

**Registered number: 535779**  
**Charity number: 20141332**

**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Directors</b>	Rosemary Smyth (Chairperson) Tony Ward Michele Tait Elaine O'Mahony Donal Patrick Buggy Helen McDaid (resigned 11 February 2022) Joseph Shannon (resigned 25 July 2022) John Roycroft Padraig Kelly (appointed 23 August 2022)
<b>Company registered number</b>	535779
<b>Registered charity number</b>	20141332
<b>Revenue Tax Exemption number (CHY)</b>	21530
<b>Registered office</b>	Marshalsea Court, Unit 3, 22/23 Merchant Quay Dublin 8 D08 AEY8
<b>Company secretary</b>	Helen McDaid (resigned 11 February 2022) John Roycroft (appointed 11 February 2022)
<b>National manager</b>	Louise Loughlin (resigned 11/11/2022) Joanne Condon (appointed 12/11/2022)
<b>Independent auditor</b>	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin 18
<b>Bankers</b>	Bank of Ireland Tallaght Dublin 24
<b>Solicitors</b>	Philip Lee Connaught House, One Burlington Road, Dublin 4

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Directors present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2022.

The financial statements have been prepared by the Charity in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "SORP" effective 1 January 2019. The Charitable Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

**A. PRINCIPAL ACTIVITIES**

The National Advocacy Service for People with Disabilities (NAS) is a dual funded entity providing two independent advocacy services funded by the Citizens Information Board and the Department of Health.

The National Advocacy Service for People with Disabilities (NAS) was established as a company in 2013 and is funded by the Citizens Information Board (CIB). The Citizens Information Board has a mandate under the Citizens Information Board Act 2007 to provide advocacy for people with disabilities. All CIB funded activities undertaken by NAS are as per the Service Level Agreement between CIB and NAS. NAS provides an independent, confidential and free representative advocacy service that works exclusively for each person using the service and adheres to the highest professional standards. NAS ensures that when life decisions are made, due consideration is given to the will and preference of people with disabilities and enables them to protect their rights. NAS has a particular remit to work with those who have limited informal or natural supports.

The National Advocacy Service is provided through four regions and a National Office which is based in Dublin. The regions are as follows:

<b>Region</b>	<b>Including</b>
Greater Dublin	Dublin, Fingal and Wicklow
Northeast & Midlands	Cavan, Laois, Longford, Louth, Kildare, Meath, Monaghan, Offaly and Westmeath
Western	Clare, Donegal, Galway, Leitrim, Limerick, Mayo, Roscommon and Sligo
Southern	Carlow, Cork, Kerry, Kilkenny, Tipperary, Waterford and Wexford

In 2018 NAS won a competitive tendering process to be the provider of an independent Patient Advocacy Service (PAS) commissioned by the National Patient Safety Office in the Department of Health. The expansion came about as a result of the strong reputation NAS has developed as a leader in the field of advocacy in Ireland, and places NAS in an influential position to positively promote advocacy in the years to come.

The Patient Advocacy Service became operational in October 2019. The service is an independent, free and confidential service that provides information and support to people who want to make a complaint about an experience they had in a public acute hospital or Nursing Home. The Patient Advocacy Service is available across Ireland and operates from a national office based in Dublin City Centre. The existing contract with the Department of Health continues until the end of October 2027.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Core values**

The organisation's values describe how the service wants to go about achieving its work. The organisation has adopted five Core Values which inform its work:

1.Independence: We work with the person independently of others and free from all conflicts of interest. The advocacy process is led and guided by the person.

2.Autonomy: We support the right of the person to self-direction/determination (i.e., to be in control of their own life) and to make informed decisions based on their will and preferences. We also empower people to have their complaints processed in a balanced, fair and transparent manner.

3.Equality/Citizenship: We support the right of every person to assert and enjoy their human rights, to participate in society as an equal citizen and to fulfil their full potential within a life of their own choosing.

4.Respect: We work with the person in a way which demonstrates respect for the person as an individual and for their privacy, dignity and autonomy. All our staff, partners and directors act in a way that demonstrates respect for the people who use our services and each other.

5.Empowerment: We aim to facilitate the person to be an active participant in decisions which affect their life, through the way in which the advocacy process is carried out as well as the outcomes it seeks to achieve. We also aim to empower the person to make a complaint or engage with a review process and seek answers when things go wrong.

The Service has a strategic plan which is currently being implemented through annual workplans. The vision, mission and strategic plan set out what the service wishes to achieve. The strategic plan brings together the organisation's leadership role and experience in providing professional, independent, representative advocacy services. The strategic plan highlights our role as a collaborative champion in developing and driving standards of practice in advocacy. The strategic plan sets out three priorities which are:

**1. Services**

There is an emphasis on continuous, measurable improvement in the effectiveness and efficiency of the service. The Strategic Plan sets out the objective of improved outcomes for people using health and social care services through the provision of independent advocacy throughout Ireland.

**2. Standards**

The organisation is committed to developing a suite of standards for advocacy. Whilst the standards are primarily for the organisation, the organisation works collaboratively with other advocacy providers and commissioners to share the standards.

**3. Policy**

As a frontline service, we encounter many systemic issues in the social and health care system which adversely affect the lives of citizens. The strategic plan creates a framework for the service to identify the social policy issues that its advocates encounter in providing the service, and enables the service to bring these issues to the relevant stakeholders.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The strategic plan also identifies two key enablers to allow for improvements in priority areas of services, standards and policy:

**Enabler 1 – Awareness**

Awareness is an enabler which provide more access to the service for people. Increased awareness of our work enhances our ability to social policy development. It ensures the important issues that we identify in our work are recognised and understood by relevant strategic stakeholders.

**Enabler 2 – Building Capacity and Enhancing Effectiveness**

This important enabler is focused on organisational and systems development, in the areas of human resources, training, IT systems, corporate services and accessibility.

**Describe future plans to achieve its strategic goals –**

The Directors do not anticipate any significant changes in the nature of the business in the near future. The Board reviews quarterly progress against an annual work plan which is derived from the Strategic Plan. The Strategic Plan was reviewed in 2020 as a mid-cycle review, and the plan was updated to reflect the development of the Patient Advocacy Service. In September 2021 the Board decided to extend the current Strategic Plan for a further period of 24 months with a formal review to be undertaken in 2023. These include the next iteration of the Service Level Agreement with CIB, as well as the new strategy developed by CIB. We believe that our strategy and the associated planned actions are still valid and relevant. We will continue to review performance against strategic objectives in setting our plans and targets for 2023.

