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**CENTER FOR INDEPENDENT LIVING CLG**  
(A company limited by guarantee)

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

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**CENTER FOR INDEPENDENT LIVING CLG**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Trustees</b>	Desmond Kenny, Chairperson Selina Bonnie, Vice Chair Gordon Ryan John Roche, (Deceased, 21/02/2022) Sinead Murtagh Jacqui Browne Seonaid Ó Murchadha Brian Dalton Anne Flanagan Catherine Gallagher
<b>Company registered number</b>	186468
<b>Charity registered number</b>	20029067
<b>Registered office</b>	Carmichael Centre North Brunswick Street Dublin 7
<b>Company secretary</b>	Jacqui Browne
<b>Independent auditors</b>	Woods Delaney & Partners Ltd Chartered Accountants and Registered Auditors Grattan Street Portlaoise Co. Laois
<b>Bankers</b>	Bank of Ireland 371 North Circular Road Phibsborough Dublin 7

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**CHAIRMAN'S STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Executive Chairperson presents his statement for the year:

I am coming to this year's review as we arrive at the significant 30th anniversary milestone of ILMI's foundation in 1992 as the Centre for Independent Living. The challenges passed to us by our founders continue today. There is no end to the work of ILMI arguing and persuading our expectations as disabled people to be embodied into the new fabric of rights to guarantee our inclusion as equal citizens of a modern and accommodating Ireland.

ILMI members can be satisfied that our work in the year now being reviewed was prosecuted to successful conclusions by committed staff under the direction of our CEO, Damien, Walshe, and the guidance of ILMI's board of directors – my colleagues who have supported me in enriching ILMI's work with their own individual wealth of experience while managing the oversight role of good governance for our growing recognition as Ireland's leading DPO.

This year saw the end of two large ILMI projects, namely ONSIDE and CREATE, as well as the completion of a short-funded project to support the development of Full Spectrum Ireland (FSI).

I would like to pay tribute to the hard work, energy and innovation of the ILMI ONSIDE who contributed to the delivery above and beyond our expectations. The staff, led by Peter Kearns, included Dr James Casey, Angela Coleman, Orla Beirne, Edel McGinley, Marie Gilligan, Fiona Brennan, Clive Lowry, Mark McCollum and Audrey Wilson. ONSIDE not only directly engaged with over 625 disabled adults across Donegal, Sligo, Leitrim, Cavan, Monaghan and Louth, but also began to establish processes for growing local DPOs with ILMI's support.

This September saw the end of our Creating Raised Expectations and Aspirations Towards Employment (CREATE) project. Funded by Pobal funding, CREATE works with disabled people to develop their confidence and skills that supports them to start or progress on their employment pathway. Led by Patrick Flanagan, CREATE coordinator, with support from CREATE life coach Eileen Daly, ILMI developed online group coaching, employment skills workshops and peer mentoring to support 40 disabled people to explore employment and training options over an eighteen-month period. The project was a huge success and was testament to the work of Many thanks to Patrick and Eileen and all the trainers who participated in this programme.

This year we were delighted that the HSE had agreed to fund our peer mentoring position. Over the last three years, our peer mentor Shelly Gaynor had developed a programme for supporting disabled people beginning their pathway to independent living and we look forward to how this programme develops over the course of 2023 and beyond.

As part of our 30th Anniversary and also commemorating European Independent Living Day on 5th May, we hosted a webinar on our PASNOW campaign. Over the course of 2020 to 2022, we have worked with disabled activists locally, local elected representatives and political parties and in 2022 we were delighted to announce that each local authority has passed motions calling on a right to personal assistance for disabled people. This event was preceded with 30 days of action as members recorded short video clips to talk about the importance of PAS and why it needed to be invested in and legislated for. We followed up this successful webinar and campaign with an in-person presentation in the Oireachtas AV room with strong political allies. Our PASNOW campaign will continue as we work to bring legislation into the Dail and continue to build cross party support for a right to PAS.

