



**DESSA Annual Report
&
Financial Statements 2017**

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Chairperson's Address

DESSA was established in 2001 to work with community development organisations in promoting the inclusion of disabled people within a community development context. Specifically, DESSA's brief is to enhance the capability of the community & voluntary sector to develop actions and ways of working to ensure the active involvement and inclusion of disabled people in community life.

2017 was a year of change and growth for DESSA. Key actions included building the capacity of parents and families; delivering Disability Equality and Competency training; developing strategic partnerships; and supporting implementation of disability policy in the community.

A record number of 600 individuals – people with lived experience of disability, parents, staff and volunteers within community development organisations and staff within disability service organisations engaged in training and availed of a range of supports delivered by DESSA during the year.

DESSA developed strategic partnerships with Kildare Library Services, Kerry Education Training Board, Galway Autism Project, Grangegorman Area Based Childcare Network and Waterford Children and Young People's Services Committee. This partnership work allowed us to support over 100 families throughout the year.

The innovative Local Area Co-ordination project, supported by the Dormant Accounts Fund, has proved to be hugely successful in creating real opportunities for social inclusion for individuals with disabilities and in building community capacity in County Leitrim. The project was completed in June 2017.

I would like to thank the staff of DESSA as well as my colleagues on the Board for their dedication to DESSA's work. Their commitment has contributed to the success of our work both with disabled people and community development organisations. I would like to say a special word of thanks to Peter Kearns, who managed the Local Area Co-ordination project which ended in 2017. Peter's skills and experience made DESSA the unique organisation that it is – responsive, strong on values and effective.

I would also like to thank our funders for their ongoing support and commitment to DESSA. Our work, in promoting the greater inclusion of disabled people in Irish life cannot be valued, promoted or encouraged enough.

I look forward to the continued challenge of this work in 2018.

Jacqui Browne Chairperson

About Us

Our Purpose

Our purpose is to create a society where everyone with lived experience of disability and their families can participate equally as full citizens.

Vision

Our vision is that the community & voluntary sector will be inclusive of disabled people, creating opportunities for their full and equal participation in society.

Mission

Our mission is to pursue the active involvement and full participation of people with disabilities in society by delivering strategic capacity building supports to the community & voluntary sector and to disabled people and their families.

Our Story

Established in 2001 DESSA is a national community development organisation. DESSA provides a wide range of supports, information, advocacy and technical guidance to the community & voluntary sector in relation to disability and social inclusion.

DESSA has three areas of action - advocacy, mainstreaming participation and supporting families - within which support is given to individuals, families and community & voluntary organisations.

Since 2003 DESSA has been facilitating direct and local contact between community & voluntary organisations and disabled members of their communities and has developed and delivered innovative programmes such as the Childcare Inclusion Programme, the Community Inclusion Initiative, Steps to Mainstreaming Participation Framework and the Supporting Families Social Inclusion Strategy, and more recently, Local Area Co-ordination in Leitrim.

Since 2014 DESSA has actively participated in the HSE Transforming Lives programme of reform of disability services and is a member of Working Group 3 tasked with developing a participation framework for disabled people's engagement in the design and delivery of services.

DESSA is unique in developing disability specific work within a community development context by supporting people with disabilities and their families, in accessing a range of mainstream supports and services at a local community level, so they can empower themselves to make choices and have control over their own lives. Building the capacity of community organisations to include disabled people is central to their social inclusion remit.

2017 Achievements – Year at a Glance

Dissemination of information about work, education and training activities, and our programmes to 500 people with disabilities and families experiencing disability, FRCs, LDCs, disability service organisations, parent peer support groups and other relevant organisations

Provision of information and representative advocacy support to 8 parents of disabled children and young people.

Provision of technical support and development of **Mainstream Disability Network** in Leitrim

Facilitation of the **Getting Included Network** in south county Dublin involving 10 community organisations, eight disability service providers and South County Dublin Local Development Company.