The Board recognises that some major achievements have been realised in 2022 such as the continued expansion of the Patient Advocacy Service to include the remit of private nursing homes, continued and increased engagement with stakeholders and external organisations as well as:

- Being awarded a 5-year contract with the Department of Health to continue the expansion of the Patient Advocacy Service.
- Increased engagement with Stakeholders such as speaking at several of the Joint Oireachtas Committee meetings on Disability Matters, as well as working with the Department of Health to make changes to the Health Act 2007 Care and Welfare of Residents in Designated Centres for Older People) (Amendment), to provide access to independent advocacy services and greater standardisation of complaints processes in long-term residential care facilities.
- Development of a NAS and PAS Casebook containing several case studies which present the issues people who have contacted both services have experienced.
- Continued successful expansion of the Patient Advocacy Service with an increase of over 50% of new contacts compared to the previous year.

**Staffing and funding**

In 2022 the following WTE posts were employed by NAS and Patient Advocacy Service. The numbers below include both permanent and temporary posts. Some posts may have been vacant for periods throughout the year due to leave and/or resignations and some temporary posts may have commenced or terminated at different points throughout 2022.

**NAS**

1 National Manager up to November 2022  
1 Acting National Manager from November 2022  
1 Corporate Services Manager  
1 Policy Communications and Research Officer  
4 Regional Managers  
8 Senior Advocates  
27 Advocates  
5 Administrators

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**PAS**

- 1 Service Manager (up to May 2022)
- 1 Acting Service Manager (up to May 2022)
- 1 Corporate Services Officer
- 1 Communications Officer
- 1 HR Executive
- 2 Advocacy Team Leads
- 1 Acting Team Lead
- 3 Advocates
- 7 Advocacy Officers

The Citizens Information Board budget allocation for NAS in 2022 was €2,973,054 and generated a surplus of €190,242 which was to be returned to CIB in 2023. The Patient Advocacy Service received income of €1,291,811 from the Department of Health.

PAS continued to expand in line with the agreement with the Department of Health and the expansion of the service into private nursing homes.

**What NAS and the Patient Advocacy Service Do**

NAS Advocates take affirmative action to uphold the person's rights, ensure fair and equal treatment and access to services. They make certain that when decisions are taken due consideration is given to disabled people's unique preferences and perspective. The work of advocates ranges from information provision and advice to longer term full representative advocacy.

Independent, representative advocacy is directed by the people who use it. It is person centred, accountable, accessible, impartial and independent of service providers, families and other supports.

NAS representative advocacy involves professional, trained experts in advocacy dealing with specific issues and working with an individual until that issue reaches conclusion. Issues can be about any aspect of a person's life and the advocacy plan is directed by the person. Where the person communicates differently (through behaviour and gestures or assistive technology as opposed to verbal or written communication) the advocacy plan is still directed by the person.

The Patient Advocacy Service provides free, independent and confidential information and support to people who want to make a formal complaint through the HSE 'Your Service, Your Say' complaints policy in relation to the care they have experienced in a public acute hospital or Nursing Home and in the aftermath of a patient safety incident. The Patient Advocacy Service is fully aligned with the professional standards operated by NAS.

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The Patient Advocacy Service can:

- Support people to get information on the formal HSE complaints process 'Your Service, Your Say.'
- Explain what to include in their complaint, and how to write a formal complaint.
- Help people to prepare for meetings.
- Support people to explore their options following a response from the HSE to their formal complaint.
- Support people in the aftermath of a Patient Safety Incident.

**Activity review**

Both the level of activity and the year-end financial position were satisfactory, and the Directors expect that the present level of activity will be maintained for the foreseeable future. Both services continue to be busy. Complexity of casework continues to grow.

**NAS**

Over the last 7 years, there has been continued growth in both types of advocacy delivered by NAS.

The 2 types of advocacy can be defined as:

- **Empowerment advocacy** – this is where the person is provided with information, remote support for a person or family member, guidance with correspondence and meetings.
- **Representative advocacy** – where the advocate represents a person in correspondence, at meetings, and supports them to have their voice heard.

NAS also provides once-off information and sign posting through its national phone line and email enquiry service

The current NAS client records management system (ECMS) has 2 categories: -

- **Enquiry** – which includes all one-off information and sign posting
- **Case** – which includes empowerment advocacy and representative cases



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There is a very clear trend of an increase in the overall number of cases each year – rising from 856 in 2017 to 1577 in 2022 (1046 in 2021). Despite the increased number of cases there has been no increase in human resources.

The majority of NAS cases now have between 2 and 7 issues. The number of issues per case has also increased from 495 with 2-7 issues in 2018 to 926 in 2022 (686 in 2021) which is an 87% increase in a 4-year period.

This is due to the increasing complexity of our casework, driven by increased knowledge and understanding by our own staff, but also by changes in the external environment such as HSE Safeguarding policy, anticipation of commencement of the Assisted Decision Making (Capacity) Act, impact of Covid 19 and increase in regulation of services.

Table 1. NAS Initial enquiries from 2018 to 2022

Initial Enquiries					
Year	2018	2019	2020	2021	2022
Enquiries	3025	3454	2706	2827	3021
Nos of actions	4144	4759	4191	3832	3579

Table 2. NAS opened cases, new cases and closed cases by year from 2018 to 2022

Cases	2018	2019	2020	2021	2022
Cases open	510	457	591	599	555
New cases	407	597	458	447	1022
Cases closed	460	432	494	458	747
Total cases	917	1024	1049	1046	1577

Table 3. Number of pieces of work involved in NAS work from 2018 to 2022

Total pieces of advocacy work					
2017	2018	2019	2020	2021	2022
3636	3942	4478	3755	3833	3576

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**Waiting list**

As there have been no new permanent resources in NAS since 2011, the NAS waiting lists grew in all regions.

Table 4. NAS waiting lists for 2019 to 2022

Waiting Lists				
Year	2019	2020	2021	2022
Start of year	98	130	153	161
End of year	130	153	158	250

The growth in waiting lists can be attributed to a number of factors including:

- Delays in agreement with CIB re use of underspend to fund short term posts means some regions are operating on reduced staffing levels.
- Success of NAS advocacy in services is becoming increasingly shared across parent and friends and PWD groups resulting in more enquiries.
- Turnover of staff and service gaps due to recruitment.
- Increase in person meetings.
- Some regions are starting to see growing impact of ADM driving enquiries to NAS.
- Non backfilling of maternity leave posts in some locations – staff gaps.
- Staff absences due to illness that impact service provision.
- Insufficient resources to meet demand in certain counties and concentration of high volume of enquiries to some counties that are difficult to service with staffing levels.
- Growing complexity of cases means some are open longer, which impacts opening of new cases.
- The higher profile of both services work in the Media is also a driver.
- We are reaching a cohort of PWD who were previously not known to or not engaged with services.