As part of our 30th Anniversary we hosted a series of important webinars on Independent Living, which included a memorable input from the Legendary Adolf Ratkza. We also hosted a series of cultural events called "Smashing it" which featured Matt Frazer and Rosaleen McDonagh among others. Coupled with our revamped website and video content, we continue to promote the work of ILMI with our weekly eBulletin, our social media presence and working to build links with media, including our very successful RTE 6 One News piece on December 1st to comment on the ESRI research to PAS.

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**CHAIRMAN'S STATEMENT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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With the development of a new strategic plan which we will launch in 2023, it is my hope that ILMI can continue to grow as a national DPO and bring new ways to challenge the structural ableism that prevents disabled people from participating in society as equals.

As a national DPO, our strength is our collective voice. The full and active participation of members has been and will continue to be the key driver towards an Ireland where disabled people build a genuinely inclusive Ireland.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....  
**Desmond Kenny**  
Executive Chairperson

Date:

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trustees present their annual report together with the audited financial statements of the Center for Independent Living Company Limited by Guarantee for the period 1 January 2022 to 31 December 2022.

**Trustees**

The names of the persons who at any time during the financial year were trustees of the Company are as follows:

Desmond Kenny  
Selina Bonnie  
Gordon Ryan  
John Roche (Deceased, 21/02/2022)  
Sinead Murtagh  
Jacqui Browne  
Seonaid Ó Murchadha  
Brian Dalton  
Anne Flanagan  
Catherine Gallagher

**Principal activities**

The primary activity of the Company continued to be the empowerment of disabled people through the promotion and development of services.

The Company is limited by guarantee and does not have a share capital.

**Development and performance**

The results for the year are set out in the Statement of financial activities.

**Assets and liabilities and financial performance**

The assets and liabilities are set out in the Statement of financial position.

**Principal risks and uncertainties**

In common with similar companies operating in this sector, the Company depends on government funding in order to continue with its activities. The government has committed itself to funding this organisation up to 31 December 2023. The Trustees are optimistic that the Company will retain its current level of funding for the foreseeable future.

**Accounting records**

The measures taken by the Trustees to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the Company are located at Carmichael Centre, North Brunswick Street, Dublin 7.

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Relevant audit information**

In the case of the persons who are trustees at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....  
**Gordon Ryan**  
Director

.....  
**Jacqui Browne**  
Director

Date: 11 September 2023

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Irish Company law requires the Trustees to prepare financial statements for each financial year. Under the law, the Trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in compliance with the Statement of Recommended Practice "Accounting and Reporting for Charities", effective 1 January 2019.

Under company law, the Trustees 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 at financial year end date of the profit and loss of the Company for that financial year end and otherwise comply with the Companies Act 2014.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

.....  
**Gordon Ryan**  
Trustee

.....  
**Jacqui Browne**  
Trustee

Date:                    11                    September                    2023



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**CENTER FOR INDEPENDENT LIVING CLG**  
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG**

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**Opinion**

We have audited the financial statements of Center for Independent Living CLG (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Statement of financial position, 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 Irish law and accounting standards issued by the Financial Reporting Council, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

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 FRS 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 and Charities Act 2011.

**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 Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory 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 Trustees' 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 Trustees with respect to going concern are described in the relevant sections of this report.

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**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 Trustees' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of trustees' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**Responsibilities of the management and those charged with governance for the financial statements**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 Trustees 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 Trustees 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG**  
**(CONTINUED)**

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**Responsibilities of the auditor for the audit of the financial statements**

The auditor's 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), the auditor will exercise professional judgment 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 Trustees.
- Conclude on the appropriateness of the Trustees' 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 our Auditors' 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 our Auditors' 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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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG**  
**(CONTINUED)**

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**The purpose of our report and to whom we owe our responsibilities**

This report is made solely to the Company's members in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 Company's members for our audit work, for this report, or for the opinions we have formed.