Participation in the HSE VFM Transforming Lives Process **Working Group 3 on Effective Participation in Decision-Making**.

Implementation of the **Empowering Parents Programme** to 56 parents in Leitrim, Kerry, and Dublin.

Implementation of the project, **Community Inclusion, Capacity & Connection: A Community Development Approach to Local Area Co-ordination**

- Development of Personal Advocacy Plans for 52 participants
- Provision of training in equality and mainstreaming to 80 staff and volunteers in over 40 community development and youth organisations.

Establishment of **strategic partnerships and alliances** with Galway Autism Partnership, Waterford Children & Young People's Services Committee, Kerry ETB and Grangegorman Area Based Childcare Network

Developing and embedding an **inclusive policy and practice framework** as a model of work with Waterford Children & Young People's Services Committee

Our Strategies

Underpinning DESSA's strategic plan is an inclusive equality framework, setting out key strategies – advocacy, mainstreaming participation and supporting families experiencing disability– within which support is given to disabled people and community organisations thus enabling disabled people live fuller and active lives and participate on an equal basis in Irish society. Networking, capacity building and policy development were the means with which these strategies were implemented.

Strategy 1: Advocacy – To support individuals and families to self-advocate in relation to their rights and to develop the capacity and understanding within community organisations of advocacy as a tool of social inclusion.

Strategy 2: Mainstreaming Participation – To support individuals to access everyday services within their communities and enable community organisations facilitate the active and equal participation of disabled people in community life.

Strategy 3: Supporting Families experiencing disability – To develop and deliver a family support model of engagement between community organisations and families.

DESSA is core-funded under the Scheme to Support National Organisations (SSNO) until mid-2019. As part of DESSA's core remit this entails the delivery of direct training, advocacy and information support services to individuals and families with lived experience of disability and to organisations supporting them. Providing capacity, informing, dispelling myths and challenging attitudes and assumptions are all part of this frontline service delivery.

DESSA will also continue to support community organisations to develop an awareness of Government policy on disability and engagement in policy implementation through information provision, training and facilitation of established policy fora. It is essential that the community development sector is fully informed on current Government policy, in particular the Transforming Lives process and the National Disability & Inclusion Strategy.

Snapshot 1 A Community Development Approach to Local Area Co-ordination

‘Community Inclusion, Capacity & Connection’ (the LAC project) was a social change project recognising that people with disabilities are first and foremost members of their local communities, have rights, including the right to access and enjoy community life like all other community members and live life as they so choose.

It was about enabling and supporting people to move beyond having a presence in the community to actively participating in the community and developing leadership and collaborative roles. It was also concerned with building the capacity of local community infrastructure.

The project has been hugely successful in creating real opportunities for social inclusion for individuals with disabilities and in building community capacity in County Leitrim. 50 individuals have been supported through this project to identify and realise their goals in life. Over 40 organisations have received disability equality training and more than 80 staff and volunteers within community and disability organisations have developed the capacity and competence to create inclusive opportunities for local disabled people.

The impact of this project on individual LAC participants and mainstream community structures is enormous. For example, 5 LAC participants (across disability) were elected as officers to a local user-led disability forum, Leitrim Disability Network. These are now participating in Leitrim Local Authority Public Participation Network. 4 LAC participants completed the St. Angela's NUIG Access & 3rd-level Foundation Course in Sligo. One LAC participant has become a youth leader with Carrick-on-Shannon Girl Guides.

Through the LAC project DESSA was able to facilitate a process of community engagement by educating the community & voluntary sector on disability policy, by linking service users to mainstream community services and by developing a planned process of engagement between community development organisations, disability service providers and the HSE.

This project which was funded under Measure 5 Local Area Co-ordination of the Dormant Accounts Fund, was completed in June 2017.

Snapshot 2 Mainstreaming Participation - The Getting Included Network

DESSA's development and facilitation of the Getting Included Network in south county Dublin is a key action in supporting disabled people's access to mainstream community based activities and opportunities.