**Complexity of Case work**

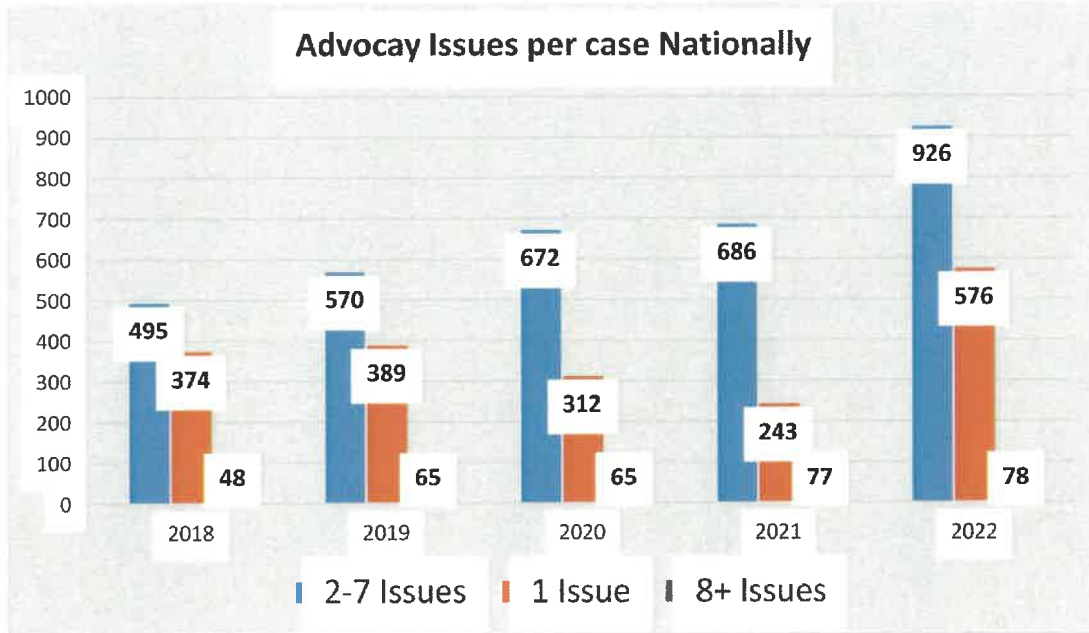
It is important to note that the number of issues per case has gradually increased year on year, including 2022. The number of cases with one issue reduced, whereas the cases with 2-7 issues and 8+ issues increased. The majority of NAS cases now have between 2 and 7 issues.

This increase is due to a number of factors:-

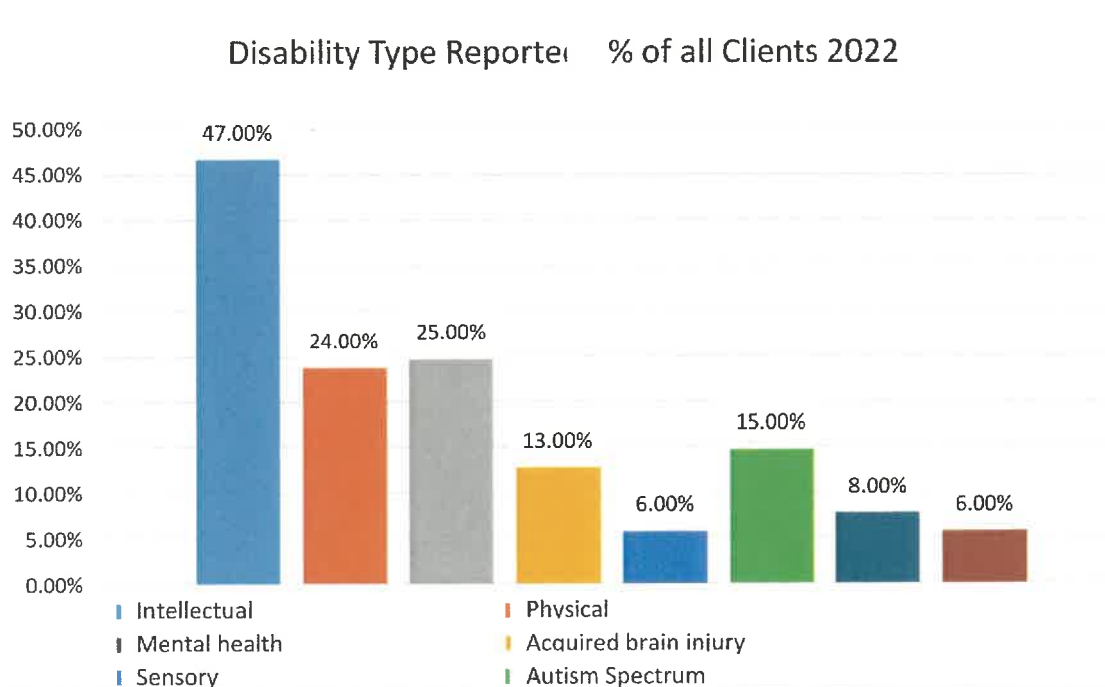
- Increased awareness of the United Nations Convention on the Rights of People with Disabilities (UNCRPD) among service providers
- Embedding of HSE Safeguarding Policy
- Increased knowledge of NAS among disabled people
- Increased knowledge and skills in NAS staff
- Increased complexity of process around accessing disability services e.g., home care, PA hours etc.
- Lack of resources across the disability sector
- Increase in significant housing issues

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**FOR THE YEAR ENDED 31 DECEMBER 2022**



People supported in 2022 disclosed experiencing many different types of disabilities. The table below outlines the percentage of people who NAS worked with in 2022 who experienced each type of disability. (With some people experiencing multiple types hence why the table below is over 100%)

