

# Diabetes

A stylized shamrock logo in dark blue and light blue, positioned to the left of the word 'Ireland'.

# Ireland

**ANNUAL REPORT**  
**2017**

# Foreword

This year, Diabetes Ireland celebrated its golden anniversary. From humble beginnings in 1967, in recent years the charity has expanded hugely. To mark the occasion, a history book charting the first 50 years of the charity was produced. The book is a testament to the work of many people who have given their time and energy to Diabetes Ireland and to the development of diabetes services in Ireland, from successfully campaigning for the introduction of free insulin and medications for all people with diabetes (via the Long Term Illness Scheme), to the removal of blanket private motor car insurance loadings to the changing landscape of diabetes treatment today. Through the book we were able to develop a timeline of successes and stories and it is a very enjoyable read. The book is available on our website [www.diabetes.ie](http://www.diabetes.ie).

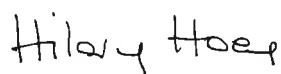
Overall, the year was very busy for the charity. From a service provision, demand on our services continued to increase drawing more on our limited staff and financial resources. The number of people attending our Care Centres increased, the number of enquiries online and offline and the demands for up to date information that goes with them has increased significantly. We continued to target high risk groups through our health promotion activities by increasing their knowledge and awareness of diabetes and encouraging them to make positive lifestyle changes.

However, financial support for services has not increased in line with demand and along with increasing governance legislation, a review of fundraising and staffing levels identified the need to expand our fundraising and administrative teams to meet these needs in 2018.

2017 saw the charity make a loss of €83,551. With costs increasing and Government grant support funding remaining static, we simply need to generate more funds in 2018 to ensure we can continue to maintain all our services which provide direct care, education and support to thousands of people with diabetes and their families each year.

While, we are committed to expanding our services, unfortunately this can only happen with the support of our community. In relation to the number of people with diabetes in Ireland, our membership base is relatively tiny. Through the work of the charity over 50 years, people with diabetes receive free care and medications for their condition plus many other benefits which would not have happened without the advocacy work undertaken by Diabetes Ireland.

While there are many ways to support Diabetes Ireland, we want you to become a member so we can mutually support each other. Our goal is to support, educate and motivate the diabetes community. The charity needs you to support it to do that. Saying that, we cannot express enough our appreciation of the ongoing support we receive from our current volunteers, fundraisers, healthcare professionals, members, employees, corporate supporters and the HSE for helping us help our community. We must all continue to work together for the Diabetes Community in Ireland so we can all live a long and healthy life.



**Professor Hilary Hoey**  
Chairperson



**Kieran O'Leary**  
CEO

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**Diabetes Ireland is fully compliant with the Charities Regulatory Authority. Diabetes Ireland is committed to achieving the standards contained within the Statement for Guiding Principles of Fundraising.**

# About Diabetes Ireland

Founded in 1967, Diabetes Ireland is the national charity dedicated to helping people with diabetes. It achieves this by providing support, education and motivation to all people affected by diabetes. The charity also raises public awareness of diabetes and its symptoms and funds research into finding a cure for diabetes.

Our Vision, Mission and Aims are:

## Our Vision

“To ensure everyone with diabetes has the support and confidence to live a long and healthy life”.

## Our Mission

“To provide a quality service in improving the lives of people affected by diabetes and working with others to prevent and cure diabetes”.

## Our Aims

- To provide support, education and motivation to people with diabetes, their families, and friends;
- To raise awareness of diabetes in the community and foster programs for early detection and prevention of diabetes;
- To support and encourage advances in diabetes care and research.

## Our Board

Every member of our board freely donates their time, their skills and their experience to help support the diabetes community through our work.

### Directors

|                         |                      |
|-------------------------|----------------------|
| Professor Gerald Tomkin | (Honorary President) |
| Professor Hilary Hoey   | (Chairperson)        |
| Mr Patrick Power        | (Hon. Treasurer)     |
| Mr Daniel McDaid        | (Honorary Secretary) |

### National Council Members

Mr Norman Dolan  
Mr Gerard Gallagher  
Mr Philip Kavanagh  
Mr Phil Miesle  
Mr Dan Murphy  
Mr John Verling

**CEO** Mr Kieran O’Leary

# Support and Education Services

With increasing prevalence of diabetes and pre-diabetes, Diabetes Ireland actively looks to improve access to peer support, education and information.

Diabetes Ireland supports people with diabetes through a wide range of services including:

- face-to-face contact
- literature provision
- helpline and website support

Inherent in any supportive interaction is promotion of health and for many people with diabetes, this means the provision of diabetes education.

## Some of our 2017 highlights were:

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| 341,770 visitors to <a href="http://www.diabetes.ie">www.diabetes.ie</a> . 3,977 people completed our Type 2 Diabetes Risk Assessment online with over 2,000 classified as either high or moderate risk. In conjunction with Trinity College, phase 2 of "Diabetes Smart", our online interactive educational programme, was launched. |
| On 31 December 2016, our Facebook events page had 10,420 followers and our twitter page had 3,911 followers.   |
| 2,760 people contacted our national diabetes helpline.   |
| More than 12,000 people attended our Diabetes Care Centres in Dublin and Cork in 2017 accessing a range of services.   |
| A new "Living Well with Type 1 Diabetes" booklet was produced and disseminated to diabetes clinics.  |
| Through our local volunteer branch network, a total of 2,350 people attended 20 public education meetings to share their experiences and hear from a range of diabetes healthcare professionals on all aspects of effectively living with diabetes on a daily basis.   |
| A total of 432 people with Type 2 diabetes attended 33 CODE education programmes nationwide.   |
| 91 teenagers attended the National Teen Activity Day and we delivered 39 Type 1 diabetes education/awareness presentations to teachers and pupils in schools nationwide.   |
| We delivered our carers education programme to 470 professional staff/carers working in elderly residential care facilities in 2017. The programme promotes the benefits of healthy food choices in modifying risk factors for people at risk of developing, and with, Type 2 diabetes.  |
| We held 131 health promotion/screening events in 2017. 8,943 people accessed these events of which 646 (7.2%) were referred to their GP for further screening for Type 2 diabetes.   |
| Through Diabetes Ireland Research Alliance, we are currently funding 3 high quality research projects.   |





Community Orientated Diabetes Education (CODE) is a structured diabetes programme for people with Type 2 diabetes delivered as three consecutive weekly sessions, a telephone contact at 10 weeks and a six monthly session. Developed by Diabetes Ireland and delivered throughout the country by appropriately trained professionals, CODE is supported by the HSE.

## 2017

33 CODE programmes were attended by 432 people living with Type 2 diabetes at various locations around the 26 counties. Locations were selected based on demand either through local networks or centrally through the launch on [www.diabetes.ie](http://www.diabetes.ie) of a self-refer portal. Since its launch in 2007, more than 5,500 people have completed the programme.

In people with Type 2 diabetes smoking continues to be a concern with 11% of 2017 CODE participants smoking with higher tendency to smoke among males and in the 50-59 age group.