The Getting Included Network is a collaboration between community organisations and disability service providers to create opportunities for disabled people to be better connected to their communities and to access mainstream supports and services.

The Getting Included Network has three priority objectives:

- To undertake appropriate and relevant training, education and awareness raising for Network members
- To facilitate community organisations and disability service providers sharing information and best practice
- To be pro-active in influencing policy at local, regional and national levels

Key activities include training, policy briefings, showcasing community inclusion in action and developing joint projects.

Member organisations of the Getting Included Network include: Cheeverstown House Day Services, Peamount Health Care, NCBI, WALK and Stewarts Hospital, South County Dublin Partnership, Lucan Disability Action Group, Whitechurch Community & Youth Centre, the WEB Project, Ballyboden, Fettercairn Community & Youth Centre, Fettercairn Estar Management, Brookfield Community & Youth Centre, Ballyboden FRC, Greenhills & Walkinstown Network and South County Dublin Disability Interest Group.

In 2017 the Network met with the New Directions National Implementation Working Group to discuss their work and the role of community development in promoting inclusion and the effective implementation of New Directions.

Snapshot 3 Developing and embedding inclusive policy and practice in Waterford Children and Young People's Services Committee

Disabled children and young people are first and foremost children, with all the rights, needs and aspirations of all children and young people. Ensuring their rights are met requires providing services for them that are in line with the United Nations Convention on the Rights of the Child and Government's policy commitment to equality and social inclusion reflected in *Better Outcomes Brighter Futures: National Policy Framework for Children & Young People 2014 – 2020 (2014)*.

For the agencies in children's services incorporating and developing inclusive practice can be challenging at many levels. The culture of individual organisations, capacity and competency of individual committee members and differing views on what constitutes inclusion can create barriers to effective inclusive policies and practices.

DESSA are supporting Waterford Children and Young People's Services Committee to undertake an inclusion learning process to identify and address the key issues impacting on children and young people who are disabled or who have complex health needs and to adopt as best practice a strategic approach to social inclusion enabling children and young people the opportunities to live ordinary lives.

Key elements of this process include:

- Developing a common understanding of inclusion
- Reflecting on attitudes towards disability, assisting critical reflection and the development of new thinking
- Assessing and critically reviewing current practice and actions
- Developing an Inclusion & Disability Equality approach to the work of Waterford Children and Young People's Services Committee
- Developing an Inclusion and Disability Equality policy

Such a process will inform review of the current Waterford Children and Young People's Plan 2016 – 2018, ensure good practice in the development of future plans and provide guidance and leadership to other Children's Services Committees.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG
(COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2017

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

Company information

Directors	Jacqui Browne Brian Miller Martin Kelly Susan Carton Michael Gogarty
Secretary	Michael Gogarty
Company number	360818
Registered office	Thomas Court Centre, 26 Hanbury Lane, Dublin 8
Business address	Thomas Court Centre, 26 Hanbury Lane, Dublin 8.
Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
Bankers	Ulster Bank Ireland Limited, College Green Branch, PO Box 145, 33, College Green, Dublin 2.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

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**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)
DIRECTORS REPORT
YEAR ENDED 31ST DECEMBER 2017**

The directors present their report and the financial statements of the company for the year ended 31st December 2017.

Directors

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

Jacqui Browne
Brian Miller
Yvonne Lynch
Martin Kelly
Susan Carton
Michael Gogarty
Helen Quinn
Anne Goodwin

Principal activities

The principle activity of the company is to provide a disability specialist support agency service.

Development and performance

The surplus for the year after providing for depreciation amounted to €3,233 (2016 - deficit €10,698). Funding received was spent for the purposes which it had been granted.

Review of the Business

In 31st December 2017 DESSA, Disability Equality Specialist Support Agency CLG, received €90,000(31st December 2016 €90,258) from Pobal (SSNO). The government department is the organisations main source of funds.