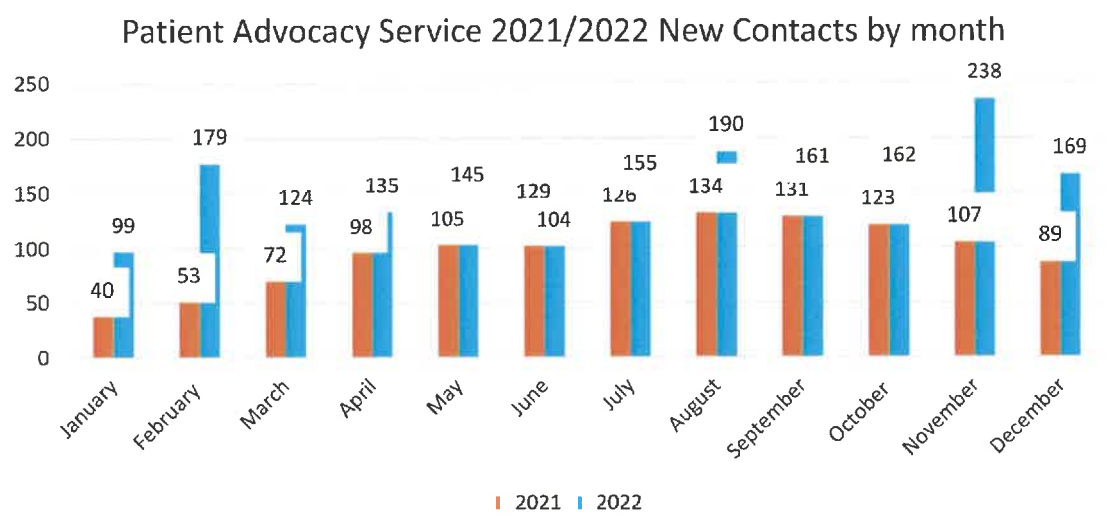


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**FOR THE YEAR ENDED 31 DECEMBER 2022**

**PAS Service Activity Report**

2022 was the third full year of service delivery for the Patient Advocacy Service. In 2022 the Patient Advocacy Service provided support to 1859 people, covering 6005 separate complaint issues. This was an increase of 54% on 2021, when the service received 1205 complaint enquiries. The table below shows the numbers of new contacts by month 2022 compared with 2021.



The Patient Advocacy Service closed 1,604 contacts in 2022 with 124 of these being carried forward from 2021, the rest were opened in 2022 and closed in 2022.

Year	2020	2021	2022
New Contacts	535	1205	1859
Cases open	62	144	87?
Contacts closed*	475	1,153	1,604
Number of issues	1281	3382	6,005

The Patient Advocacy Service categorises issues within individual contacts using the London School of Economics and Political Science, Health Complaints Analysis tool.

The Chart below shows the top issues identified by severity rating:

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<b>Severity 3</b>	<ul style="list-style-type: none"><li>• Unable to access specialist care</li><li>• Staff ignored severe distress</li><li>• Discharge without sufficient examination</li><li>• Patient left with unexpected disabilities</li></ul>
<b>Severity 2</b>	<ul style="list-style-type: none"><li>• Anxieties acknowledged not addressed</li><li>• Visiting unavailable</li><li>• Compliant not responded to</li><li>• Rude behaviour</li></ul>
<b>Severity 1</b>	<ul style="list-style-type: none"><li>• Staff spoke in a condescending manner</li><li>• Phone calls not returned</li><li>• Difficulty phone healthcare unit</li></ul>

230 of the people supported by the Patient Advocacy Service had issues impacted by Covid-19. The top 5 complaint issues in 2022 were:

Top 5 Complaint Issues Related to Covid-19 in 2022:

1. Anxieties acknowledged, not addressed
2. Visiting unavailable
3. Difficulty phoning healthcare unit
4. Staff did not communicate care plan
5. Phone calls not returned

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**B. ACHIEVEMENTS AND PERFORMANCE**

In 2022 we continued framing our work under the existing strategy. There were a number of developments in 2022 affecting service delivery.

Engagement with those that the NAS supports in 2022 continued to show that a significant element of NAS work is with people who have multiple disabilities. For example, a person may have an intellectual disability and also a physical disability or mental health issue. Cases presented to NAS are of continuing increased complexity, driven by changes in the external environment such as HSE Safeguarding policy, anticipation of commencement of the Assisted Decision Making (Capacity) Act, continued impact of Covid 19 and increased regulation of services.

Issues that emerged throughout 2022 for the NAS were as follows:

- Ward of Court hearings in the High Court were delayed and subsequently took place online.
- Delayed court hearings in parenting with a disability.
- Suspended access to children in care for disabled parents.
- Delayed transfers from residential settings.
- Delays in assessment and provision of new home support and personal assistance services.
- Unplanned closures or reorganisation of congregated settings also occurred for non- Covid 19 reasons (implementation of requirements of HIQA reports or liquidation). This resulted in a large number of referrals being received from a number of locations.
- Access to Covid 19 vaccination, where families prevented access to the vaccine contrary to the will and preference of the disabled person.
- Lack of access to home support and personal assistant services due to insufficient numbers of staff in many service providers.

The Patient Advocacy Service continued with expansion, from June 2021, of the service to include support to those wishing to make a complaint regarding care they have received in a HSE-operated nursing home. Advocacy support to those wishing to make a complaint about care they have received in a private nursing home commenced on 1st November 2022. The expansion included increasing the public awareness of the availability of the Patient Advocacy Service for those in nursing homes, which included contacting nursing homes as well as undertaking over 50 presentations. Throughout 2022 the Patient Advocacy Service ran two national advertising campaigns.

**Organisation response to Covid 19**

In the initial phase of Covid 19 in 2020, we had pivoted our model of service delivery. This continued in 2022 whereby:-

- Staff continued to work from home with blended working in an office environment.
- Access to Covid 19 vaccination programmes.
- Provision of a wellbeing hour each week to provide staff with an opportunity to meet online in a relaxed atmosphere.
- Service delivery was provided remotely with in person meetings taking place where essential or when considered safe to do so.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Engagement with external statutory bodies**

We contributed to consultations by Government departments and agencies which included: -

- Assisted Decision Making Codes of Practice
- HIQA Corporate Plan
- Equality Act Review
- Written communication to Department of Health and HSE regarding implementation of Ombudsman's Wasted Lives report on Young People in Nursing Homes, Deprivation of Liberty Policy and Safeguarding Policy.
- Medical Council Research Strategy Survey
- Government Reform Unit focus group on review of Freedom of Information Act.
- Crowe research for Independent Patient Safety Council re Culture & Principles underpinning the management of PSIs.
- National Care Experience Programme re National Maternity Bereavement Survey.
- Medical Council Draft Standards for Medical Education and Training, the Mental Health Commission Strategic Plan.
- Public consultation on the Open Disclosure Framework.
- National Screening Service re: Patient Cervical Screening Reviews.

