

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

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Desmond Kenny, (Chairperson) Selina Bonnie, Vice Chair (deceased 7 January 2023) Gordan Ryan (retired 27 September 2023) Sinead Murtagh Jacqui Browne Seonaid Ó Murchadha Brian Dalton (resigned 1 May 2023) Anne Flanagan (resigned 2 May 2023) Aoife McNicholl Catherine Gallagher (resigned 17 April 2023) Michael Antenyestegn (appointed 8 November 2023)
Company registered number	186468
Charity registered number	20029067
Registered office	Carmichael Centre North Brunswick Street Dublin 7
Company secretary	Jacqui Browne
Independent auditors	Woods Delaney & Partners Ltd Chartered Accountants and Registered Auditors Grattan Street Portlaoise Co. Laois
Bankers	Bank of Ireland 371 North Circular Road Phibsborough Dublin 7

The Executive Chairperson presents his statement for the year:

I am, with some pride, writing this introduction to the report of ILMI's work in 2023 which I hope members and our stakeholders will view as strongly advancing ILMI's Vision of an Ireland "where disabled persons have freedom, choice and control over all aspects of our lives and can fully participate in an inclusive society as

equals”.

In 2022 we celebrated the 30th anniversary of ILMI’s founding as a Center for Independent Living, remembering the contribution of our founding members. In this year (2023), ILMI published “Conversations About Activism and Change”. This publication, excellently edited by Sarah Fitzgerald, is intended to encourage new and future members to continue in ILMI’s activism vision in pursuit of meaningful participation in a truly inclusive society shaped by disabled people.

I believe it is worth some space to remind ourselves of ILMI’s mission which has been to the fore in the formulation of our new Strategic plan to the end of 2025:

“We are working collectively to create an independent living Movement in Ireland which is led by disabled people

and promotes a rights-based social model of disability, challenging the outdated, unacceptable charity / medical model of disability. We are working towards the removal of societal barriers that prevent active equal participation of disabled people, challenging the denial of people’s rights and the promotion of the philosophy of independent living.”

During the year we developed and launched a three-year strategic plan to give refreshed human rights focus to ILMI’s mission; We created and launched a new website to provide a portal to the many videos developed as learning tools in the recent past. We continued in our work of progressing capacity development with members in

such areas as Strategies for Change, ILMI Housing Collective and Governance for Change programmes. Staff time and resources were committed to Supporting the development of local DPOs in Donegal, Sligo, Leitrim, North Mayo, Meath, Cork and Wexford.

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.

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

Desmond Kenny
Executive Chairperson

Date: 17 July 2024

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 to 31 December 2023.

Trustees

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

Desmond Kenny (Chairperson)
Selina Bonnie (Vice chairperson) (deceased 7 January 2023)
Gordon Ryan (retired 27 September 2023)
Sinead Murtagh
Jacqui Browne
Seonaid Ó Murchadha
Brian Dalton (resigned 1 May 2023)
Anne Flanagan (resigned 2 May 2023)
Aoife McNicholl
Catherine Gallagher (resigned 17 April 2023)
Michael Antenyestegn (appointed 8 November 2023)

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 position

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 2024. The Trustees are optimistic that the Company will retain its current level of funding for the foreseeable future.

Reserves policy

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

The Board has set a minimum unrestricted designated reserve to cover the contractual obligations and any other associated costs that would arise from the winding up of the organisation, in the event that this was necessary.

The Audit and Finance Committee have calculated the requirements of the minimum reserve for 2023 as follows:

Average spend to run the organisation for 3 months
Calculation of staff redundancy costs based on staffing levels and length of tenure.

As at 31 December 2023, unrestricted reserves would allow for just over two months (10 weeks expenditure): €105,465 (2022: €105,465).

ILMI has sufficient reserves to comply with the minimum target required for redundancy under its reserves policy.

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

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.

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:

..... Desmond Kenny Director Jacqui Browne Director
Date: 17 July 2024	

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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:

..... Desmond Kenny Trustee Jacqui Browne Trustee
Date: 17 July 2024	

Opinion

We have audited the financial statements of Center for Independent Living CLG (the 'charitable company') for the year ended 31 December 2023 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 2023 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.

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.

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.

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.

17 July 2024

		Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	Note	€	€	€	€
Income from:					
Donations and legacies	4	-	566,184	566,184	806,885
Total income		-	<u>566,184</u>	<u>566,184</u>	<u>806,885</u>
Expenditure on:					
Charitable activities	6	-	540,392	540,392	781,481
Total expenditure		-	<u>540,392</u>	<u>540,392</u>	<u>781,481</u>
Net surplus before transfers		-	25,792	25,792	25,404
Net income		-	25,792	25,792	25,404
Transfers between funds		-	-	-	-
Net movement in funds		-	<u>25,792</u>	<u>25,792</u>	<u>25,404</u>
Reconciliation of funds:					

Total funds brought forward		105,465	58,320	163,785	138,381
Net movement in funds		-	25,792	25,792	25,404
Total funds carried forward		<u>105,465</u>	<u>84,112</u>	<u>189,577</u>	<u>163,785</u>

All amounts relate to continuing operations.