Principal risks and uncertainties

The principle risk and uncertainty affecting Disability Equality Specialist Support Agency CLG for the year ahead is the reduction in funding from government grants which the company receives and the affects this will have on the ongoing operations of the organisation. The directors have instituted measures to ensure that costs are reduced in line with future funding streams.

Going Concern

The company is dependent on income provided from semi-state government funders. As with many government funded organisations, the company is affected by both budgetary constraints implemented by the national government and external economic restraints. The directors have reviewed all relevant information and are confident that the company has adequate financial resources to continue in operational existence for the foreseeable future. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

Taxation Status

The company, as a charity (CHY no. 16068 CRA 20057077), is not liable to corporation tax under section 207 (as applied to companies by section 76) of the Taxes Consolidation Act, 1997. Disability Equality Specialist Support Agency CLG is fully tax compliant and holds a valid tax clearance certificate.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**DIRECTORS REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Accounting records

The measures taken by the directors 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 Thomas Court Centre, 26, Hanbury Lane, Dublin 8.

Relevant audit information

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

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 2nd May 2018 and signed on behalf of the board by:

Jacqui Browne
Director

Brian Miller
Director

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**DIRECTORS RESPONSIBILITIES STATEMENT YEAR
ENDED 31ST DECEMBER 2017**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 at the financial year end date and of the surplus or deficit 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 judgments 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 business.

The directors 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 surplus or deficit of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement was approved by the board of directors on 2nd May 2018 and signed on behalf of the board by:

Jacqui Browne
Director

Brian Miller
Director

2nd May 2018

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY
EQUALITY SPECIALIST SUPPORT AGENCY CLG (CONTINUED)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Disability Equality Specialist Support Agency CLG for the year ended 31st December 2017 which comprise the Income and Expenditure Account, balance sheet, statement of changes in reserves, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2017 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS United Kingdom Generally Accepted Accounting Practice; 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 respective responsibilities section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY
EQUALITY SPECIALIST SUPPORT AGENCY CLG (CONTINUED)**

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 auditor's report thereon. Our opinion on the financial statements does not cover the other information 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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the report is consistent with the financial statements; and
- in our opinion, the report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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 material misstatements in the 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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the 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 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 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 management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY
EQUALITY SPECIALIST SUPPORT AGENCY CLG (CONTINUED)**

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 auditor's 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 judgment and maintain professional scepticism throughout the audit. 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 on the effectiveness of the 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 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 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 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 our auditor's report. However, future events or conditions may cause the 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 audit work and to whom we owe our responsibilities

Our report is made solely to the 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 company's members those matters we are required to state to them in an auditor's 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 and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DISABILITY
EQUALITY SPECIALIST SUPPORT AGENCY CLG (CONTINUED)**

Ciarán Murray (Senior Statutory Auditor)

For and on behalf of
Hayden Brown
Chartered Accountants and Registered Auditors
Grafton Buildings
34 Grafton Street
Dublin 2

2nd May 2018

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT YEAR
ENDED 31ST DECEMBER 2017**

	Note	2017 €	2016 €
Income		138,658	159,002
Gross income		138,658	159,002
Administrative expenses		(135,425)	(169,700)
Surplus / (deficit) for the financial year	7	3,233	(10,698)

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the year as set out above.

The financial statements were approved by the board of directors on 2nd May 2018 and signed on behalf of the board by:

Jacqui Browne
Director

Brian Miller
Director

The notes on pages 12 to 20 form part of these financial statements.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**BALANCE SHEET 31ST
DECEMBER 2017**

	Note	2017 €	€	2016 €	€
Current assets					
Debtors	10	291		516	
Cash at bank and in hand		4,678		28,424	
		<u>4,969</u>		<u>28,940</u>	
Creditors: amounts falling due within one year	11	(6,804)		(34,008)	
Net current liabilities			(1,835)		(5,068)
Total assets less current liabilities			<u>(1,835)</u>		<u>(5,068)</u>
Net liabilities			<u>(1,835)</u>		<u>(5,068)</u>
Reserves					
Income and Expenditure account			(1,835)		(5,068)
Members deficit			<u>(1,835)</u>		<u>(5,068)</u>