The service continued building a positive working relationship with the HSE National Office of Human Rights and Equality Policy and National Quality Improvement Division and the HSE Open Disclosure Office. This is evidenced by:-

- Contribution of chapter for Assisted Decision-Making publication.
- Inputs into Guidance Regarding Cardiopulmonary Resuscitation and DNAR Decision-Making during the Covid 19 Pandemic.
- HSE Quality Improvement Division Webinar on the role of advocacy in supporting decision-making, particularly during Covid 19.
- HSE Quality Improvement Division Webinar on Supporting the consent process for the vaccination programme against Sars-CoV-2 (Covid 19).

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The Service was engaged at a national level in other for a:-

- General Scheme of Assisted Decision Making (Capacity) (Amendment) Bill 2021 submission to Joint Oireachtas Committee on Children, Equality, Disability, Integration and Youth;
- Appearance at Oireachtas Joint Committee on Disability Matters;
- Written communication to DoH and HSE re implementation of Ombudsman's Wasted Lives report on young people in nursing homes, deprivation of liberty policy and safeguarding policy;
- National Care Experience Programme Steering Board;
- HSE Assisted Decision Making Implementation Oversight Group;
- Department of Health Nursing Home Expert Group Report Reference Group;
- HSE CHO1 Strategic Working Group (verbal update to be given at the meeting);
- Health and Social Care Expert Working Group for Prescribed Classes of Professionals – Assisted Decision Making Capacity Act
- National Care Experience Programme Steering Board
- HSE Project Group on Patient Engagement Framework
- National Inpatient Experience Survey Programme Board
- Steering Committee on the Post-Partum Haemorrhage Quality Improvement Initiative (NPEC)
- National Maternity Clinical Guidelines Expert Working Group
- National Open Disclosure Measurement Project Group – Workstream 3: Measurement of patient experience in relation to open disclosure.
- HIQA Working Group on development of National Nursing Home Experience Survey
- HIQA Working Group on development of E-Learning Fundamentals of Advocacy
- Mater Hospital ADM Implementation Group
- HSE Disability Consultative Forum;
- Safeguarding Ireland Advisory Committee;
- Safeguarding committee CHO 7 and cross community group and Meath County Council disability housing steering group;

The Service continued to leverage its networks at local, regional and national level to ensure that the voice of people with disabilities continued to be heard, and that people were supported when making a complaint – including engagement with HIQA, Ombudsman, the Decision Support Service, the HSE, the Department of Health and other key agencies.

**Business as usual activities**

NAS continued with business-as-usual activities including: -

- 6 Board meetings with the NAS Board and regular meetings of NAS committees – Finance Audit & Risk, HR and Policy & Communications and Governance.
- GDPR Audit completed.
- Completion of PMDS for all staff.
- Ongoing training and development opportunities for all staff.
- Regular case review, support and supervision for all staff.
- Submission to CIB of all financial reports in accordance with financial controls.
- Regular engagement with CIB.
- Adherence to all statutory and regulatory requirements of CRO and Charity Regulatory Authority.
- Annual Report publication.
- Internal policy review, updating and amending and implementation.
- Transfer of the company pension scheme to a Master Trust to ensure compliance with pension regulations



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**DIRECTORS' REPORT (CONTINUED)**  
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**Funding**

The underspend tracking that commenced in early 2021 continued to be carried out throughout 2022 to identify the exact source of an underspend in salaries. The salary underspend was continually tracked throughout 2022 and included in the financial reporting to funders on a regular basis. The salary underspend as well as non-salary related underspend had to be returned to CIB and could not be carried over to 2023. The salary underspend from July 2022 until December 2022 was €70,637.37 which consists of parental leave, parent's leave, unpaid leave, backfill surplus and recruitment related delays. The first six months of the year figures were re-profiled upon request from the funders.

<b>Actual underspend 2022</b>	<b>EUR</b>
parental leave	3,416.58
parent's leave	22,377.38
unpaid leave	1,666.38
Backfill surplus	463.34
recruitment related delays	42,713.69
<b>Total</b>	<b>70,637.37</b>
Death in Service	8,568.38
Temp	1,400.00
<b>Total</b>	<b>80,605.75</b>

CIB have confirmed that as the NAS Executive cannot fully predict the following years underspend, due to the nature of what the salary underspend relates to, an application cannot be made for extra staffing before the start of the year. As salary budgets are set from January to December any drawdown of the underspend must be done in this timeframe. To drawdown on the salary underspend a request for temporary staff would have to be granted from the funder after January.

The Executive are required to show that there are sufficient funds at that point to cover temporary positions. Once agreed, recruitment can commence. The temporary contract would have an end date of 31st December regardless of the start date. This restricts the Executive's ability to recruit temporary staff due to the length of possible contracts.

CIB advised in September 2022 that the 2022 budget was to be reprofiled. The budget reprofiling resulted in a reduction in the budget of €131,853 for 2022.

The new contract to provide the Patient Advocacy Service commenced on 1st November 2022. There was continual engagement with the Department of Health with regards to the end of the previous contract and how a surplus of funds would be managed. The surplus at the end of the previous contract was due to funds being provided in advance to NAS to establish the Patient Advocacy Service.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## **Projects**

### **General Data Protection Audit**

NAS adopted Data Protection policies in line with GDPR in 2018. As the implementation of the GDPR policies and procedures had taken place 3 years prior, with amendments as required following implementation, an audit was conducted to identify any gaps in policies and procedures to take into consideration the worked experience of the advocates as well as taking into consideration updated guidelines produced by the Data Protection Commissioner.

### **NAS Organisation Policy on Feedback**

The NAS Organisation Policy on Feedback recognises the importance of feedback to developing and maintaining quality services, which are responsive to the needs of the people who use them. The organisation is committed to obtaining and using feedback from people who use or interact with the service to improve service delivery and to ensure that the service is accessible and effective for everyone. A project team was set-up during 2022 to identify best practice methods to collect and collate feedback ensuring equal opportunity to all who use the services to provide feedback on services and views on advocacy standards.

### **NAS and PAS Casebooks**

In December 2022 both services launched the first ever PAS Casebook and NAS Casebook. The Casebook contains a selection of the many advocacy cases worked on by both of our Services over the past couple of years, including during the Covid 19 pandemic. It is a source of information for anyone who wants to find out more about our work and its impact.

The Casebook provides an insight into how independent, professional advocacy can positively impact on people's lives and protect their human rights. It illustrates the diverse range of people who access advocacy services in Ireland and the many issues covered by both NAS and the Patient Advocacy Service.