There is an increased number of CODE participant's i.e 65% getting their diabetes care solely at primary care level with a corresponding reduction in shared care participants (25%).

CODE attendees demonstrated improved empowerment, better quality of life, improved diabetes knowledge, reduction in weight for some participants and an association of attendance to improved glycaemic markers and cholesterol levels.

The instigation of a reminder phone call from the educator did improve attendance at Week 26 as previously people were of the impression; there was no point in attending if they had not made positive progress in diabetes self-management. In addition, the time span to final review i.e. 18 weeks as opposed to 26 weeks was trialled with an indication that this improved final attendance rates.

Phase 2 of the Type 2 diabetes online interactive educational programme "**Diabetes Smart**" which is based on the principals of CODE was launched for use by GPs and people at risk and/or diagnosed with Type 2 diabetes. The programme is freely available on [www.diabetes.ie](http://www.diabetes.ie)

## Future Years

During 2018, we expect to deliver 30 CODE programmes to 400 people living with Type 2 diabetes with the aim of delivering a CODE programme to meet demand in all areas not well serviced with other structured education programmes

# Education & Support

People who attend our many events find them informative and helpful. There are an estimated 225,840 people with Type 1 or Type 2 diabetes in Ireland. Access to easy, clear and concise information is paramount to help people manage their condition on a daily basis. Our services are there for everyone with diabetes or prediabetes who require support at their time of need.

## 2017

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| Nationally, we held 20 public education meetings attended by 2,350 attendees covering a range of diabetes related topics. A number of these were roundtable workshops where attendees were able to ask direct questions to healthcare professionals.                           |
| Both our Diabetes Care Centres continued to provide eye, feet, dietetic and hearing test services. In 2017, over 12,000 people accessed our Centres.   |
| Our volunteer support groups continued to help local people with diabetes & their families.  |
| Four issues of our magazine "Diabetes Ireland" were issued quarterly to 6,000 families in 2017.  |
| Due to demand, we updated and reprinted our "Living Well with Type 2 Diabetes" booklet and also produced and disseminated a new "Living Well with Type 1 Diabetes" booklet. Both booklets are available on <a href="http://www.diabetes.ie">www.diabetes.ie</a> as downloads.  |
| The Gestational Diabetes booklet was updated, reprinted and disseminated to regional maternity hospitals.  |
| Phase 2 of the online educational programme Diabetes Smart on <a href="http://www.diabetes.ie">www.diabetes.ie</a> was launched  |
| 2,760 people contacted our Diabetes Helpline in 2017. 85% of callers sought general information on diabetes, 2% sought specific information on diet and the remaining 13% sought information on upcoming events, insurance and other issues.                                   |
| Over 290 healthcare professionals attended our 2 study days and 4 issues of Diabetes & Cardiology Professional were issued to 5,000 healthcare professionals in 2017.  |
| We delivered 23 carers education programme to 470 professional carers/staff working in elderly residential care facilities. The programme promotes the benefits of healthy food choices in modifying risk factors for people at risk of developing, and with, Type 2 diabetes. |

## Future Years

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| A Diabetes Health Awareness Exhibition will be held in Cork to celebrate World Diabetes Day 2018. |
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| We will also work with stakeholders to tackle the epidemic of obesity and pre-diabetes. |
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| We will continue our advocacy and deliver our services as effectively as we can within our available resources. |
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# Children and Family Events

There are an estimated 3,000 children and adolescents with Type 1 diabetes in Ireland. Despite recent investment in paediatric diabetes manpower, current diabetes paediatric services continue to be under resourced, unstructured and uncoordinated with the standard of care a child with Type 1 diabetes receives depending on the geographic location of the family and the tenacity of his/her parents in trying to obtain the best medical care for their child.

## 2017

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| Our Sweetpea Children's Club held its family weekend, summer picnic and Christmas party with many new families attending these events.  |
| The Donegal Support Group held its annual family support weekend event.   |
| A family support weekend was held in Avon Ri, Blessington, Co. Wicklow attended by 28 families providing an opportunity to access peer support.                                   |
| Our Parent Support Groups continued to provide vital local support to families.   |
| National Teen Activity Day saw 91 teenagers from 10-16 years at our various outdoor activity centres on 14th July.  |
| In conjunction with Cork University Hospital diabetes paediatric team, we held an education day for 120 teachers on managing diabetes in children with Type 1 diabetes in school. |
| The Cork Time to Talk Teen Support Group continued to meet regularly in 2017.   |
| We delivered 39 Type 1 Diabetes education/awareness presentations to teachers and pupils in schools nationwide during 2017.   |

## Future Years

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| Lack of consistency of services and access to appropriate care including structured education for families must be improved. |
| Host a weekend Type 1 Diabetes Children's Camp in 2018.  |
| Organise the Diabetes Junior Cup event in 2018.  |
| Continue to host our annual children and family events in 2018.  |

# Diabetes Awareness in the Community

The prevalence of Type 2 diabetes in Ireland is increasing rapidly due to our sedentary lifestyles. Having a healthy lifestyle, being active and maintaining a healthy weight can help reduce one's risk of developing Type 2 diabetes. Increased awareness of Type 2 diabetes, its symptoms and risk factors and early detection for those at high risk are vital to supporting people into taking the first steps to improving their health and avoiding the onset of Type 2 diabetes.

## 2017

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| During 2017, 3,357 people accessed our "Sugar Smart" microsite which offers simple tips in reducing over consumption of free sugars in a variety of daily lifestyle settings. Additional sections we added to the site during the year.  |
| During 2017, 5,774 people accessed the online Type 2 Diabetes Risk Assessment test on <a href="http://www.diabetes.ie">www.diabetes.ie</a> with 3,977 completing it. Based on being low, moderate or at high risk of having undiagnosed Type 2 diabetes, they were signposted to take appropriate action. Over 2,000 were classified as either at high or moderate risk of developing Type 2 diabetes. |
| 8,943 people accessed our health promotion and screening services of which 646 (7.2%) were referred to their GP for further screening for Type 2 diabetes.   |
| We held 131 health promotion/screening events in 2017. 26 of these were held in workplace settings with the remainder held in community and public settings such as shopping centres, pharmacies, local festivals etc.   |
| We also completed 36 radio interviews and 2 TV appearances reaching over 3m listeners/viewers nationwide. All interviews were broadly concerning living with, and understanding, diabetes as a serious health issue.   |
| Our Health Promotion team were also involved in RTE's Celebrity Operation Transformation programme and dealt with 45 media requests for interviews or information on diabetes in the duration of the series.   |
| In partnership with Mens Shed Ireland and Medtronic, we ran a Type 2 Diabetes prevention and healthy lifestyle programme across all Men's sheds in Westmeath. The programme focused on encouraging members of the sheds to make small everyday changes in relation to diet and physical activity.  |
| In partnership with Novo Nordisk, we ran a social media campaign "Talk Hypos" to generate discussion and understanding in managing hypoglycaemia among our diabetes community.   |

## Future Years

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| Further health promotion/screening events will be undertaken in 2018.   |
| The Men's Sheds programme will continue in Offaly during 2018.  |
| In conjunction with Novo Nordisk, an awareness campaign on "Diabetes & Cardiovascular Disease" will be undertaken in 2018/19. |

# Partnering for Direct Patient Care & Support

Cognisant of the current economic environment and the under resourcing of diabetes services nationwide, Diabetes Ireland has partnered with the HSE and other stakeholders to provide access to vital services for people with diabetes through the employment of healthcare professionals in various parts of the country.