These financial statements were approved by the board of directors on 2nd May 2018 and signed on behalf of the board by:

Jacqui Browne
Director

Brian Miller
Director

The notes on pages 12 to 20 form part of these financial statements.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**STATEMENT OF CHANGES IN RESERVES YEAR
ENDED 31ST DECEMBER 2017**

	Income and Expenditure account €	Total €
At 1st January 2016	5,630	5,630
Surplus / (deficit) for the year	(10,698)	(10,698)
Total comprehensive results for the year	(10,698)	(10,698)
<hr/>		
At 31st December 2016	(5,068)	(5,068)
Surplus / (deficit) for the year	3,233	3,233
Total comprehensive results for the year	3,233	3,233
<hr/>		
At 31st December 2017	(1,835)	(1,835)

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS YEAR
ENDED 31ST DECEMBER 2017**

	2017	2016
	€	€
Cash flows from operating activities		
Surplus / (deficit) for the financial year	3,233	(10,698)
<i>Changes in:</i>		
Trade and other debtors	225	(333)
Trade and other creditors	(27,204)	(18,051)
Cash generated from operations	<u>(23,746)</u>	<u>(29,082)</u>
Net cash used in operating activities	<u>(23,746)</u>	<u>(29,082)</u>
Net increase/(decrease) in cash and cash equivalents	(23,746)	(29,082)
Cash and cash equivalents at beginning of year	28,424	57,506
Cash and cash equivalents at end of year	<u>4,678</u>	<u>28,424</u>

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS YEAR
ENDED 31ST DECEMBER 2017**

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements have been prepared in accordance with FRS 102 and with Irish law comprising of the Companies Act 2014.

The financial statements are prepared in Euros, which is the functional currency of the entity.

Income

Income is accounted for when amounts receivable on grants and funding applications are paid.

Voluntary Income: Voluntary income is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability.

Restricted Income: Income received by the organisation, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation.

Unrestricted Income: Other income, apart from restricted income, is used by the organisation in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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 that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

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 arrangement 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 investments 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 income or expenditure. All other 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 terms 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

3. Critical Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure.

Judgements and estimates 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 charity 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.

(a) Establishing useful economic life for depreciation purpose

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimate of residual value. The directors regularly review these assets useful lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Going concern

The directors have prepared budgets for the next financial year which demonstrate that there is no material uncertainty regarding the 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 company were unable to continue as a going concern.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

4. Grant Agency	Sponsoring Government Department	Purpose of Fund	Term of Grant	2017
				€
Pobal Scheme to Support National Organisations	Department of Rural and Community Development	Note A	3 year	90,000
Pobal Dormant Account	Department of Rural and Community Development	Note B	18 months	32,204

Note

A Fixed annual contribution towards the costs of employing a specified number of full time equivalent positions and manager.

B Fixed annual contribution towards the costs of employing a full time staff specified position.

5. Limited by guarantee

The liability of the members is limited. In the event of the Company being wound up each member undertakes to contribute towards the payment of any debts and liabilities of the Company. Any such contribution by each member is limited to €1.27.

6. True and Fair View Override

The directors have availed of the provisions of section 291(5) of the Companies Act 2014 to use a format for the financial statements that better describes the activities of a company not trading for a profit. The main change is the replacement of the title "Profit and Loss" with the title "Income and Expenditure" and consequential changes in the descriptions of certain items to be consistent with the descriptions appropriate to the not for profit sector.

