

Diabetes



Ireland

ANNUAL REPORT

2018

Foreword

2018 was a busy, and at times difficult, year for Diabetes Ireland. The impact of GDPR added further administrative and governance oversight for the charity as well as proving costly in terms of requiring extra staff to ensure compliance with all charity legislation.

However, the charity continued to offer excellent support and services to people with diabetes and their families. From a service provision, demand on our services continued to increase. Callers to our helpline increased 10% year on year, the number of people attending our Care Centres significantly increased and 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.

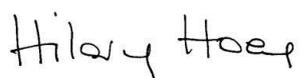
To enable children and teenagers with Type 1 diabetes and their families to meet each other and have fun, we increased our Children and Family events to include a Type 1 Diabetes Adolescent Weekend camp in Barretstown and the Diabetes Junior Cup for children, teenagers and their siblings. Through our Sweetpea Kidz Club and the many Parent Support Groups around the country we continued to provide opportunities for parents to meet informally providing a great resource for each other.

At the Annual General Meeting, it was agreed that the development of HSE diabetes services was no longer being prioritised and more needed to be done. Since then, a new Patients Advocacy Group consisting of people with Type 1 and Type 2 diabetes, parents of children with diabetes and carers has been set up to work with the board of directors and other stakeholders. This will be a priority initiative going forward.

2018 saw the charity make a financial surplus of €101,745. With costs increasing and Government grant support funding remaining static, this was a positive outcome but we need to generate more funds in 2019 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 continuing advocacy work undertaken by Diabetes Ireland.

While there are many ways to support Diabetes Ireland, we want you to become and stay 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	(Hon. President)
Professor Hilary Hoey	(Chairperson)
Mr Patrick Power	(Hon. Treasurer)
Mr Daniel McDaid	(Hon. Secretary)
Mr Gerard Gallagher	
Mr Philip Kavanagh	
Mr Phil Miesle	
Ms Colette McLoughlin	
Mr Cormac Gollogly	
Mr Michael Joy	

CEO Mr Kieran O’Leary

Support and Education Service Highlights

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 2018 highlights were:

220,463 visitors to www.diabetes.ie . 6,106 people completed our Type 2 Diabetes Risk Assessment online with over 2,880 classified as either high or moderate risk. 8,806 people accessed our “Sugar Smart” microsite which offer simple tips in reducing over consumption of free sugars in a variety of daily lifestyle settings.
At 31 December 2018, Diabetes Ireland’s Facebook events page had 11,349 friends and 4,187 twitter followers.
3,072 people contacted our Diabetes Helpline in 2018, an increase of 10% on the previous year.
Both our Diabetes Care Centres continued to provide eye, feet, dietetic and counselling services. In 2018, over 12,000 people accessed our Centres.
Our Podiatry Service had a client list of 4,000. 79% of the clients have diabetes with the remainder primarily consisting of client family members and people with other conditions who were referred to the service. Approximately 1% of clients needed referral onto hospital services thus achieving our aim to prevent and reduce the number of people with diabetes developing severe foot ulceration and possibly lower limb amputations.
Through our local volunteer branch network, over 2,110 people attended 15 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 389 people with Type 2 diabetes attended 30 CODE education programmes nationwide.
A combined total of 92 teenagers with Type 1 diabetes attended our Weekend Camp in Barretstown and/or our National Teen Activity Day. Around 90 children and teens with Type 1 diabetes and their siblings took part in the Junior Cup.
We held 85 health promotion/screening events in 2018. 2,633 people accessed our health promotion and screening services of which 159 (6%) were referred to their GP for further screening for Type 2 diabetes. 39 of these events were held in workplace settings with the remainder held in community and public settings such as shopping centres, pharmacies, local festivals etc.
Through Diabetes Ireland Research Alliance, we are currently funding 3 high quality research projects.

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.