**Noel Delaney FCA**

for and on behalf of

**Woods Delaney & Partners Ltd**

Chartered Accountants and Registered Auditors

Grattan Street

Portlaoise

Co. Laois

11 September 2023

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

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income from:</b>					
Donations and legacies	4	-	806,885	806,885	747,720
<b>Total income</b>		-	806,885	806,885	747,720
<b>Expenditure on:</b>					
Charitable activities	5	-	781,481	781,481	707,779
<b>Total expenditure</b>		-	781,481	781,481	707,779
<b>Net surplus before transfers</b>		-	25,404	25,404	39,941
<b>Net income</b>		-	25,404	25,404	39,941
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		-	25,404	25,404	39,941
<b>Reconciliation of funds:</b>					
Total funds brought forward		105,465	32,916	138,381	98,440
Net movement in funds		-	25,404	25,404	39,941
<b>Total funds carried forward</b>		105,465	58,320	163,785	138,381

All amounts relate to continuing operations.

There was no other comprehensive income for 2022 (2021 - €Nil).

The notes on pages 14 to 28 form part of these financial statements.

**CENTER FOR INDEPENDENT LIVING CLG**  
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**REGISTERED NUMBER: 186468**

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

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	9	593	1,152
		593	1,152
<b>Current assets</b>			
Debtors	10	131,957	52,402
Cash at bank and in hand		165,175	292,990
		297,132	345,392
Creditors: amounts falling due within one year	11	(133,940)	(208,163)
<b>Net current assets</b>		<b>163,192</b>	<b>137,229</b>
<b>Total assets less current liabilities</b>		<b>163,785</b>	<b>138,381</b>
<b>Total net assets</b>		<b>163,785</b>	<b>138,381</b>
<b>Funds and reserves</b>			
Restricted funds	12	58,320	32,916
Capital reserves		90,056	90,056
Unrestricted funds		15,409	15,409
<b>Total funds</b>		<b>163,785</b>	<b>138,381</b>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

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

.....  
**Gordon Ryan**  
Trustee

.....  
**Jacqui Browne**  
Trustee

Date: 11 September 2023

The notes on pages 14 to 28 form part of these financial statements.

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Net cash (used in)/provided by operating activities	<b>(127,815)</b>	<b>58,537</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	<b>(130)</b>
	<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>	<b>-</b>	<b>(130)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(127,815)</b>	<b>58,407</b>
Cash and cash equivalents at the beginning of the year	<b>292,990</b>	<b>234,583</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>165,175</b>	<b>292,990</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 28 form part of these financial statements

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

The Company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Carmichael Center, North Brunswick Street, Dublin 7.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish Statute comprising of the Companies Act 2014.

The Company meets the definition of a public benefit entity under FRS 102.

The Company is a registered charity and hence the reports and results are presented in a form which complies with the guidance included within the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The financial statements are prepared on a going concern basis.

The financial statements are presented in Euro (€) which is also the functional currency of the Company.

The following principal accounting policies have been applied:

**2.2 Income/funds**

The Company receives income under the following headings:

Unrestricted income consists of general funds which are expendable at the discretion of the Board in furtherance of the objectives of the Company.

Restricted income are funds which are to be used in accordance with specific restrictions imposed by the donor.



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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 Recognition of income**

All income is recognised once the 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.

Donations are recognised when the Company has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the Company is entitled to the funds, the income is deferred and not recognised until either the conditions are fully met, or the fulfillment of those conditions is wholly within the control of the Company and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company, this is normally upon notification of the interest paid or payable by the bank.

**2.4 Recognition of expenditure**

Expenditure is analysed between raising funds and charitable activities.

The costs of each activity have been separately accumulated and disclosed based on location. Expenditure is recognised in the financial year to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors. Charitable expenditure comprises all expenditure incurred by the group in meeting its charitable objectives as opposed to the costs of raising funds to finance these activities.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

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

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**2. Accounting policies (continued)**

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying Value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**2.7 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.8 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.

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**CENTER FOR INDEPENDENT LIVING CLG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangements constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where instruments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business term or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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

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**2. Accounting policies (continued)**

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgments and estimates. The items in the financial statements where these judgments and estimates have been made include:

**Significant management judgment**

Classification and analysis of restricted and unrestricted income and corresponding expenditure.

Determining appropriate classification of income as being restricted or unrestricted in line with donor's contracted stipulations is a significant judgment applied by management. Thorough reviews of agreements are performed by management to ensure appropriate analysis and expenditure in line with same.