## 2017

We have 7 Senior Podiatrists and 3 Basic Grade Podiatrists providing vital high risk foot care services in Cork, Kerry, Waterford, Wexford, Carlow/Kilkenny, Meath, Louth, Cavan and Monaghan.

In 2017, the High Risk Footcare service provided 17,400 appointments catering for 7,695 patients.

Diabetes Ireland also continued to support Gestational Diabetes services in Cork University and Maternity Hospital and Kerry General Hospital through the employment of a diabetes nurse specialist and a dietitian. In these hospitals, a total of 750 women were diagnosed with gestational diabetes in 2017, all of whom were monitored and treated for the duration of their pregnancies.

Diabetes Ireland employs 2 Diabetes Nurse Specialists and 2 Senior Dietitians to deliver its CODE programme and health promotion initiatives nationwide.

In our Diabetes Care Centres, based in Dublin and Cork, 1 Senior Podiatrist and 2 Basic Grade Podiatrists deliver our footcare service. One to one counselling and dietetic services are also provided. There is also access to the National Diabetes Retinopathy programme for people with diabetes living in the Northside of Dublin and Cork.

With other stakeholders, we continued to assist in the delivery of the 1 year Health Promotion Cardiovascular & Diabetes National Certificate Programme in University College Galway.

## Future Years

We plan to employ a further podiatrist in our Cork Diabetes Care Centre in 2018.

Increase patient attendance for our Care Centre services.

Secure the funding to maintain these direct patient services and to open further Diabetes Ireland Care Centres.

# Diabetes Advocacy

Diabetes Ireland leads the way in advocating for more resources for diabetes services nationally. In 2016, the focus was to see to ensure publication of guidelines on diabetes management so that gaps in service provision could be identified as a grounds for advocating for better services. In December 2015, Diabetes Ireland welcomed the publication of the Model of Care for children and young people with Type 1 diabetes which was a blueprint for quality diabetes care regardless of location.

## 2017

Diabetes Ireland worked with the HSE Paediatric Diabetes Working Group in the development of National Standards for Paediatric Care by getting service user feedback through focus groups. In conjunction with the Donegal branch of Diabetes Ireland, there was a series of meetings with public representatives, Minister Harris and Saolta higher management to address diabetes care service delivery in Letterkenny Hospital with some small success in the appointment of a dedicated Advanced Nurse Practitioner post to paediatric diabetes care there.

In conjunction with the HSE Paediatric Diabetes Working Group, work continued on developing a best practice framework for meeting the care needs of primary school children with Type 1 diabetes during school hours. A submission was made to the Department of Education for inclusion in their review of Special Education and an advocate took part in the stakeholder meeting.

On behalf of two clients, Diabetes Ireland approached the Chief Medical Officer of the Garda health and wellbeing division to determine if their delay in getting a result for their medical was diabetes related. As a result it was established that diabetes was not a cause of delay or failure and the Garda Síochána had an Irish trained Garda with pre-enrolment Type 1 diabetes.

2017 saw the launch of Ambulatory Glucose monitoring (Freestyle Libre) in other countries but not Ireland. Diabetes Ireland was active in promoting its launch in Ireland but more importantly to have it available on the Long Term Illness Scheme for all those who would benefit.

## Future Years

We will advocate for publication and implementation of the Type 1 guidelines, the Type 2 guidelines and a revised Model of Care for the diabetic foot.

We will advocate for improved services and appointment of a Consultant Paediatric Endocrinologist posts for the Saolta region and other posts nationwide.

Advocate for the availability of LIBRE and its inclusion in the Long-term illness scheme

Seek to complete and implement the best practice framework for meeting the care needs of primary school children with Type 1 diabetes during school hours



# Diabetes Research

Diabetes Ireland Research Alliance was set up in 2008 as a subsidiary of Diabetes Ireland, the national charity supporting people with diabetes in Ireland. Diabetes Ireland Research Alliance has the specific aim of promoting, supporting and funding research related to the causes, prevention and cure of diabetes

## Its objectives are:

- To conduct, promote, support and fund research related to the causes, prevention and cure of diabetes, and into improvements in the management of the condition and its complications; and to publish and disseminate the useful results of any such research.
- To prioritise and progressively increase funding for research in Ireland.
- To advance the understanding of diabetes through research.

## JDRF Partnership

Internationally, Diabetes Ireland Research Alliance partners with Juvenile Diabetes Research Foundation (JDRF), the leading charitable organisation in funding research into finding a cure for Type 1 diabetes, to help garner support from the diabetes community for its ongoing diabetes research work. Diabetes Ireland Research Alliance and JDRF aim to:

- Encourage high-quality type 1 diabetes research in Ireland
- Promote Ireland as a JDRF base for international lead research into finding a cure.
- Raise the profile of both organisations in the Republic of Ireland
- Build a sustainable relationship with Irish-based scientists and researchers
- Raise funds for type 1 diabetes research in Ireland and the UK.

During 2017 Diabetes Ireland Research Alliance supported the JDRF funded project “**Nano Versus Micro Encapsulation for Islet Transplantation**” which is a potential new way to give people new insulin producing beta cells, to replace the ones that have been destroyed by the immune system.

From an Irish Research perspective, in conjunction with the Health Research Board, Diabetes Ireland Research Alliance continued to fund a diabetes project led by Professor Tim O’Brien in Galway University Hospital called “**Identifying the Aetiology of Diabetic Progenitor Cell Dysfunction In Osteoporosis**” being undertaken by Professor Tim O’Brien in Galway University Hospital. Individuals with Type 1 Diabetes have a particularly high risk of osteoporosis. Osteoporosis is a condition when the bones do not retain the minerals they need for strength, making them more likely to fracture. These injuries are difficult to heal, resulting in long term disability and impacting daily activities such as walking or working. Scientists are not entirely sure what the link is between Type 1 Diabetes and osteoporosis.

In this project, the aim is to understand the molecular differences between the healthy and diabetes bone marrow cells responsible for maintaining bone health. If we know how the healthy cells support bone quality and figure out where the diabetes cells are deficient, then this information can be used to replace molecules missing in the diabetes cells making them more similar to healthy cells. The diabetes cells may then be able to maintain bone health as they would in a non-diabetes person. The long-term goal is to use this knowledge to enhance bone quality for diabetes patients, but this



approach might also help diabetes patients experiencing kidney disease, nerve damage, heart disease and vision loss. The cost of this 2 year project is €224,000.