2018

Nationally, we held 15 public education meetings attended by 2,110 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. Our primary event was the Diabetes Health & Awareness Exhibition held in Cork to celebrate World Diabetes Day.
30 Community Orientated Diabetes Education (CODE) programmes were attended by 389 people living with Type 2 diabetes or pre-diabetes at various locations around the country. Locations were selected based on demand either through local networks or centrally through the a self – refer portal on www.diabetes.ie . CODE is a structured diabetes programme, supported by the HSE, delivered as three consecutive weekly sessions, a telephone contact at 10 weeks and a six monthly session. It was developed by Diabetes Ireland and delivered throughout the country by appropriately trained professionals. Since its launch in 2007, more than 6,200 people have completed the programme.
3,072 people contacted our Diabetes Helpline in 2018, an increase of 10% on the previous year. 74% of callers sought general information on diabetes, 4% sought specific information on diet, 7% on personal advocacy issues such as insurance, school, work and HSE services and the remaining 15% sought information on upcoming events and other issues.
Our volunteer support groups continued to help local people with diabetes & their families. All our support groups completed GDPR and Child Safety training.
Three issues of our magazine “Diabetes Ireland” were issued quarterly to 6,000 families in 2018.
Due to demand, we updated and reprinted our “Understanding Food Labels” leaflet. The leaflet is available on www.diabetes.ie as a download.
Visitors to www.diabetes.ie continued to complete “Diabetes Smart”, our online interactive educational programme. The Diabetes Smart programme is based on the principals of CODE for use by GPs and people at risk and/or diagnosed with Type 2 diabetes.
Over 380 healthcare professionals attended our 3 study days and 4 issues of Diabetes & Cardiology Professional were issued to 5,000 healthcare professionals in 2018.
We delivered our Carers Education Programme to 127 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, or with, Type 2 diabetes.

Future Years

A Diabetes Health Awareness Exhibition will be held in Limerick to celebrate World Diabetes Day 2019.

During 2019, 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

We will also work with stakeholders to tackle the epidemic of obesity and pre-diabetes.

We will continue our advocacy and deliver our services as effectively as we can within our available resources.



Children and Family Events

There are an estimated 3,000 children and adolescents with Type 1 diabetes in Ireland. 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.

2018

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.
With the support of Cork University Hospital diabetes paediatric team, a hugely successful weekend camp was held for 40 teenagers with Type 1 diabetes at Barretstown Castle.
The Diabetes Junior Cup saw over 90 children and teens with Type 1 diabetes and their siblings participate in the 2018 event.
Our Parent Support Groups continued to provide vital local support to families.
National Teen Activity Day saw 52 teenagers from 10-16 years attend our various outdoor activity centres on 13 July.
In conjunction with Cork University Hospital diabetes paediatric team, we held an education day for 120 teachers on managing Type 1 diabetes in school. This event was supported by the Hospital Saturday Fund.
The Cork Time to Talk Teen Support Group continued to meet regularly in 2018.
We delivered 19 Type 1 Diabetes education/awareness presentations to a total of 397 teachers, Special Needs Assistants and pupils in schools nationwide during 2018.
In Cork, the annual Teddy Bear's picnic and the Oysterhaven Family event were held.

Future Years

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 2019.
Organise the Diabetes Junior Cup event in 2019.
Continue to host our annual children and family events in 2019.

Diabetes Awareness in the Community

The prevalence of both Type 1 and Type 2 diabetes in Ireland is increasing with an estimated 12,000 – 14,000 newly diagnosed each year. The majority of these are diagnosed with Type 2 diabetes 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.