7. Surplus / (deficit)

Surplus / (deficit) is stated after charging/(crediting):

	2017	2016
	€	€
Defined contribution plans expense	2,400	2,400
Fees payable for the audit of the financial statements	<u>1,804</u>	<u>1,804</u>

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

8. Staff costs

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

	2017	2016
	Number	Number
Core Administration	<u>3</u>	<u>3</u>

The aggregate payroll costs incurred during the year were:

	2017	2016
	€	€
Wages and salaries	107,696	130,152
Social insurance costs	11,282	13,627
Other retirement benefit costs	2,400	2,400
	<u>121,378</u>	<u>146,179</u>

No employee in 2016 had total employee benefits that fell within the band €60,000 to €70,000.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1st January 2017 and 31st December 2017	29,124	29,124
	<u>29,124</u>	<u>29,124</u>
Depreciation		
At 1st January 2017 and 31st December 2017	29,124	29,124
	<u>29,124</u>	<u>29,124</u>
Carrying amount		
At 31st December 2017	-	-
	<u>-</u>	<u>-</u>

	Fixtures, fittings and equipment €	Total €
Cost		
At 1st January 2016 and 31st December 2016	29,124	29,124
	<u>29,124</u>	<u>29,124</u>
Depreciation		
At 1st January 2016 and 31st December 2016	29,124	29,124
	<u>29,124</u>	<u>29,124</u>
Carrying amount		
At 31st December 2016	-	-
	<u>-</u>	<u>-</u>

10. Debtors

	2017 €	2016 €
Prepayments and accrued income	291	516
	<u>291</u>	<u>516</u>

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017**

11. Creditors: amounts falling due within one year

	2017	2016
	€	€
Other creditors	5,000	-
Accruals	1,804	1,804
Deferred income	-	32,204
	6,804	34,008

12. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2017	2016
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	291	516
Cash at bank and in hand	4,690	28,424
	4,981	28,940
 Financial liabilities measured at amortised cost		
Accruals and deferred income	(6,804)	(34,008)

13. Controlling party

The company is controlled by the Directors

14. Ethical standard - provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare the financial statements. We also use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

15. Approval of financial statements

The board of directors approved these financial statements for issue on 2 May 2018.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)**

**DETAILED INCOME STATEMENT
YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	€	€
Income		
SSNO Pobal	90,000	90,258
Training Income	16,454	28,489
Pobal Dormant Account	32,204	72,459
Pobal Dormant Account- Funding Received in Advance	-	(32,204)
	138,658	159,002
 Overheads		
Administrative expenses		
Wages and salaries	86,813	96,630
Employer's PRSI contributions	9,037	8,846
Staff pension costs - defined contribution	2,400	2,400
Training and Accreditation	920	-
Management expenses	307	494
Rent payable	333	1,667
Insurance	771	820
Printing, postage and stationery	722	693
Courier	130	242
Telephone	250	220
Computer costs	284	470
Travel and Subsistence	3,657	6,324
Auditors remuneration	1,804	1,804
Bank charges	164	228
Canteen	43	76
General expenses	181	212
Department of Justice	-	7,082
Dormant Account	27,609	41,492
	(135,425)	(169,700)
 Surplus / (deficit)	3,233	(10,698)
	=====	=====

DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
LIMITED BY GUARANTEE)

POBAL SSNO DETAILED INCOME STATEMENT (CONTINUED) YEAR
ENDED 31ST DECEMBER 2017

2017

€

Income

SSNO Pobal	90,000
	<hr/>
	90,000

Overheads

Administrative expenses

Wages and salaries	89,531
Travel and subsistence	1,523
	<hr/>
	(91,054)

Surplus / (deficit)	(1,054)
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**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG (COMPANY
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POBAL DORMANT ACCOUNTS DETAILED INCOME STATEMENT
(CONTINUED) YEAR ENDED 31ST DECEMBER
2017**

	2017
	€
Income	
Pobal Dormant Accounts (Received in advance 2016)	32,204
	<hr/> 32,204
Overheads	
Administrative expenses	
Wages and Salaries	23,128
Travel and Subsistence	1,636
Participants Course Expenses	900
Pobal DAF	1,944
	<hr/> (27,608)
Surplus / (deficit)	4,596
	<hr/> <hr/>