The case examples in the publication demonstrate how our Services help breach gaps in systems, ensure best practice across public services and promote positive systemic changes. They show how our advocacy work has a positive impact both for individuals and in communities across Ireland.

### **Board Sub Committee Recruitment**

The Board identified the need to recruit new external members to become members of the NAS Board Sub Committees with a focus on the Finance, Audit and Risk Committee and Human Resources Committee. A successful recruitment campaign was carried out in May 2022 which resulted in three new external members joining each of the three Sub Committees as well as the appointment of a new Board member.

Other projects in 2022 included:

- External evaluation of the NAS by Mazars.
- Development of a new HR system to be implemented in 2023.
- Development of internal intranet as a tool to improve internal communication to be implemented in 2023.
- Improvements made to the NAS Case Management System which enables advocates to manage their cases.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**C. FINANCIAL REVIEW**

At the end of the year, the company had assets of €555,675 (2021: €471,401) and liabilities of €318,587 (2021: €160,802). The net funds of the company have decreased by €73,512 (2021: decreased by €793,474) and the directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2022 of €237,043, the full amount is attributable to restricted funds. The company is not in a position to hold more reserves as CIB only allows restricted reserves to cover 3 months payroll costs.

As an organisation which receives all of its funding from Exchequer funding, the Directors are aware that the company requires to adhere to the Department of Public Expenditure and Reform Circulars on reserves, which provide that reserves can only be retained in certain circumstances. The Directors are aware that there is regular engagement with the primary funder on the matter of receipt and timeliness of grant allocation payments. The Directors believe that holding reserves is in line with guidance from the Charities Regulator and following best practice is important. However due to the fact that all funding is restricted and funders do not permit reserves to be held, except for relatively small cash reserves which are due to timing only, the Company is unable to hold reserves to protect against uncertainties.

The Patient Advocacy Service submits monthly invoices to the Department of Health as per its contractual obligations and therefore receives payment only for services rendered. Any reserve is a result of cashflow variances only.

**D. STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Legal Status**

The National Advocacy Service for People with Disabilities is a company limited by guarantee, not having a share capital, incorporated in November 2013 and governed by the Companies Act 2014 and the Charities Act 2009.

The organisation's governing document is its Constitution comprised of a Memorandum of Association and Articles of Association.

**General Governance and Information**

The National Advocacy Service for People with Disabilities is governed by a Board of Directors with a maximum number of 12 people. Each Director's term of office is three years until the conclusion of the third annual general meeting of the company following their appointment. Board members can be appointed for a maximum of two consecutive terms. The appointment of board members is carried out in accordance with the organisation's governing document.

At each AGM board members are appointed or retired from the Board depending on the date of their appointment. The Officers (Company Secretary and Treasurer) are also appointed or reappointed. In 2022, the Board of Directors amended its Constitution to provide that appointments to the Board are made by the Board in line with good governance practice.

**Annual General Meeting**

The AGM took place on 9th June 2022. Seven board members were re-appointed, one Officer of the Board was re-appointed with one board member being appointed as Company Secretary.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Board subcommittees**

The National Advocacy Service for People with Disabilities currently has three board subcommittees: Finance Audit and Risk Committee, Policy, Communications and Governance Committee and Human Resources Committee. All board subcommittees have written Terms of Reference. The Committees make recommendations to the Board in accordance with their Terms of Reference.

The National Advocacy Service for People with Disabilities has regional offices spread throughout Ireland. There is also a staff team based in Dublin made up of the executive team of NAS and Patient Advocacy Service staff.

The organisation is led by a National Manager who is accountable to the Board through the Chairperson. A management team of seven people report to the National Manager, and all other staff report to members of the management team.

**Organisational structure and how decisions are made**

Although the Board of Directors is ultimately responsible for the National Advocacy Service for People with Disabilities, certain duties and responsibilities are delegated from the Board of Directors to the National Manager and through the National Manager to the staff team. This includes implementation of the strategic plan, leading and managing staff, recruiting new staff below director level (once within budget), service delivery, finances, procurement, and all other administrative aspects so that the organisation's ongoing mission, vision and strategies are fulfilled through behaviour that matches our stated values and is in alignment with our beliefs.

**Post balance sheet events**

There have been no significant events affecting the Charity since year end.

**Risks and Uncertainties**

The Directors have a responsibility to continually review significant risks and ensure that reasonable measures have been taken to manage those risks. Responsibility for implementation and management of mitigating measures is delegated to senior management and the Finance, Audit and Risk Committee who monitor the level of risk on an ongoing basis. The Finance, Audit and Risk Committee reports on current and potential risks at each Board meeting. Below are the principle ongoing risk and ongoing mitigations.

**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
(A company limited by guarantee)

**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Risk</b>	<b>Mitigation Measures</b>
Temporary staff contracts for NAS staff Due to a restriction on funding staff cannot be hired to fill temporary vacancies	<ul style="list-style-type: none"> <li>• Regular HR Committee, Finance, Audit and Risk committee and Board oversight of performance</li> <li>• Ongoing management of case numbers for existing staff</li> <li>• Regular contact with funders to manage recruitment for temporary posts.</li> <li>• Regular financial planning including budgeting and monitoring of income and expenditure</li> </ul>
NAS Waiting Lists Waiting lists have developed in the four NAS regions	<ul style="list-style-type: none"> <li>• Ongoing management of case numbers by Regional Managers, Senior Advocates and Executive.</li> <li>• Collaboration across the four regions to manage cases to ensure the best outcome for service users.</li> <li>• Regular Board oversight of performance</li> <li>• Continuing to engagement with funders to fill temporary posts</li> </ul>
Funding Changes for NAS Reduction in funding as well as changes in how surpluses are managed.	<ul style="list-style-type: none"> <li>• Continuing engagement with funders to ensure that the NAS meets its obligations under the Service Level Agreement</li> <li>• Regular Finance, Audit and Risk committee and Board oversight of performance</li> <li>• Regular financial planning including budget and monitoring of income and expenditure</li> </ul>

**Accounting records**

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the charitable company.

In order to comply with the requirements of the Act, the Charity engages with professional advisers and outsource the accounting function of the Charity. The accounting records of the company are kept at the registered office and principal place of business at Marshalsea Court, Unit 3, 22/23 Merchants Quay, Dublin 8, D08 AEY8.

**Disclosure of information to auditors**

In accordance with Section 330 of the Companies Act 2014, so far as each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the independent auditor, RBK Business Advisers, Chartered Accountants and Registered Audit Firm have indicated their willingness to continue in office.