2018

In 2018, 220,463 visitors accessed www.diabetes.ie .
8,806 people accessed our “Sugar Smart” microsite which offers simple tips in reducing over consumption of free sugars in a variety of daily lifestyle settings.
9,113 people accessed the online Type 2 Diabetes Risk Assessment test on www.diabetes.ie with 6,106 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 2,880 were classified as either at high or moderate risk of developing Type 2 diabetes.
At 31 December 2018, Diabetes Ireland’s Facebook friends stood at 11,349 and its twitter followers was 4,187.
We held 85 health promotion/screening events in 2018. 39 of these were held in workplace settings with the remainder held in community and public settings such as shopping centres, pharmacies, local festivals etc. In total, 2,633 people accessed our health promotion/screening services of which 159 (6%) were referred to their GP for further screening for Type 2 diabetes.
We completed 18 radio interviews and 2 TV appearances reaching over 1m listeners/viewers nationwide. All interviews were broadly concerning living with, and understanding, diabetes as a serious health issue.
In partnership with Men’s Shed Ireland and Medtronic, we completed year 2 of a a Type 2 Diabetes prevention and healthy lifestyle programme across Men’s sheds in Co. Westmeath and Co. Offaly. The programme focused on encouraging members of the sheds to make small everyday changes in relation to diet and physical activity. Over the duration of the 2-year programme, 100 men participated in the programme. 48% of them lost weight, 50% increased their fruit and vegetable daily consumption and became more aware of portion sizes and carbohydrate intake and all participants reported becoming more active and being more aware of diabetes risk factors and symptoms.
In partnership with Novo Nordisk, we repeated a social media campaign “Talk Hypos” to generate discussion and understanding in managing hypoglycaemia among our diabetes community (see www.diabetes.ie).
For World Diabetes Day, in partnership with Merck Sharpe Dohme (MSD Ireland) and supported by TV celebrity Brendan Courtney, a campaign called #FirstThingsFirst was launched to encourage people with Type 2 Diabetes to get the basics right when it comes to their condition, in order to reduce the risk of complications was launched (see www.diabetes.ie).

Future Years

Further health promotion/screening events will be undertaken in 2019.

Diabetes Ireland will be a partner in a 4-year research project to extend the Men's Shed programme to other counties.

Diabetes Ireland will continue to avail of opportunities to partner with other stakeholders to deliver projects which support the diabetes community in Ireland.

Direct Patient Care Services

Diabetes Ireland provides direct diabetes care services in its Care Centres in Dublin and Cork. These services are in the areas of podiatry (footcare), dietetics and counselling. Our intention is to provide access to services that are difficult to access via the public health service to help individuals maintain good diabetes control and a high quality of life. The HSE's Diabetic Retinopathy Screening programme is also based in both centres.

2018

At 31 December 2018, our podiatry service in Dublin had a client base of just under 3,000 individuals who regularly attend for footcare appointments to ensure they do not develop foot ulcers which can lead to lower limb amputation if not treated effectively and in a timely manner. 78% of the clients who attend the service had diabetes with the remainder primarily consisting of client family members and people with arthritis and other conditions who were referred to the service. In 2018, less than 10 clients were referred onto more specialist footcare treatment services.

At 31 December 2018, our podiatry service in Cork had a client base of just under 1,100 clients who regularly attend for footcare appointments to ensure they do not develop foot ulcers which can lead to lower limb amputation if not treated effectively and in a timely manner. 80% of the clients who attend the service had diabetes with the remainder primarily consisting of client family members and people with arthritis and other conditions who were referred to the service. In 2018, less than 40 clients were referred onto more specialist footcare treatment services.

The number of people attending our Counselling service more than doubled in 2018.

Our dietitians continued to see clients on a one to one basis in both our care centres throughout 2018.

In both Care Centres, there is also access to the National Diabetes Retinopathy Screening programme for people with diabetes living in the Northside of Dublin and in Cork City.

Future Years

We plan to launch a counselling service in our Cork Diabetes Care Centre in 2019.

Due to increasing demand we plan to increase the number of podiatrists in our Cork Care Centre to 1.5.

Increase patient attendance for our Care Centre services.

Secure the funding to maintain these direct patient services and to open further Diabetes Ireland Care Centre Services in other areas.

Direct Patient Care Partnership Services

Cognisant of the current economic environment and the under resourcing of diabetes services nationwide, Diabetes Ireland also looks for opportunities to partner with the HSE and other stakeholders to provide access to vital services for people with diabetes. We achieve this through the employment of healthcare professionals in various parts of the country who provide direct care services to people with diabetes.