In conjunction with the Irish Cancer society, Irish Heart Foundation, The Alzheimer Society of Ireland and the Health Research Board, Diabetes Ireland Research Alliance is also funding a study undertaken by Dr David Hevey in Trinity College which focuses on working with adolescents in low socio-economic areas to promote healthy behaviours through making changes to develop positive habits in relation to smoking cessation, alcohol consumption and physical activity that will reduce the risk of developing chronic illness in later life. The 2 year project began in 2017 at a cost of €180,000.

Diabetes Ireland Research Alliance plans to issue a call for a 2018 research project in conjunction with the Health Research Board.

# Structure, Governance and Management

The governing body of the charity is the Board of Directors which can consist of at least 3 and not more than 7 individuals. In 2017, the Board of Directors consisted of 4 members. The Board was supported by a National Council, which acts as an advisory body in dealing effectively with the business of the charity.

The National Council consists of two members from each province which meets at least 3 times a year. The Board and committees all include a mix of individuals with Type 1 or Type 2 diabetes, healthcare professionals and a mix of gender, skills, geography and experience.

Other committees in place are:

- A Management, Finance and Audit Committee which assists in the development of policy, maintains financial accountability to meet the costs of the organisation's activity programme and assists the CEO in the day to day management of the organisation.

The Board delegates day-to-day management of the charity to the Chief Executive who is supported by the Management, Finance and Audit Committee which met 7 times in 2017. The Chief Executive also attends Board of Directors and National Council meetings.

- Quality & Safety Committee to develop, deliver, implement and evaluate a comprehensive quality and safety programme for Diabetes Ireland HSE supported services and care centres.
- Branch Committees which co-ordinate activities at local level and provide a support network for people of all ages with diabetes and their families.

All Directors, National Council and other committee members give their time freely and receive no benefits from the charity other than travel expenses.

At its Annual General Meeting in November 2017, members voted to expand the number of directors from 7 to 10 individuals to enable the charity to have a more diverse board of directors with specific capabilities and professional expertise to deal more effectively with the business of the charity. Members also voted to disband the National Council.

# Finance & Fundraising

Diabetes Ireland is financed by a mix of statutory, corporate and voluntary donations. In the 12 month period to 30 June 2017, the organisation made a loss of €83,531.

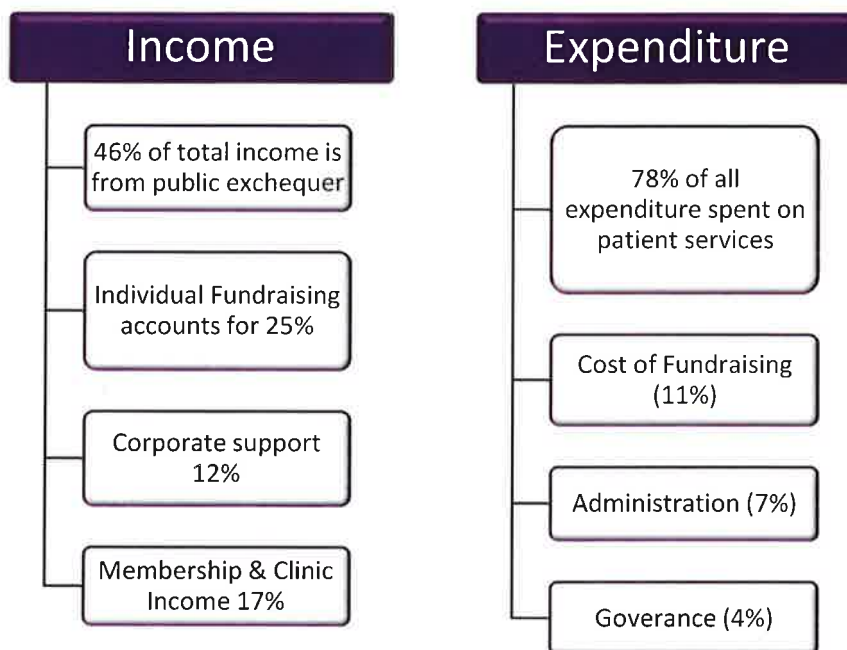
The latest available annual audited accounts to 30 June 2017 (on pages 16 – 38) show income of €2,196,420 for the 12 month period and expenditure for the same period of €2,279,972 giving an operating loss of €83,551 for the period. When bank interest was added, the overall loss reduced to €83,531. The balance sheet shows a reserve of €517,065 at 30 June 2017.

Statutory funding from the Health Service Executive accounted for 46% of total income. This funding enabled the charity to directly employ 21 healthcare professionals (podiatrists, nurses and dietitians) to deliver services to the diabetes community nationwide while the balance was raised through a range of fundraising initiatives and corporate support.

The remaining 54% of income was generated via corporate and community fundraising, membership, personal donations and services income. The charity was also a beneficiary of legacy bequest totalling €12,000.

Diabetes Ireland is very much appreciative of everyone who raised vital funds to help us maintain our services during the year.

In 2018, Diabetes Ireland will continue to strive to maintain its services to meet the needs of the diabetes community in Ireland. The Board has taken steps to deliver a break even budget in 2018.



# Statement of Accounts 2017

**Diabetes Federation of Ireland**

**(A Company Limited by Guarantee and not having a Share Capital)**

**Director's Report for the year ended 30 June 2017**

The directors present their report and the audited financial statements for the year ended 30 June 2017.

**Directors:**

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

Patrick Power

Gerald Tomkin

Hilary Hoey

Daniel McDaid

The Company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Acts 2014 and although not obliged to comply with the Statement of Recommended Practice (SORP) as issued by the Charity Commissioners for England and Wales (Revised in 2015) the organisation has implemented its recommendations where relevant in these accounts. The main activities of the organisation are charitable.

**Structure, governance and management**

***Governing Document***

The organisation is a charitable company limited by guarantee, incorporated on 29 November 1968. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €12.70.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

## **The Governance Code**

Diabetes Federation of Ireland has a responsibility to provide and follow a code of good practice when it comes to how our organisation is run. In 2016, Diabetes Federation of Ireland obtained full compliance with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland. The Governance Code is based on five main principles and Diabetes Federation of Ireland is committed to adhering to these principles.

The company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6906.

### ***Directors and responsibilities***

The directors of the company are also charity trustees for the purposes of charity law.

The board is committed to achieving high standards of governance. Board members do not receive any remuneration in respect of their services to the charity. Expenses are reimbursed where claimed. There have been no contracts or arrangements entered into during the financial year in which a Board member was materially interested or which were significant in relation to the charity's activities.

The present membership of the board is listed on page 16.

### ***Board Members Induction Training***

Most board members are already familiar with the practical work of the charity having been involved with the charity for a number of years. Additionally, new members are encouraged to familiarise themselves with the charity and the context within which it operates.

- The obligations of Board Members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

### ***Risk management/Principal risks and uncertainties***

The Directors have identified that the key risks and uncertainties the charity faces relate to the risk of a decrease in the level of fundraising and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The charity mitigates these risk factors as follows: (i) the charity continually monitors the level of activity, prepares and monitors its budgets targets and projections (ii) the charity closely monitors emerging changes to regulations and legislations on an ongoing basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients.