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

The notes on pages 13 to 27 form part of these financial statements.

			2023		2022
	Note		€		€
Fixed assets					
Tangible assets	10		34		593
			34		593
Current assets					
Debtors	11	129,537		131,957	
Cash at bank and in hand		117,168		165,175	
		246,705		297,132	
Creditors: amounts falling due within one year	12	(57,162)		(133,940)	
Net current assets			189,543		163,192
Total net assets			<u>189,577</u>		<u>163,785</u>

Funds and reserves					
Restricted funds	13		84,112		58,320

Unrestricted funds	13		105,465	<i>105,465</i>
Total funds			<u>189,577</u>	<i><u>163,785</u></i>

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 and in accordance with the provisions of FRS 102 Section 1A for small entities.

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

..... Desmond Kenny Trustee Jacqui Browne Trustee
Date: 17 July 2024	
The notes on pages 13 to 27 form part of these financial statements.	

	2023	2022
	€	€
Cash flows from operating activities		
Net cash (used in)/provided by operating activities	(48,007)	(127,815)
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(48,007)	(127,815)
Cash and cash equivalents at the beginning of the year	165,175	292,990
Cash and cash equivalents at the end of the year	<u>117,168</u>	<i><u>165,175</u></i>

The notes on pages 13 to 27 form part of these financial statements

1.	General information
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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
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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
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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.

	2.3	Recognition of income
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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
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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
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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.

3.	Judgements in applying accounting policies and key sources of estimation uncertainty
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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			
		Restricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
		€	€	€
	Grant Funding	<u>566,184</u>	<u>566,184</u>	<u>806,885</u>

5.	Acknowledgement of grants received
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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 2023 Openi €	Amount receivable / (payable) 2023 €	Income recognised 2023 Income re €	Closing deferred 2023 €	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	1,448	-	-	1,448	6 months	Implementation of the 2021 LGBTI+ Community Services Funding Call.
The Department of Rural and Community Development / Wexford County Council	VOICE	341	125,000	(125,341)	-	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 3 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		9,375	-	(9,375)	-	Once off payment	To be used towards shared strategic objectives with GDIL.
Name of agency	Grant title	Opening deferred 2023 €	Amount receivable / (payable) 2023 Amount €	Income recognised 2023 €	Closing deferred 2023 Closi €	Term of the grant	Purpose of the grant

Rethink Ireland	Rethink Ireland Innovate Together Fund Accelerator programme	5,842	-	(5,842)	-	12 months	Participation and completion of the Rethink Ireland Innovate Together Fund accelerator programme.	
DPO Coalition	DPO Coalition Shadow Report Grant	13,457	-	(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	33,000	-	(26,901)	6,099	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	6,726	(2,423)	(4,303)	-	18 months	Dormant Accounts Fund. Support and Improve Employment Opportunities for Carers and Persons with a Disability	
POBAL	Scheme to Support National Organisations	-	74,147	(74,147)	-	36 months	To fund, salary and associated costs the position of CEO.	
Name of agency	Grant title	Opening deferred 2023	Amount receivable/ (payable) 2023	Amount	Income recognised 2023	Closing deferred 2023	Term of the grant	Purpose of the grant
		€	€		€			

Name of agency	Grant title	Opening deferred 2023	Amount receivable/ (payable) 2023	Amount recognised 2023	Closing deferred 2023	Term of the grant	Purpose of the grant
		€	€	€	€		
Declan O'Keefe - Bequest	Scheme to Support National Organisations						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).
		1,379	-	(720)	659		
HSE	Grant Core Funding / Core Funding DNW	89	278,765	(278,854)	-	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		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.
CSEF/LDFT		-	5,000	(2,250)	2,750	12 months	This grant relates to cover research with some of the researchers paid in 2023 and the remainder in 2024.
DRC		-	250	(250)	-	12 months	

INTERRED VA Programme Steering Committee	ONSIDE	-	24,681	(24,681)	-	48 months	The ONSIDE project is a partnership between Disability Action Northern Ireland, the Northern Ireland housing Executive, Supporting Communities (Northern Ireland) and Center for Independent Living (Ireland).
Bank interest received		-	63	(63)	-		
Total		<u>101,657</u>	<u>505,483</u>	<u>(566,184)</u>	<u>40,956</u>		

The amount received represents grant cash received during the year and accrued income of €126,141 as at the end of financial year (2022 - €128,603).