2018

With the support of the HSE, Diabetes Ireland employed 10 Senior Podiatrists and 5 Basic Grade Podiatrists providing vital high risk foot care services in Cork, Kerry, Waterford, Wexford, Carlow/Kilkenny, Meath, Louth, Cavan and Monaghan.

In 2018, the High Risk Footcare service provided 20,360 appointments catering for 10,526 clients with diabetes.

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 890 women were diagnosed with gestational diabetes in 2018, 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.

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

Secure the funding to maintain these direct patient services.

Diabetes Advocacy

Diabetes Ireland leads the way in advocating for more resources for diabetes services nationally. At its Annual General Meeting, it was agreed that diabetes no longer seemed to be a high level HSE priority and further advocacy work needed to be undertaken to obtain new resources to improve services nationwide.

2018

During 2018, Diabetes Ireland continued its representation on the HSE National Clinical Programme for Diabetes. Through this, Diabetes Ireland supported the work of the programme in its efforts to secure extra Advanced Nurse Practitioners for Type 1 Diabetes Services and completion of a number of HSE policy documents. These included a revision of the Type 2 Diabetes Clinical Guidelines, a guideline for the transition of people from paediatric to adult diabetes services and the development of a best practice framework for meeting the care needs of primary school children with Type 1 diabetes during school hours.

Work in obtaining access to new medications and technologies also continued in 2018. At 31 December 2018, Diabetes Ireland was still awaiting an announcement by the HSE on access to a range of new Insulin Pumps and Continuous Glucose Monitoring systems which would improve diabetes control for many people with Type 1 diabetes. However, the HSE decision to put an age restriction on a new Flash Glucose Monitor, Freestyle Libre, was not acceptable to Diabetes Ireland. It is the view of Diabetes Ireland that it should be made available to everyone based on clinical need. Diabetes Ireland will advocate strongly for this in 2019.

HSE staffing for diabetes services continues to be a major issue. In late 2018, an HSE report on acute hospital diabetes staffing resources identified major deficits in current services. Among other things, it showed a 72% shortage of consultants in diabetes care, a 19% shortage of Diabetes Nurse Specialists and a 54% shortage of dietitians. Diabetes Ireland plans to advocate for extra staffing resources in 2019.

Plans for the development of a new diabetes centre in Sligo University Hospital progressed slowly. Diabetes Ireland will advocate for completion of the tender process and awarding of the building contract in 2019.

At the Annual General Meeting, it was agreed that the development of HSE diabetes services was not being prioritised. It was agreed that more needed to be done.

Diabetes Ireland also provided advocacy support to 7% of callers to its helpline in 2018. These were in the areas of insurance cover, work and school related discrimination issues.

Future Years

We will advocate for publication and implementation of all the outstanding HSE Guidelines and Policies.

Advocate for access to new medications and technologies that will improve diabetes control for many people with diabetes.

Advocate for the availability of LIBRE and its inclusion in the Long-term illness scheme for people with diabetes of all ages.

Consider and implement an advocacy programme for the development of HSE diabetes services including extra staffing resources, quicker access to medications and technologies, a national diabetes register and other local issues as they arise.

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 2018 Diabetes Ireland Research Alliance supported the JDRF funded project ***“Harnessing vascular stem cells to model and treat diabetic retinopathy”***. Over time, uncontrolled Type 1 diabetes can lead to blood vessel damage and complications. Dr Reinhold Medina, Queen’s University, Belfast and his team are developing a way to test potential treatments for these and investigating if stem cells could form part of one such treatment. It’s thought that up to a third of people with type 1 will develop some form of retinopathy, so it is important to find an effective way to treat and prevent the condition. Unfortunately, most currently available treatments for diabetic retinopathy focus on its later stages, by which time the person has often lost some of their sight. As a result, it would be tremendously helpful to have new treatments targeting earlier stages. Dr Medina’s project could lead to one such treatment, by improving blood vessel repair and preventing the later stages of diabetic retinopathy.