### ***Organisational Structure***

Diabetes Federation of Ireland has a Board of Directors who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Board has four members from a variety of professional backgrounds relevant to the work of the charity. The board is supported by a National Council which acts as an advisory board in dealing effectively with the business of the charity.

### ***Related Parties/Wider Network***

Diabetes Ireland Research Alliance is a subsidiary charity of Diabetes Federation of Ireland. The Diabetes Research Alliance has the specific aim of promoting, supporting and funding research related to causes, prevention and cure of diabetes.

### **Mission Statement**

Since 1967, Diabetes Federation of Ireland has been the national charity dedicated to helping people with diabetes. We achieve this by providing support, education and motivation to everyone affected by diabetes. Diabetes Ireland also raises public awareness of diabetes and its symptoms and funds research into finding a cure for diabetes.

### **Objectives and activities**

To provide an organisation for the benefit and service of people with diabetes and others interested in diabetes and associated diseases and to promote the study of the causes and treatment thereof and diffusion of information concerning the same.

#### **Our Services:**

- Patient support via our telephone lo-call helpline (1850 909 909) and local volunteer groups.
- Access to a wide range of diabetes information leaflets and our quarterly magazine "Diabetes Ireland", online support and information via our website and social media.
- Support for children with diabetes and their parents through our Sweetpea Kidz Club; adolescent adventure activities and parent support groups.
- Access to direct professional healthcare podiatry, dietetic, counselling, and hearing test services at our Diabetes Care Centre.
- Access to community based health education through conferences and our community based structured education programmes.
- Educating the wider community about Type 1 and Type 2 symptoms and risk factors.
- Providing diabetes health promotion initiatives in schools, workplaces and other community settings; Type 2 diabetes screening.
- Financial services: negotiated motor, dental and health insurance rates.
- Advocacy and liaison with: clinics, services, the HSE and the Department of Health and Children.
- Anti-discrimination activity.
- Professional support via major annual multi-disciplinary conferences, quarterly magazine "Diabetes & Cardiology Professional".
- Funding Irish and international research via our subsidiary charity "Diabetes Ireland Research Alliance".

## **Achievements and Performance**

Diabetes Ireland maintained its range of patient services in the period. Clients continue to avail of the services provided in the two Diabetes Care Centres, based in Dublin and Cork. The Cork Diabetes Care Centre expanded its services to provide dietetic and hearing test services in the period.

With a growing demand from our community for evidence based quality information to help them better manage their diabetes and/or pre-diabetes, in conjunction with Trinity College Dublin, the charity launched, a 55 minute online series of videos, quizzes and visual tools that people can watch and participate in, from the comfort of their own homes. Diabetes SMART is divided into five modules that explains Diabetes, Healthy Eating, Exercise, Diabetes Medications and Complications.

A one stop patient information leaflet "Living Well with Type 2 Diabetes" was also developed and placed in GP Practices and other public health centres nationwide.

The charity continued to target high risk groups through its health promotion activities by increasing their knowledge and awareness of diabetes and encouraging them to make positive lifestyle changes. A new schools awareness programme was launched in the period.

To celebrate its 50<sup>th</sup> anniversary, the charity also launched a book charting its many successes over 50 years and its impact on the quality of life of people with diabetes and their families. The book is testament to the work of many people who have given their time to Diabetes Federation of Ireland and to the development of diabetes services in Ireland, from successfully campaigning for the introduction of free insulin and medications for all people with diabetes (via Long-Term Illness Scheme), to the removal of blanket private motor car insurance loadings to the changing landscapes of diabetes treatment today.

## **Financial Review**

### ***Principal Funding Sources***

The principal funding source of the charity is currently through a variety of sources:

- Memberships
- Statutory funding
- Fundraising
- Services and clinic income
- Merchandise income
- 

### **Statement of Guiding Principles for Fundraising**

Diabetes Ireland is committed to complying with the Statement of Guiding Principles for Fundraising. The Statement of Guiding Principles for Fundraising is a guide to best practice developed by a steering group set up in response to the Charities Act 2009.

### ***Investment Policy***

It is the policy of the charity that funds not immediately required for operational purposes are invested in interest bearing deposit accounts in major financial institutions in Ireland that are subject to the statutory regulatory regime.

### **Reserves Policy**

Unrestricted funds represent amounts which are expendable at the discretion of the directors and committee in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Restricted funds represent grant income and donations received which are subject to specific conditions imposed by the donors or grant making institutions. They are not available for the general purpose of the charity.

### **Plans for Future Periods/Future Developments**

Cognisant of increasing responsibilities of the charity in relation to governance and other legislation, the current directors are planning to increase the number of directors and the board to ensure it has the specific capabilities to effectively discharge its responsibilities on behalf of the charity's members.

The directors also initiated a strategic review of its fundraising activities to ensure the charity can raise the necessary funds to maintain its services in 2018 and beyond. Funding high quality research will also continue to be a focus of Diabetes Ireland.

### **Funds held as Custodian Trustee on behalf of others**

The charity or its trustees do not hold any funds or other assets by way of a custodian arrangement.

### **Books of Accounts**

The measures taken by the directors to ensure compliance with the requirements of Section 281 of the Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

This report was approved by the Board on 12 Nov 2017 and signed on its behalf by

**Director**



**Director**



## **Director's responsibilities statement**

*(A Company Limited by Guarantee and not having a Share Capital)*

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, 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 the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

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

## **Independent Auditors' Report to the Members of Diabetes Ireland**

*(A Company Limited by Guarantee and not having a Share Capital)*

We have audited the financial statements of Diabetes Federation of Ireland for the year ended 30 June 2017 which comprise the Profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the 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.

This 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 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Director's 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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

As a small entity under the provision of the APB in relation to Ethical Standards we engage our auditor to assist with the preparation of the financial statements.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.



**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2017 and of its profit for the year ended: and
- have been properly prepared in accordance with relevant reporting framework and, in particular the requirements of the Companies Act 2014.

**Matters on which we are required to report by the Companies Act 2014**

- 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.
- The financial statements are in agreement with accounting reports.
- In our opinion the information given in the director's report is consistent with the financial statements.

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

We have nothing to report in respect of the provisions in the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.