**Estimates and assumptions**

**Useful lives of depreciable assets**

The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of fair values and residual values. The directors annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives in light of technological change, prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have significant impact on depreciation charges for the period. It is not practical to quantify the impact of change in asset lives on an overall basis, as asset lives are individually determined, and there are a significant number of assets lives in use. The impact of any change would vary significantly depending on the individual change in assets and the classes impacted.

**4. Donations and legacies**

	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<i>Total funds 2021 €</i>
Grant Funding	806,885	<b>806,885</b>	747,720

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**Acknowledgement of grants received**

The table below sets out all contributions made by the Company's funders and sponsors during the financial year. Grants received may be restricted for use for a particular programme or the delivery of a service.

Name of agency	Grant title	Opening deferred 2022 €	Amount receivable 2022 €	Income recognised 2022 €	Closing deferred 2022 €	Term of the grant	Purpose of the grant
The Department of Rural and Community Development	2021 LGBTI+ Community Services Funding Call. Supporting Community Services for LGBTI+ Persons	29,750	-	(28,302)	1,448	6 months	Implementation of the 2021 LGBTI+ Community Services Funding Call.
The Department of Rural and Community Development / Wexford County Council	VOICE	62,500	62,500	(124,659)	341	12 months	Bring people with disabilities together in collective spaces. It is based on digital networking, peer mentoring support and activism with disabled people in south of Ireland.
The Department of Rural and Community Development / Wexford County Council	VOICE (Year 2 Funding)	-	20,000	-	20,000	12 months	Bring people with disabilities together in collective spaces. It is based on digital networking, peer mentoring support and activism with disabled people in south of Ireland.
GDIL		19,414	-	(10,039)	9,375	Once off payment	To be used towards shared strategic objectives with GDIL.
Rethink Ireland	Rethink Ireland Inovate Together Fund Accelerator programme	5,842	-	-	5,842	12 months	Participation and completion of the Rethink Ireland Inovate Together Fund accelerator programme.

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

Name of agency	Grant title	Opening deferred 2022 €	Amount receivable 2022 €	Income recognised 2022 €	Closing deferred 2022 €	Term of the grant	Purpose of the grant
DPO Coalition	DPO Coalition Shadow Report Grant	21,000	-	(7,543)	13,457	22 months	The Department undertakes to provide funding to the DPO Coalition for the purpose of the preparation of a Shadow Report on the State's Initial State Report on the United Nations Convention on the Rights of Persons with a Disability ('the Shadow Report').
The Department Of Children, Equality, Disability, Integration and Youth	DPO Network	-	7,000	(7,000)	-	7 months	The Department undertakes to provide funding to ILMI for the purpose of acting as a Grant-Funded Member of the Disability Participation and Consultation Network (the Network).
The Department Of Children, Equality, Disability, Integration and Youth	DPO Network	-	33,000	-	33,000	12 months	The Department undertakes to provide funding to ILMI for the purpose of acting as a Grant-Funded Member of the Disability Participation and Consultation Network (the Network).
POBAL	CREATE	35,117	48,437	(76,828)	6,726	18 months	Dormant Accounts Fund. Support and Improve Employment Opportunities for Carers and Persons with a Disability
POBAL	Scheme to Support National Organisations	-	37,073	(37,073)	-	36 months	To fund, salary and associated costs the position of CEO.

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

Name of agency	Grant title	Opening deferred 2022 €	Amount receivable 2022 €	Income recognised 2022 €	Closing deferred 2022 €	Term of the grant	Purpose of the grant
Declan O'Keefe - Bequest	Scheme to Support National Organisations	1,379	-	-	1,379		Invest 5,000 into the design, print and distribution of a book "Conversations about activism and change". The remaining funds to be used as a bursary to pay for an ILMI writer to go on this 18 month programme (Play if Forward).
Leitrim Co. Co.		400	(400)	-	-		Grant received in error in 2021 and refunded in 2022.
HSE	Grant Core Funding / Core Funding DNW	-	259,765	(259,676)	89	12 months	Strategic Priorities from the ILMI strategic Plan 2019 -2022 have set the main areas of work for ILMI: - Leadership and Representation; - Promotion of equality and accessing human rights; - Political Campaigning and Strategic Policy Development; - Governance, Accountability and Transparency.
Inclusion Ireland	Service Reform Fund	-	10,000	-	10,000	12 months	This grant relates to ILMI's participation in the SRF funded project to review the HSE Guidelines to support the effective participation of disabled people.
Other grants	Scheme to Support National Organisations	-	3,910	(3,910)	-		