From an Irish Research perspective, in conjunction with the Health Research Board, Diabetes Ireland Research Alliance agreed to fund a project called ***“Towards novel anti-infectives with enhanced wound-healing for diabetic foot; CO- releasing star-shaped microbicidal polymers”***. This research is led by Dr Deirdre Fitzgerald-Hughes, Royal College of Surgeon’s in Ireland. She, in collaboration with medicinal chemists and clinical microbiologists, will develop and evaluate, in a laboratory setting, a new class of medication delivered directly to the wound. This new compound has the potential to effectively deliver enhanced properties to treat and heal infected wounds with diabetes. Total funding to deliver this project over the next 2 years is €170,000.

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.

See www.diabetes.ie/research/dira-annual-report/ for more information,

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 10 individuals. In 2018, the Board of Directors consisted of 10 members and met 4 times. The Board oversees the business and affairs of the Charity. 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 8 times in 2018. 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 and other committee members give their time freely and receive no benefits from the charity other than travel expenses.

Finance & Fundraising

Diabetes Ireland is financed by a mix of statutory, corporate and voluntary donations. In the 12 month period to 30 June 2018, the organisation made a surplus of €101,745.

The latest available annual audited accounts to 30 June 2018 (on pages 18 – 41) show income of €2,276,516 for the 12 month period and expenditure for the same period of €2,174,771 giving an operating surplus of €101,745 for the period. The balance sheet shows a reserve of €612,719 at 30 June 2018.

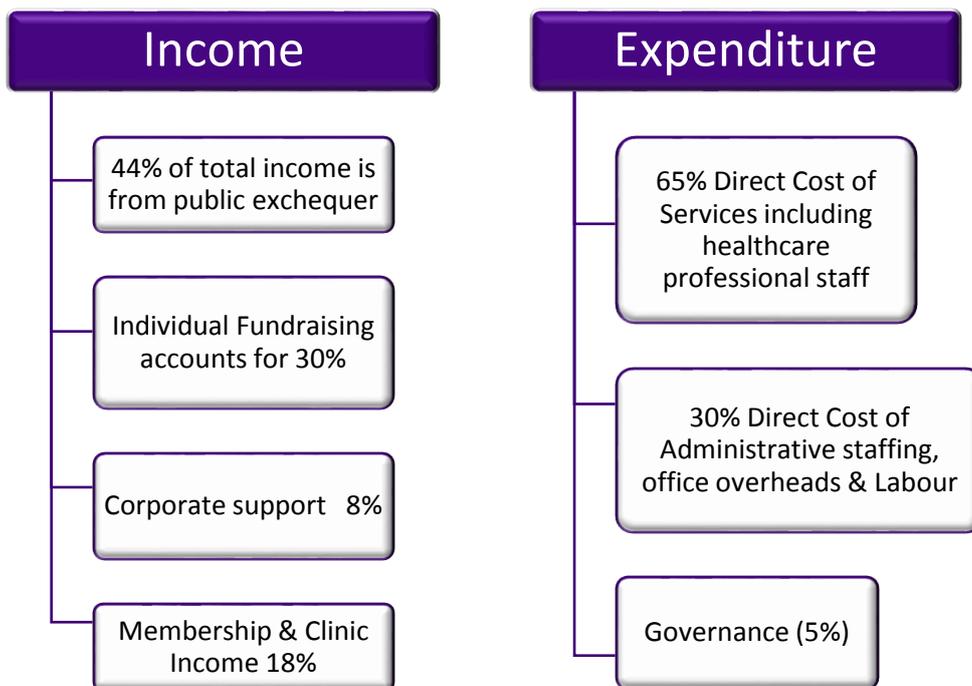
Statutory funding from the Health Service Executive accounted for 44% of total income. This funding enabled the charity to directly employ 23 healthcare professionals (podiatrists, nurses and dietitians) to deliver services to the diabetes community nationwide while the balance was raised through a range of fundraising initiatives and corporate support.

The remaining 56% of income was generated via corporate and community fundraising, membership, personal donations and services income. The charity was also a beneficiary of legacy bequests totalling €28,691.