This report was approved by the Directors and signed on their behalf by;



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**Rosemary Smyth**  
Director



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**Tony Ward**  
Director

Date: 16th June 2023

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
(A company limited by guarantee)

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council as promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for ensuring that the charitable company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charitable company, enable at any time the assets liabilities, financial position and profit or loss of the charitable company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of Directors and signed on its behalf by:



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**Rosemary Smyth**  
Director



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**Tony Ward**  
Director

Date: 16th June 2023

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR  
PEOPLE WITH DISABILITIES**

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**Opinion**

We have audited the financial statements of National Advocacy Service for people with disabilities (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs Ireland) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Financial Reporting Council's Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.



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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR  
PEOPLE WITH DISABILITIES (CONTINUED)**

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**Other information**

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR  
PEOPLE WITH DISABILITIES (CONTINUED)**

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**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Director use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
(A company limited by guarantee)

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR  
PEOPLE WITH DISABILITIES (CONTINUED)**

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**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Ronan Kilbane*

**Ronan Kilbane**  
for and on behalf of  
**RBK Business Advisers**  
Chartered Accountants and Statutory Audit Firm  
Termini  
3 Arkle Road  
Sandyford  
Dublin 18

Date: *16 June 2023*

**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income from:</b>				
Charitable activities	4	4,129,188	4,129,188	3,200,342
<b>Total income</b>		<u>4,129,188</u>	<u>4,129,188</u>	<u>3,200,342</u>
<b>Expenditure on:</b>				
Charitable activities	6	4,202,700	4,202,700	3,993,816
<b>Total expenditure</b>		<u>4,202,700</u>	<u>4,202,700</u>	<u>3,993,816</u>
<b>Net movement in funds</b>		<u>(73,512)</u>	<u>(73,512)</u>	<u>(793,474)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	15	310,599	310,599	1,104,073
Net movement in funds	15	(73,512)	(73,512)	(793,474)
<b>Total funds carried forward</b>	15	<u>237,087</u>	<u>237,087</u>	<u>310,599</u>

The Statement of financial activities includes all gains and losses recognised in the year.

**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 535779**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	11	25,205	36,576
		25,205	36,576
<b>Current assets</b>			
Debtors	12	121,594	219,505
Cash at bank and in hand	13	408,875	215,320
		530,469	434,825
Creditors: amounts falling due within one year	14	(318,587)	(160,802)
<b>Net current assets</b>		<b>211,882</b>	<b>274,023</b>
<b>Total net assets</b>		<b>237,087</b>	<b>310,599</b>
<b>Charity funds</b>			
Restricted funds	15	237,087	310,599
<b>Total funds</b>		<b>237,087</b>	<b>310,599</b>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



**Rosemary Smyth**  
 Director  
 Date: 16th June 2023



**Tony Ward**  
 Director

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
(A company limited by guarantee)

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	2022	2021
	€	€
<b>Cash flows from operating activities</b>		
(Deficit) for the year	(73,512)	(793,474)
Depreciation	14,415	18,026
Decrease/(increase) in debtors	97,911	(116,416)
Increase/(decrease) in creditors	157,785	(1,510)
<b>Net cash provided by/(used in) by operating activities</b>	<u>196,599</u>	<u>(893,374)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(3,044)	-
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>	<b>193,555</b>	<b>(893,374)</b>
Cash and cash equivalents at the beginning of the year	<u>215,320</u>	<u>1,108,694</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>408,875</u></u>	<u><u>215,320</u></u>

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

The financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related notes constitute the individual financial statements of National Advocacy Service for People with Disabilities Company Limited By Guarantee for the year ended 31 December 2022.

National Advocacy Service for People with Disabilities Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland and its company registration number is 535779. The CHY (Revenue) number is 21530. The registered office is Marshalsea Court, Unit 7, 22/23 Merchant Quay, Dublin D08 AEY8. The nature of the company's operation and its principle activities are set out in the Director's Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements of the charitable company have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2014.

National Advocacy Service for people with disabilities meets the definition of a public benefit entity under FRS 102.

**2.2 Going concern**

The Directors have prepared financial statements on the going concern basis which assumes that the entity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors have considered available resources and have also considered the availability of future funding and the support of its funders. The Directors are in a position to manage the activities of the organisation such that existing funds available to the directors together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statements.

On that basis, the Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

*Cost*

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable).



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**NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation (continued)**

*Depreciation*

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned are as follows:

Computer equipment	- 33.3% Straight line
Fixtures and fittings	- 20% Straight line
Office equipment	- 20% Straight line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

*Impairment*

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**2.9 Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**2.10 Provisions**

Provisions are recognised when the Charitable Company has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

**2.11 Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**2.12 Employee Benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

**(i) Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**(ii) Defined contribution pension plans**

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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**2. Accounting policies (continued)**

**2.13 Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2.14 Functional and presentation currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

**2.15 Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 21530.

**3. Critical accounting estimates and areas of judgement**

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

The charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

**Going concern**

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the charitable company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the charitable company was unable to continue as a going concern.

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**4. Income from charitable activities**

	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<i>Total funds 2021 €</i>
Grant income - Citizen Information Board (Note 5)	2,973,054	<b>2,973,054</b>	2,184,928
Refund - Citizen Information Board*	(190,242)	<b>(190,242)</b>	(21,093)
Grant income - Department of Health (Note 5)	1,291,811	<b>1,291,811</b>	970,737
Other income	54,565	<b>54,565</b>	65,770
<b>Total 2022</b>	<u>4,129,188</u>	<u><b>4,129,188</b></u>	<u>3,200,342</u>
<i>Total 2021</i>	<u>3,200,342</u>	<u>3,200,342</u>	

Other income represents Department of Employment Affairs and Social Protection refunds received in the year.

\*Post year end, in February 2023 an amount of €190,242 (2021: €21,093) was refunded to the Citizens Information Board. This refund has been shown as a creditor in the financial statements.

**5. Grant income detail**

<b>Grant Scheme</b>	<b>Grantor</b>	<b>Purpose of Grant</b>	<b>Amount of Grant €</b>	<b>Term</b>
Provision of Financial Assistance to support Advocacy Service for People with Disabilities	Citizens Information Board	Service provision	2,973,054	1 Year
Provision of Patient Safety Advocacy Services	Department of Health - Patient Safety Advocacy Services	Service provision	<u>1,291,811</u>	1 Year
			<u><b>4,264,865</b></u>	

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Reconciliation of deferred income during the year ended 31 December 2022:

	Deferred Income at 1 Jan 2022	Cash received in 2022	Amount taken to Income in 2022	Unspent Grant Income returned to funder	Deferred Income at 31 Dec 2022
	€	€	€	€	€
Citizens Information Board	-	2,973,054	2,782,812	190,242	-
Department of Health - Patient Safety Advocacy Services	-	1,291,811	1,291,811	-	-
	<u>-</u>	<u>4,264,865</u>	<u>4,074,623</u>	<u>190,242</u>	<u>-</u>

Included in Department of Health cash received is €111,296 which is included in debtors as received since year-end.