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Name of agency	Grant title	Opening deferred 2022 €	Amount receivable 2022 €	Income recognised 2022 €	Closing deferred 2022 €	Term of the grant	Purpose of the grant
INTERREG VA Programme Steering Committee	ONLINE	1,046	250,809	(251,855)	-	48 months	The ONSIDE project will introduce a new cross border area community support service to support disabled people, who are socially isolated. The project is a partnership between Disability Action Northern Ireland, the Northern Ireland housing Executive, Supporting Communities (Northern Ireland) and Centre for Independent Living (Ireland).
<b>Total</b>		<b><u>176,448</u></b>	<b><u>732,094</u></b>	<b><u>(806,885)</u></b>	<b><u>101,657</u></b>		

The amount receivable represents grant cash received during the year and accrued income of €128,603 as at the end of financial year (2021 - €46,538).



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

**5. Charitable activities**

**Fundraising trading expenses**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<i>Total funds 2021 €</i>
Wages and salaries	-	547,550	<b>547,550</b>	506,240
Employer's PRSI contributions	-	57,634	<b>57,634</b>	53,673
Governance Costs	-	4,455	<b>4,455</b>	6,137
Office costs	-	27,569	<b>27,569</b>	25,634
Advocacy and capacity building	-	72,207	<b>72,207</b>	31,564
IT & Communication Costs	-	22,287	<b>22,287</b>	17,240
Other Staff Costs	-	18,837	<b>18,837</b>	23,751
Professional fees & other	-	30,942	<b>30,942</b>	43,540
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	-	781,481	<b>781,481</b>	707,779
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

**6. Operating surplus**

	<b>2022 €</b>	<i>2021 €</i>
<b>Operating surplus is stated after charging:</b>		
Depreciation of tangible assets	<b>559</b>	2,013
Auditors remuneration	<b>4,455</b>	4,498
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. Employees**

	<b>2022</b>	<i>2021</i>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>547,550</b>	<i>506,240</i>
Social security costs	<b>57,634</b>	<i>53,673</i>
	<b>605,184</b>	<i>559,913</i>

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

	<b>2022</b>	<i>2021</i>
	<b>No.</b>	<i>No.</i>
Staff	<b>17</b>	<i>16</i>

No employee received remuneration amounting to more than €60,000 in either year.

The number of staff whose emoluments, as defined for taxation purposes (basic pay, vehicle and medical insurance benefits), amounted to over €60,000 in the year were as follows:

	<b>2022</b>	<i>2021</i>
	<b>No.</b>	<i>No.</i>
60,000 - 69,000	<b>1</b>	<i>1</i>
70,000 - 79,000	-	-
80,000 - 89,000	-	-
90,000 - 99,000	-	-

**8. Taxation**

The Company is a registered charity under the Taxes Consolidation Act 1997, with a charity number CHY10969. As such the Company is exempt under Section 76 and 78 Taxes Consolidation Act 1997 from corporation tax arising on any surplus if income arising.

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

**9. Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment €</b>
<b>Cost or valuation</b>	
At 1 January 2022	43,344
At 31 December 2022	43,344
<b>Depreciation</b>	
At 1 January 2022	42,192
Charge for the year	559
At 31 December 2022	42,751
<b>Net book value</b>	
At 31 December 2022	593
<i>At 31 December 2021</i>	1,152

**10. Debtors**

	<b>2022 €</b>	<b>2021 €</b>
<b>Due within one year</b>		
Prepayments and accrued income	131,957	52,402

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

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

	2022 €	2021 €
Trade creditors	1,128	12,199
Other taxation and social security	9,198	13,179
Other creditors	15,000	-
Accruals	6,957	6,337
Deferred income	101,657	176,448
	133,940	208,163