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

Expenditure is split between direct costs of services which are attributable to the provision of our services and include all salaries of non-administrative staff and costs associated with the provision of our services and direct costs of administration which include administrative and fundraising staff costs plus general office overhead costs.

In 2019, 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 small surplus budget in 2019.



Statement of Accounts 2018

Diabetes Federation of Ireland

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

Director's Report for the year ended 30 June 2018

The directors present their report and the audited financial statements for the year ended 30 June 2018.

Principal Activity and Review of the Business

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, its symptoms and funds research into finding a cure for diabetes and optimal care.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

Daniel McDaid
Hilary Hoey
Patrick Power
Gerald Henry Tomkin
Gerard Gallagher (appointed 4 February 2018)
Philip Kavanagh (appointed 4 February 2018)
Collette McLoughlin (appointed 4 February 2018)
Philip Miesle (appointed 4 February 2018)
Cormac Gollogly (appointed 4 February 2018)
Michael Joy (appointed 4 February 2018)

The secretary who served throughout the year was 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 the Statement of Recommended Practice (SORP) applicable to charities in the UK & Republic of Ireland (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 during the financial year in which a Board member was materially interested, or which were significant in relation to the charity's activities.

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 ten members from a variety of professional backgrounds relevant to the work 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, management 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, its symptoms and funds research into finding a cure for diabetes and optimal care.

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.
- Advocacy and liaison with: clinics, services, the HSE and the Department of Health and Children.
- 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.

- 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

Overall, the period was very busy for the charity. Diabetes Ireland maintained its range of patient services in the period. 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 its Care Centres increased, the number of enquiries online and offline and the demands for up to date information that goes with them also increased significantly. 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 specific highlight was the hosting of our Type 1 Diabetes Children’s Camp which was held for the first time in many years.

Cognisant of increasing responsibilities of the charity in relation to governance and other legislation, the board of directors was increased in the period to ensure it has the specific capabilities to effectively discharge its responsibilities on behalf of the charity’s members.

The directors initiated a strategic review of its fundraising activities to ensure the charity can raise the necessary funds to maintain its services going forward.

Results and Dividends

The surplus/(deficit) for the year after providing for depreciation amounted to €101,745 (2017 - €(83,532)).

The directors do not recommend payment of a dividend.

At the end of the year, the company has assets of €1,294,246 (2017 - €1,149,951) and liabilities of €681,527 (2017 - €638,977). The net assets of the company have increased by €101,745.

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.

Future Developments

The directors initiated a strategic review of its fundraising activities to ensure the charity can raise the necessary funds to maintain its services. This included a decision to increase the size of the fundraising team with a view to increasing income streams and levels of funding, with a specific focus on the non-pharma corporate sector.

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.

Post Statement of Financial Position Events

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

Auditors

McCloskey & Co were replaced as auditors during the year following a tender process and the directors appointed BCK Audit, Accounting & Tax Limited, (Certified Public Accountants), to fill the vacancy. BCK Audit, Accounting & Tax Limited, (Certified Public Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Statement on Relevant Audit Information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 19 Northwood House, Northwood Business Campus, Santry, Dublin 9.

Signed on behalf of the board



Hilary Hoey
Director

Date: 11 November 2018



Daniel McDaid
Director

Date: 11 November 2018

Directors' Responsibilities Statement

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

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

- select suitable accounting policies for the company financial statements 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 the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Hilary Hoey
Director

Date: 11 November 2018



Daniel McDaid
Director

Date: 11 November 2018

Independent Auditor's Report

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Diabetes Federation of Ireland ('the company') for the year ended 30 June 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related 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 30 June 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 directors' 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.

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 and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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 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 any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 any 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.