**Thomas E.McCloskey**

**For and behalf of:**

**McCloskey & Co**

**Chartered Accountants & Registered Auditor**

**Apex Business Centre**

**Blackthorn Road**

**Sandyford**

**Dublin 18**

# Financial Statements 2017

## Statement of financial activities (including income and expenditure)

Year ended 30<sup>th</sup> June 2017

|  | Unrestricted<br>Funds<br>€ | Restricted<br>Funds<br>€ | Total<br>2017<br>€      | Total<br>2016<br>€      |
|--|----------------------------|--------------------------|-------------------------|-------------------------|
| <b><u>Incoming Resources</u></b>                           |                            |                          |                         |                         |
| <b><i>Incoming resources from generated funds</i></b>      |                            |                          |                         |                         |
| <b>Voluntary Income:</b>                                   |                            |                          |                         |                         |
| Donations and grants                                       | 195,897                    | -                        | 195,897                 | 177,516                 |
| Sponsorship  | 270,777                    | -                        | 270,777                 | 173,241                 |
| <b><i>Activities for generating funds</i></b>              |                            |                          |                         |                         |
| Merchandising Income                                       | 88,432                     | -                        | 88,432                  | 64,100                  |
| Investment Income  | 21                         | -                        | 21                      | 62                      |
| <b><i>Incoming resources for charitable activities</i></b> |                            |                          |                         |                         |
| Grants   | -                          | 1,031,691                | 1,031,691               | 992,869                 |
| Gifts/Donations & Bequests                                 | 12,000                     | -                        | 12,000                  | 137,529                 |
| Fundraising  | 401,345                    | -                        | 401,345                 | 373,613                 |
| Services/Support   | 191,608                    | -                        | 191,608                 | 105,205                 |
| <b>Other Income</b>  | <u>4,670</u>               | <u>-</u>                 | <u>4,670</u>            | <u>2,670</u>            |
| <b>Total Incoming Resources</b>                            | <b>1,164,750</b>           | <b>1,031,691</b>         | <b>2,196,441</b>        | <b>2,024,135</b>        |
| <b><u>Resources Expended</u></b>                           |                            |                          |                         |                         |
| <b><i>Direct Charitable expenditure</i></b>                |                            |                          |                         |                         |
| Programme costs (including support costs)                  | 1,115,628                  | 1,031,691                | 2,147,319               | 1,916,971               |
| <b><i>Cost of generating funds</i></b>                     |                            |                          |                         |                         |
| Fundraising Costs  | -                          | -                        | -                       | -                       |
| Merchandising Costs  | 43,565                     | -                        | 43,565                  | 32,994                  |
| Governance Costs   | 89,088                     | -                        | 89,088                  | 81,248                  |
| <b>Total Resources Expended</b>                            | <u><b>1,248,281</b></u>    | <u><b>1,031,691</b></u>  | <u><b>2,279,972</b></u> | <u><b>2,031,213</b></u> |

|  |                       |          |                       |                       |
|--|-----------------------|----------|-----------------------|-----------------------|
| <b>Net incoming/outgoing resources before transfers</b>              | <b>(83,531)</b>       | <b>-</b> | <b>(83,531)</b>       | <b>(7,078)</b>        |
| <b>Transfers between funds</b>                                       | <b>-</b>              | <b>-</b> | <b>-</b>              | <b>-</b>              |
| <b>Net income resources before other recognised gains and losses</b> | <b>(83,531)</b>       |          | <b>(83,531)</b>       | <b>(7,078)</b>        |
| Other recognised gains/losses  | -                     | -        | -                     | -                     |
| Gains on revaluation of fixed assets for Charity's own use           | -                     | -        | -                     | -                     |
| Gains/losses on investment assets                                    | -                     | -        | -                     | -                     |
| Actuarial gains/losses on defined benefit pension schemes            | -                     | -        | -                     | -                     |
| <b>Net movement in funds</b>   | <b>(83,531)</b>       | <b>-</b> | <b>(83,531)</b>       | <b>(7,078)</b>        |
| <b>Reconciliation of Funds</b>                                       |                       |          |                       |                       |
| <b>Total funds brought forward</b>                                   | <b><u>600,596</u></b> | <b>-</b> | <b><u>600,596</u></b> | <b><u>607,674</u></b> |
| <b>Total funds carried forward</b>                                   | <b><u>517,065</u></b> | <b>-</b> | <b><u>517,065</u></b> | <b><u>600,596</u></b> |

**Diabetes Federation of Ireland**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Balance sheet (continued)**

**As at 30 June 2017**

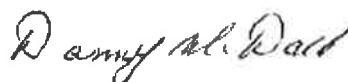
|  | <b>Note</b> | <b>2017</b>      |                | <b>2016</b>      |                  |
|--|-------------|------------------|----------------|------------------|------------------|
|  |             | €                | €              | €                | €                |
| <b>Fixed assets</b>  |             |                  |                |                  |                  |
| Tangible assets  | <b>11</b>   | 607,378          |                | 621,617          |                  |
| Financial assets   | <b>12</b>   | <u>1,213</u>     |                | <u>1,213</u>     |                  |
|  |             |                  | 608,591        |                  | 622,830          |
| <b>Current assets</b>  |             |                  |                |                  |                  |
| Stocks   | <b>13</b>   | 10,000           |                |                  |                  |
| Debtors  | <b>14</b>   | 51,834           |                | 70,078           |                  |
| Cash at bank and in hand                                       |             | <u>478,512</u>   |                | <u>690,309</u>   |                  |
|  |             | 540,346          |                | 760,387          |                  |
| <b>Creditors: amounts falling due within one year</b>          | <b>16</b>   | <u>(448,270)</u> |                | <u>(584,446)</u> |                  |
| <b>Net current assets</b>                                      |             |                  | <u>92,076</u>  |                  | <u>175,941</u>   |
|  |             |                  | 700,667        |                  | 798,771          |
| <b>Creditors: amounts falling due after more than one year</b> | <b>17</b>   |                  | <u>183,602</u> |                  | <u>(198,174)</u> |
| <b>Net assets</b>  |             |                  | <u>517,065</u> |                  | <u>600,597</u>   |
| <b>Capital and reserves</b>                                    |             |                  |                |                  |                  |
| Profit and loss account  |             |                  | <u>517,065</u> |                  | <u>600,597</u>   |
| <b>Members funds</b>   |             |                  | <u>517,065</u> |                  | <u>600,597</u>   |

The financial statements were approved by the Board on the 12/11/2017

And signed on its behalf by: Pat Power and Danny McDaid



**Director**



**Director**

**Diabetes Federation of Ireland**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Statement of changes in equity (continued)**  
**Financial year ended 30 June 2017**

|  | <b>Profit<br/>and<br/>loss<br/>Account<br/>€</b> | <b>Total<br/><br/>€</b> |
|--|--|-------------------------|
| At 1 July 2015   | 607,674  | 607,674                 |
| Loss for financial year                                  | <u>(7,077)</u>                                   | <u>(7,077)</u>          |
| <b>Total comprehensive income for the financial year</b> | <u>(7,077)</u>                                   | <u>(7,077)</u>          |
| <b>At 30 Jun 2016 and 1 July 2016</b>                    | 600,596  | 600,596                 |
| Loss for the financial year                              | <u>(83,531)</u>                                  | <u>(83,531)</u>         |
| <b>Total comprehensive income for the financial year</b> | <u>(83,531)</u>                                  | <u>(83,531)</u>         |
| <b>At 30 June 2017</b>                                   | <u><b>517,065</b></u>                            | <u><b>517,065</b></u>   |