**12. Statement of funds**

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
<b>Unrestricted funds</b>				
General Funds - all funds	15,409	-	-	15,409
Capital reserves	90,056	-	-	90,056
	105,465	-	-	105,465
<b>Restricted funds</b>				
Restricted Funds - all funds	32,916	806,885	(781,481)	58,320
	138,381	806,885	(781,481)	163,785
<b>Total of funds</b>	<b>138,381</b>	<b>806,885</b>	<b>(781,481)</b>	<b>163,785</b>

**13. Analysis of cash and cash equivalents**

	2022 €	2021 €
Cash in hand	165,176	292,990
	165,176	292,990

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

**14. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	€	€
Net income for the year (as per Statement of Financial Activities)	<b>25,404</b>	39,941
<b>Adjustments for:</b>		
Depreciation charges	<b>559</b>	2,013
Increase/(decrease) in accrued expenses	<b>620</b>	(5,342)
Increase in debtors	<b>(79,555)</b>	(52,252)
(Decrease)/increase in creditors	<b>(74,843)</b>	74,177
<b>Net cash (used in)/provided by operating activities</b>	<b>(127,815)</b>	<b>58,537</b>

**15. Analysis of cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	€	€
Cash in hand	<b>165,175</b>	292,990
<b>Total cash and cash equivalents</b>	<b>165,175</b>	<b>292,990</b>

**16. Analysis of changes in net debt**

	<b>At 1 January 2022</b>	<b>Cash flows</b>	<b>At 31 December 2022</b>
	€	€	€
Cash at bank and in hand	<b>292,990</b>	<b>(127,815)</b>	<b>165,175</b>
	<b>292,990</b>	<b>(127,815)</b>	<b>165,175</b>

**17. Company status**

The Company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the Company in the event of liquidation.

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

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**18. Post balance sheet events**

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

**19. Controlling party**

The directors and members are the ultimate controlling party over the Company.

**20. Approval of financial statements**

The board of directors approved these financial statements for issue on

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**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 €	2022 €	2021 €	2021 €
<b>Income</b>				
HSE Core Funding	259,676		249,676	
Create	76,828		61,758	
Scheme to Support National Organisations	37,073		-	
Onside income	251,855		357,114	
GDIL	10,039		20,016	
Innovate Together/Rethink project	-		19,835	
IHREC	-		11,966	
LGBTI+ COMM SERVICES	28,302		-	
Voice	124,659		-	
Other income	18,453		27,355	
<b>Total income</b>		<b>806,885</b>		<b>747,720</b>
<b>Administrative expenses</b>				
Wages and salaries	547,550		506,240	
Employer's PRSI contributions	57,634		53,673	
Staff training	1,373		11,478	
Recruitment costs	360		537	
Rent payable	15,132		14,416	
Room hire	2,379		4,690	
Insurance	2,305		3,472	
Publications and materials	17,177		8,603	
Advertising/promotional video	4,165		17	
Printing, postage and stationery	4,600		666	
Telephone	14,040		11,766	
Website/Internet costs	2,791		9,782	
IT costs	8,247		5,474	
Other office costs	2,594		350	
Transport, travel and subsistence	9,891		7,065	
Legal and professional fees	19,424		35,351	
Governance & annual report	-		1,639	
Accountancy and payroll services	10,444		7,223	
Auditors remuneration	4,455		4,498	
Bank charges	193		187	
Events / conferences	3,124		244	
General expenses	373		30	
Memberships / subscriptions	509		748	

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**INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<b>2022</b>	<b>2022</b>	<i>2021</i>	<i>2021</i>
	€	€	€	€
Depreciation of tangible assets	<b>559</b>		2,013	
On-line workshops	<b>44,950</b>		12,918	
E-working	<b>7,212</b>		4,671	
Office catering supplies	-		28	
	<hr/>		<hr/>	
<b>Total expenditure</b>		<b>781,481</b>		<i>707,779</i>
		<hr/>		<hr/>
<b>Surplus for the reporting period</b>		<b>25,404</b>		<b>39,941</b>
		<hr/> <hr/>		<hr/> <hr/>