6.	Charitable activities

Fundraising trading expenses				
		Restricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
		€	€	€
	Wages and salaries	344,397	344,397	547,550
	Employer's PRSI contributions	36,293	36,293	57,634
	Governance Costs	5,976	5,976	4,455
	Office costs	24,041	24,041	27,569
	Marketing costs	35,785	35,785	72,207
	IT & Communication Costs	23,786	23,786	22,287
	Other Staff Costs	23,817	23,817	18,836

	Professional fees & other	46,297	46,297	30,943
		<u>540,392</u>	<u>540,392</u>	<u>781,481</u>

7.	Operating surplus			
			2023	2022
			€	€
	Operating surplus is stated after charging:			
	Depreciation of tangible assets		559	559
	Auditors remuneration		<u>4,500</u>	<u>4,455</u>

8.	Employees			
			2023	2022
			€	€
	Wages and salaries		344,397	547,550
	Social security costs		36,293	57,634
			<u>380,690</u>	<u>605,184</u>

	The average number of persons employed by the Company during the year was as follows:			
			2023	2022
			No.	<i>No.</i>
	Staff		<u>10</u>	<u>17</u>

	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:			
			2023	2022
			No.	<i>No.</i>
	60,000 - 69,000		1	1
	70,000 - 79,000		-	-

	80,000 - 89,000	-	-
	90,000 - 99,000	=	=

9.	Taxation
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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. The Company is compliant with circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Payments'.

10.	Tangible fixed assets
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	Fixtures, fittings & equipment €
Cost or valuation	
At 1 January 2023	43,344
At 31 December 2023	43,344
Depreciation	
At 1 January 2023	42,751
Charge for the year	559
At 31 December 2023	43,310
Net book value	
At 31 December 2023	<u>34</u>
At 31 December 2022	<u>593</u>

11.	Debtors
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	2023	2022
	€	€
Due within one year		
Prepayments and accrued income	<u>129,537</u>	<u>131,957</u>

12.	Creditors: Amounts falling due within one year			
			2023	2022
			€	€
	Trade creditors		-	1,128
	Other taxation and social security		9,686	9,198
	Other creditors		-	15,000
	Accruals		6,520	6,957
	Deferred income		40,956	101,657
			<u>57,162</u>	<u>133,940</u>

13.	Statement of funds				
		Balance at 1 January 2023	Income	Expenditur e	Balance at 31 December 2023
		€	€	€	€
	Unrestricted funds				
	Designated funds – all funds	<u>105,465</u>	-	-	<u>105,465</u>

	Restricted funds				
	Restricted Funds - all funds	<u>58,320</u>	<u>566,184</u>	<u>(540,392)</u>	<u>84,112</u>

	Total of funds	<u>163,785</u>	<u>566,184</u>	<u>(540,392)</u>	<u>189,577</u>
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14.	Analysis of cash and cash equivalents			
			2023	2022
			€	€
	Cash in hand		<u>117,168</u>	<u>165,176</u>

15.	Reconciliation of net movement in funds to net cash flow from operating activities		
		2023	2022
		€	€
	Net income for the year (as per Statement of Financial Activities)	<u>25,792</u>	<u>25,404</u>
	Adjustments for:		
	Depreciation charges	559	559
	(Decrease)/increase in accrued expenses	(437)	620
	Decrease/(Increase) in debtors	2,420	(79,555)
	(Decrease)/increase in creditors	(76,341)	(74,843)
	Net cash (used in)/provided by operating activities	<u>(48,007)</u>	<u>(127,815)</u>

16.	Analysis of cash and cash equivalents		
		2023	2022
		€	€
	Cash in hand	117,168	165,175
	Total cash and cash equivalents	<u>117,168</u>	<u>165,175</u>

17.	Analysis of changes in net debt			
		At 1 January 2023	Cash flows	At 31 December 2023
		€	€	€
	Cash at bank and in hand	165,175	(48,007)	117,168
		<u>165,175</u>	<u>(48,007)</u>	<u>117,168</u>

18.	Company status
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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.

19.	Post balance sheet events
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There have been no significant events affecting the Company since the year end.

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

21.	Approval of financial statements
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The board of directors approved these financial statements for issue on 17 July 2024.

	2023	2023	2022	2022
	€	€	€	€
Income				
HSE Core Funding	278,854		259,676	
Create	4,303		76,828	
Scheme to Support National Organisations	74,147		37,073	
Onside income	24,681		251,855	
GDIL	9,375		10,039	
Innovate Together/Rethink project	5,842		-	
LGBTI+ COMM SERVICES	-		28,302	
VOICE	125,341		124,659	
DPO Coalition	13,457		18,453	
DPO	26,901		-	
CSEF/LDFT	2,250		-	
DRC	250		-	
Declan O'Keeffe	720		-	
Bank interest received	63		-	
Total income		566,184		806,885

Administrative expenses				
Wages and salaries	344,397		547,550	
Employers' PRSI contributions	36,293		57,634	
Staff training	3,503		1,373	
Recruitment costs	820		360	
Rent payable	14,972		15,132	
Room Hire	1,645		2,379	
	2023	2023	2022	2022
	€	€	€	€
Insurance	3,509		2,305	
Publications and materials	17,681		17,177	
Advertising/promotional video	4,800		4,165	
Printing, postage and stationery	2,823		4,600	
Telephone	8,196		14,040	
Website/Internet costs	9,274		2,791	
IT costs	15,590		8,247	
Other office costs	107		2,594	
Transport, travel and subsistence	14,589		9,891	
Legal and professional fees	37,807		19,424	
Governance & annual report	1,223		-	
Accountancy and payroll services	7,604		10,444	
Auditors remuneration	4,500		4,455	
Bank charges	294		193	
Events/conferences	1,651		3,124	