**6. Expenditure on charitable activities**

	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Staff costs (Note 7)	3,446,885	3,446,885	3,332,090
Depreciation (Note 11)	14,415	14,415	18,026
Governance costs (Note 9)	8,795	8,795	9,000
Administration and support costs (Note 10)	732,605	732,605	634,700
<b>Total 2022</b>	<u>4,202,700</u>	<u>4,202,700</u>	<u>3,993,816</u>
<i>Total 2021</i>	<u>3,993,816</u>	<u>3,993,816</u>	

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**7. Staff costs**

	<b>2022</b>	<b>2021</b>
	€	€
Wages and salaries	2,927,961	2,825,762
Social security costs	316,734	308,767
Contribution to defined contribution pension schemes	202,190	197,561
	<b>3,446,885</b>	<b>3,332,090</b>
	<b>3,446,885</b>	<b>3,332,090</b>

The average number of persons employed by the Charitable company during the year was as follows:

	<b>2022</b>	<b>2021</b>
	No.	No.
Employees	<b>66</b>	<b>65</b>
	<b>66</b>	<b>65</b>

Employees remuneration amounting to more than €60,000:

	<b>2022</b>	<b>2021</b>
	No.	No.
€60,000 - €70,000	3	2
€70,001 - €80,000	1	1

**8. Directors' remuneration and expenses**

During the year, no Directors received any remuneration or other benefits (2021 - €NIL). In addition no Director expenses have been incurred (2021 - €NIL).

**9. Governance costs**

	<b>2022</b>	<b>2021</b>
	€	€
Fees payable to the Charitable company's auditor for the audit of the Charitable company's annual accounts	8,795	9,000
	<b>8,795</b>	<b>9,000</b>
	<b>8,795</b>	<b>9,000</b>

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**10. Administration and support costs**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Bank charges	413	437
Rates	22,164	18,803
Legal and professional	56,881	59,080
Advertising and promotion	20,098	29,042
Sundry expenses	21,831	28,153
Staff training	63,543	33,844
Hotel, travel and subsistence	120,954	46,641
Recruitment costs	11,302	(1,048)
Printing and stationery	23,464	24,403
Telephone	32,734	34,628
Rent - operating leases	195,105	230,126
Cleaning	10,568	5,134
Light and heat	3,676	3,082
Insurance	7,233	43,504
License fees	30,816	27,480
Specific project expenses	111,823	51,391
	<u><b>732,605</b></u>	<u><b>634,700</b></u>

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**11. Tangible fixed assets**

	Freehold property €	Fixtures and fittings €	Office equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2022	41,807	32,937	30,271	105,015
Additions	-	-	3,044	3,044
At 31 December 2022	<u>41,807</u>	<u>32,937</u>	<u>33,315</u>	<u>108,059</u>
<b>Depreciation</b>				
At 1 January 2022	26,925	32,937	8,577	68,439
Charge for the year	8,361	-	6,054	14,415
At 31 December 2022	<u>35,286</u>	<u>32,937</u>	<u>14,631</u>	<u>82,854</u>
<b>Net book value</b>				
At 31 December 2022	<u>6,521</u>	<u>-</u>	<u>18,684</u>	<u>25,205</u>
At 31 December 2021	<u>14,882</u>	<u>-</u>	<u>21,694</u>	<u>36,576</u>

**12. Debtors**

	2022 €	2021 €
<b>Due within one year</b>		
Trade debtors	111,671	151,543
Prepayments	9,923	67,962
	<u>121,594</u>	<u>219,505</u>



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**13. Cash at bank and in hand**

	<b>2022</b>	<b>2021</b>
	€	€
Bank and cash in hand	<b>408,875</b>	<b>215,320</b>
	<u><b>408,875</b></u>	<u><b>215,320</b></u>

**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	€	€
Trade creditors	-	<b>1,691</b>
Other creditors	<b>190,242</b>	<b>21,166</b>
Accruals	<b>55,406</b>	<b>62,140</b>
PAYE/PRSI	<b>72,939</b>	<b>75,805</b>
	<u><b>318,587</b></u>	<u><b>160,802</b></u>

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**15. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2022 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Balance at 31 December 2022 €</b>
<b>Restricted funds</b>				
Restricted Funds	<u>310,599</u>	<u>4,129,188</u>	<u>(4,202,700)</u>	<u>237,087</u>

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2021 €</i>
<b>Restricted funds</b>				
Restricted Funds	<u>1,104,073</u>	<u>3,200,342</u>	<u>(3,993,816)</u>	<u>310,599</u>

The total restricted funds at year end are €266,053, Directors are aware that due to restrictions on surpluses as directed by the funders that it is unlikely that these funds can be used in 2023.

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
Tangible fixed assets	25,205	<b>25,205</b>
Current assets	530,469	<b>530,469</b>
Creditors due within one year	(318,587)	<b>(318,587)</b>
<b>Total</b>	<u>237,087</u>	<u>237,087</u>

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Tangible fixed assets	36,576	36,576
Current assets	434,825	434,825
Creditors due within one year	(160,802)	(160,802)
<b>Total</b>	<b>310,599</b>	<b>310,599</b>

**17. Contingent liabilities**

There were no contingent liabilities at the year end.

**18. Capital commitments**

There were no capital commitments at the year end.

**19. Share capital and members liabilities**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

**20. Related party transactions**

There were no related parties transactions during the year (2021: Nil).

**21. Key management compensation**

Key management includes directors, National Manager, PAS Service Manager and Corporate Services Manager. The compensation paid or payable to key management for employee services is shown below:

	<b>2022 €</b>	<b>2021 €</b>
Salaries and other short term employee benefits	277,010	211,486
Long term benefits	19,543	15,025
	<b>296,553</b>	<b>226,511</b>

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**22. Post balance sheet events**

There have been no significant events affecting the Charity since year end.

**23. Controlling party**

The Board of Directors are considered the ultimate controlling party of the Charity.

**24. Approval of financial statements**

The board of directors approved these financial statements and authorised them for issue on: 16<sup>th</sup> June 2023