**Diabetes Federation of Ireland**  
**Statement of cash flows**  
**Financial year ended 30 June 2017**

|   | 2017              | 2016             |
|---|-------------------|------------------|
| Note  | €                 | €                |
| <b>Cash flows for operative activities</b>                              |                   |                  |
| Loss for the financial year   | (83,531)          | (7,077)          |
| <i>Adjustments for:</i>   |                   |                  |
| Deprecation of tangible assets  | 25,825            | 24,380           |
| Other interest receivable and similar income                            | (21)              | (62)             |
| Interest payable and similar charges                                    | 9,857             | 10,536           |
| Accrued expenses/(income)   | -                 | 615              |
| <i>Changes in:</i>  |                   |                  |
| Stocks  | (10,000)          | -                |
| Trade and other debtors   | 18,244            | 2,393            |
| Trade and other creditors   | <u>(108,900)</u>  | <u>120,849</u>   |
| Cash generated from operations  | (148,526)         | 151,634          |
| Interest paid   | (9,857)           | (10,536)         |
| Interest Received   | 21                | 62               |
| Net cash (used in)/from operative activities                            | <u>(158,362)</u>  | <u>141,160</u>   |
| <b>Cash flows from investing activities</b>                             |                   |                  |
| Purchase of tangible assets   | <u>(11,586)</u>   | <u>(159,639)</u> |
| Net cash used in investing activities                                   | <u>(11,586)</u>   | <u>(159,639)</u> |
| <b>Cash flows from financing activities</b>                             |                   |                  |
| Proceeds from borrowings  | <u>(14,572)</u>   | <u>(13,893)</u>  |
| Net cash used in financing activities                                   | <u>(14,572)</u>   | <u>(13,839)</u>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b>             | (184,520)         | (32,373)         |
| <b>Cash and cash equivalents at the beginning of the financial year</b> | 15 663,033        | 695,405          |
| <b>Cash and cash equivalents at the end of the financial year</b>       | 15 <u>478,513</u> | <u>663,033</u>   |

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**1. General Information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 19 Northwood House, Northwood Business Campus, Santry, Dublin D09 DH30.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. 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 are prepared in Euro, which is the functional currency of the entity.

**Turnover**

Grants from Public Sector Bodies/Government Agencies and other sundry sources are credited to the statement of financial activities upon the recognition of the associated expense for which the grant was originally received.

At the completion of the entire grant period a full report describing the outcome of the research is completed and submitted to the grant provider in compliance with the grant conditions where applicable.

Revenue from the sale of goods is recognised when significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income consists of donations and other funds generated by voluntary activities. These are included in the financial statements when received at head office. Incoming resources have been included in the financial statements only when realised.

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**Funds**

***Unrestricted funds***

General funds represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

***Restricted Funds***

Restricted Funds, represent grants, donations and income received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

***Designated Funds***

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

***Endowment Funds***

Endowment Funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

***Expenditure***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

***Taxation***

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6906. Irrecoverable value added tax is expended as incurred.

***Operating Leases***

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

***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.

***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:

Land and buildings - 2% Straight Line

Fixtures, fittings and equipment – 15% Straight Line

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

***Financial assets***

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss

***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.

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition

***Financial instruments***

A financial asset or 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.

***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.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €12.70.

**5. Turnover arises from:**

|  | <b>2017</b>      | <b>2016</b>      |
|--|------------------|------------------|
|  | <b>€</b>         | <b>€</b>         |
| Donations and other fundraising activities | 1,211,733        | 1,031,204        |
| Grants received                            | 984,687          | 993,869          |
|  | <u>2,196,420</u> | <u>2,025,073</u> |

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**6. Operating profit**

Operating (loss)/profit is stated after charging/(crediting):

|  | <b>2017</b>         | <b>2016</b>         |
|--|---------------------|---------------------|
|  | <b>€</b>            | <b>€</b>            |
| Depreciation of tangible assets                        | <b>25,825</b>       | <b>24,380</b>       |
| Cost of stocks recognised as an expense                | <b>(10,000)</b>     | <b>-</b>            |
| Impairment of trade debtors                            | <b>1,276</b>        | <b>32</b>           |
| Operating lease rentals                                | <b>14,390</b>       | <b>-</b>            |
| Fees payable for the audit of the financial statements | <b><u>4,920</u></b> | <b><u>4,920</u></b> |

**7. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

|                      | <b>2017</b>      | <b>2016</b>      |
|----------------------|------------------|------------------|
|                      | <b>Number</b>    | <b>Number</b>    |
| Professional staff   | 26               | 21               |
| Administrative staff | 12               | 12               |
|                      | <b><u>38</u></b> | <b><u>33</u></b> |

The aggregate payroll costs incurred during the financial year were:

|                                | <b>2017</b>             | <b>2016</b>             |
|--------------------------------|-------------------------|-------------------------|
|                                | <b>€</b>                | <b>€</b>                |
| Wages and salaries             | 1,311,058               | 1,210,328               |
| Social insurance costs         | 138,280                 | 127,405                 |
| Other retirement benefit costs | 15,889                  | 16,310                  |
|                                | <b><u>1,465,227</u></b> | <b><u>1,354,043</u></b> |

**8. Other interest receivable and similar income**

|               | <b>2017</b>      | <b>2016</b>      |
|---------------|------------------|------------------|
|               | <b>€</b>         | <b>€</b>         |
| Bank deposits | <b><u>21</u></b> | <b><u>62</u></b> |

**Diabetes Federation of Ireland**  
**(A company Limited by Guarantee and not having Share Capital)**

**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**9. Interest payable and similar charges**

|  | <b>2017</b>  | <b>2016</b>   |
|--|--------------|---------------|
|  | <b>€</b>     | <b>€</b>      |
| Bank loans and overdrafts from credit institutions | <u>9,857</u> | <u>10,536</u> |

**10. Appropriation of profit and loss account**

|                                    | <b>2017</b>     | <b>2016</b>    |
|------------------------------------|-----------------|----------------|
|                                    | <b>€</b>        | <b>€</b>       |
| At the start of the financial year | 600,596         | 607,674        |
| Loss for the financial year        | <u>(83,531)</u> | <u>(7,077)</u> |
| At the end of the financial year   | <u>517,065</u>  | <u>600,597</u> |

**10. Tangible assets**

|                               | <b>Freehold<br/>property</b> | <b>Fixtures,<br/>fittings<br/>and<br/>equipment</b> | <b>Total</b>   |
|-------------------------------|------------------------------|---|----------------|
|                               | <b>€</b>                     | <b>€</b>  | <b>€</b>       |
| <b>Cost</b>                   |                              |   |                |
| At 1 July 2016                | 592,059                      | 187,799   | 779,858        |
| Additions                     | <u>-</u>                     | <u>11,586</u>                                       | <u>11,586</u>  |
| <b>At 30 June 2017</b>        | <u>592,059</u>               | <u>199,385</u>                                      | <u>791,444</u> |
| <b>Depreciation</b>           |                              |   |                |
| At 1 July 2016                | 40,173                       | 118,068   | 158,241        |
| Charge for the financial year | <u>11,841</u>                | <u>13,984</u>                                       | <u>25,825</u>  |
| <b>At 30 June 2017</b>        | <u>52,014</u>                | <u>132,052</u>                                      | <u>184,066</u> |
| <b>Carrying amount</b>        |                              |   |                |
| <b>At 30 June 2017</b>        | <u>540,045</u>               | <u>67,333</u>                                       | <u>607,378</u> |
| <b>At 30 June 2016</b>        | <u>551,886</u>               | <u>69,731</u>                                       | <u>621,617</u> |

**Diabetes Federation of Ireland**

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**Notes to the financial Statements  
Financial year ended 30 June 2017**

**12. Financial assets**

|  | <b>Other<br/>investments<br/>other than<br/>loans<br/>€</b> | <b>Total<br/><br/>€</b> |
|--|---|-------------------------|
| <b>Cost</b>                              |   |                         |
| At 1 July 2016 and 30 June 2017          | <u>1,213</u>  | <u>1,213</u>            |
| <b>Provision for diminution in value</b> |   |                         |
| At 1 July 2016 and 30 June 2017          | <u>-</u>  | <u>-</u>                |
| <b>Carrying amount</b>                   |   |                         |
| At 30 June 2017                          | <u>1,213</u>  | <u>1,213</u>            |
| At 30 June 2016                          | <u>1,213</u>  | <u>1,213</u>            |

**13. Stocks**

|                                     | <b>2017<br/>€</b> | <b>2016<br/>€</b> |
|-------------------------------------|-------------------|-------------------|
| Finished goods and goods for resale | <u>10,000</u>     | =                 |

**14. Debtors**

|                                    | <b>2017<br/>€</b> | <b>2016<br/>€</b> |
|------------------------------------|-------------------|-------------------|
| Trade debtors                      | 45,887            | 66,957            |
| Amounts owed by group undertakings | 4,947             | 3,121             |
| Prepayments                        | 1,000             | -                 |
|                                    | <u>51,834</u>     | <u>70,078</u>     |

**15. Cash and cash equivalents**

|                          | <b>2017<br/>€</b> | <b>2016<br/>€</b> |
|--------------------------|-------------------|-------------------|
| Cash at bank and in hand | 478,512           | 690,309           |
| Bank overdrafts          | -                 | (27,276)          |
|                          | <u>478,512</u>    | <u>663,033</u>    |



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**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**16. Creditors: amounts falling due within one year**

|                                     | <b>2017</b>           | <b>2016</b>           |
|-------------------------------------|-----------------------|-----------------------|
|                                     | <b>€</b>              | <b>€</b>              |
| Amounts owed to credit institutions | 24,429                | 51,705                |
| Trade creditors                     | 36,622                | 16,542                |
| Tax and social insurance:           |                       |                       |
| PAYE and social welfare             | 35,276                | 35,331                |
| Accruals                            | 4,940                 | 4,940                 |
| Deferred Income                     | 347,003               | 475,928               |
|                                     | <u><b>448,270</b></u> | <u><b>584,446</b></u> |

**17. Creditors: amounts falling due after more than one year**

|                                     | <b>2017</b>           | <b>2016</b>           |
|-------------------------------------|-----------------------|-----------------------|
|                                     | <b>€</b>              | <b>€</b>              |
| Amounts owed to credit institutions | 183,602               | 198,174               |
|                                     | <u><b>183,602</b></u> | <u><b>198,174</b></u> |

**18. Employee benefits**

The amount recognised in profit and loss in relating to defined contribution plans was €15,889 (2016: €16,310).

**19. Financial instruments**

|   | <b>2017</b>   | <b>2016</b>   |
|---|---------------|---------------|
|   | <b>€</b>      | <b>€</b>      |
| <b>Financial assets that are debt instruments measure at amortised cost</b> |               |               |
| Trade debtors   | 45,887        | 66,957        |
| Other debtors   | <u>5,947</u>  | <u>3,121</u>  |
| <b>Financial liabilities measured at amortised cost</b>                     |               |               |
| Bank and other loans  | 24,429        | 51,705        |
| Trade creditors   | 35,276        | 16,542        |
| Other creditors   | <u>40,216</u> | <u>40,271</u> |

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**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

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

|                       | General<br>funds<br>€ | Restricted<br>funds<br>€ | Designated<br>funds<br>€ | Total<br>2016<br>€ |
|-----------------------|-----------------------|--------------------------|--------------------------|--------------------|
| <b>Fund balances</b>  | <u>517,065</u>        | -                        | -                        | <u>517,065</u>     |
| <b>Represented by</b> |                       |                          |                          |                    |
| Tangible fixed assets | 607,378               | -                        | -                        | 607,378            |
| Investments           | 1,213                 | -                        | -                        | 1,213              |
| Stock                 | 10,000                | -                        | -                        | 10,000             |
| Debtors               | 51,834                | -                        | -                        | 51,834             |
| Cash at bank          | 168,209               | 310,303                  | -                        | 478,512            |
| Current liabilities   | (137,767)             | (310,303)                | -                        | (448,270)          |
| Long term liabilities | (183,602)             | -                        | -                        | (183,602)          |
|                       | <u>517,065</u>        | -                        | -                        | <u>517,065</u>     |

**21. Statement of funds**

|                    | At 1 July<br>2016<br>€ | Income<br>€      | Expenditure<br>€   | Transfers<br>€ | At 30<br>June<br>2017<br>€ |
|--------------------|------------------------|------------------|--------------------|----------------|----------------------------|
| General Funds      | 600,596                | 1,164,750        | (1,248,281)        | -              | 517,065                    |
| Designated funds   | -                      | -                | -                  | -              | -                          |
| Restricted funds   | -                      | 1,031,691        | (1,031,691)        | -              | -                          |
| <b>Total Funds</b> | <u>600,596</u>         | <u>2,196,441</u> | <u>(2,279,972)</u> | -              | <u>517,065</u>             |

**Diabetes Federation of Ireland**  
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**Notes to the financial Statements**  
**Financial year ended 30 June 2017**

**22. Related party transactions**

During the year DFI received donations on behalf of Diabetes Ireland Research Alliance totally €24,791(2016 - €32,118). DFI is also responsible for the administration of DIRA.

**23. Staff costs**

The number of employees whose emoluments for the year fall within the following bands are as follows:

|                     | <b>2017</b> | <b>2016</b> |
|---------------------|-------------|-------------|
|                     | <b>No.</b>  | <b>No.</b>  |
| €60,000 - €70,000   | 1           | 1           |
| €70,000 - €80,000   | 0           | 0           |
| €80,000 - €90,000   | 0           | 0           |
| €90,000 - €100,000  | 0           | 0           |
| €100,000 - €110,000 | 1           | 1           |

**24. Approval of financial Statements**

The financial statements were approved by the Board on 12/11/2017

# Acknowledgements

**Diabetes Ireland would to acknowledge and sincerely thank;**

- its staff, volunteers and healthcare professionals for their continuing support
- corporate partners for their support and assistance with our various initiatives and services
- members, supporters and donors for their help in raising vital funds to enable us to continue our work
- the Health Service Executive for their financial support which enables us to provide many direct, and much needed, services.



## CORPORATE PARTNERS



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