Darren Connolly

for and on behalf of

BCK AUDIT, ACCOUNTING & TAX LIMITED

Certified Public Accountants and Statutory Audit Firm

Suite 4&5

Bridgewater Business Centre

Conyngham Road

Islandbridge

Dublin 8

D08 T9NH

Ireland

Date: 11 November 2018

Statement of Financial Activities

for the year ended 30 June 2018

	Notes	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 € as restated
Income and Endowments from					
Donations, Gifts & Legacies		-	882,137	882,137	880,019
Charitable Activities		972,230	107,237	1,079,467	1,204,842
Other activities		-	314,912	314,912	111,559
Investment Income		-	-	-	21
Total Income	7	972,230	1,304,286	2,276,516	2,196,441
Expenditure On					
Raising Funds		-	58,598	58,598	95,882
Governance Costs		-	110,019	110,019	89,088
Charitable Activities		972,230	1,033,924	2,006,154	2,095,003
Total Expenditure	8	972,230	1,202,541	2,174,771	2,272,973
Surplus/(Deficit) for the year		-	101,745	101,745	(83,532)
Transfers between funds					
Funding Balances brought forward at 1 July		-	517,064	517,064	594,506
Prior period adjustment		-	(6,090)	(6,090)	-
Transfers between funds		-	-	-	-
Total funds carried forward		-	612,719	612,719	510,974

Statement of Financial Position

as at 30 June 2018

	Notes	2018 €	2017 € as restated
Non-Current Assets			
Property, plant and equipment	12	594,496	607,378
Financial assets	13	1,213	1,213
		<u>595,709</u>	<u>608,591</u>
Current Assets			
Inventories	14	10,000	10,000
Receivables	15	86,679	51,834
Cash and cash equivalents		601,858	479,526
		<u>698,537</u>	<u>541,360</u>
Payables: Amounts falling due within one year	16	<u>(513,250)</u>	<u>(455,375)</u>
Net Current Assets		<u>185,287</u>	<u>85,985</u>
Total Assets less Current Liabilities		<u>780,996</u>	<u>694,576</u>
Payables			
Amounts falling due after more than one year	17	<u>(168,277)</u>	<u>(183,602)</u>
Net Assets		<u>612,719</u>	<u>510,974</u>
Members Funds			
Unrestricted Reserves		<u>612,719</u>	<u>510,974</u>
Members Funds		<u>612,719</u>	<u>510,974</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 11 November 2018 and signed on its behalf by:

Hilary Hoey

Hilary Hoey
Director

Daniel McDaid

Daniel McDaid
Director

Statement of Cash Flows

For the year ended 30 June 2018

	2018	2017
	€	€ as restated
Cash flows from operating activities		
Surplus/(deficit) for the year	101,745	(83,532)
Adjustments for:		
Finance income	-	(21)
Finance costs	9,104	9,857
Depreciation	27,674	25,825
	<u>138,523</u>	<u>(47,871)</u>
Movements in working capital:		
Movement in inventories	-	(10,000)
Movement in receivables	(32,365)	20,070
Movement in payables	47,607	(118,755)
	<u>153,765</u>	<u>(156,556)</u>
Cash generated from/(used in) operations	153,765	(156,556)
Interest paid	(9,857)	-
	<u>143,908</u>	<u>(156,556)</u>
Net cash generated from/(used in) operating activities	143,908	(156,556)
Cash flows from investing activities		
Interest received	-	21
Payments to acquire property, plant and equipment	(14,792)	(11,586)
	<u>(14,792)</u>	<u>(11,565)</u>
Net cash used in investment activities	(14,792)	(11,565)
Cash flows from financing activities		
Long Term Repayments	(15,325)	(14,572)
Short Term Repayments	-	24,429
Advances to subsidiaries/group companies	(2,480)	(1,826)
Advances from subsidiaries/group companies	11,619	6,090
Reserves adjustment	-	(6,090)
	<u>(6,186)</u>	<u>8,031</u>
Net cash (used in)/generated from financing activities	(6,186)	8,031
Net increase/(decrease) in cash and cash equivalents	122,930	(160,090)
Cash and cash equivalents at beginning of financial year	478,512	638,602
Cash and cash equivalents at end of financial year	21	478,512
	<u><u>601,442</u></u>	<u><u>478,512</u></u>

Notes To The Financial Statements

for the year ended 30 June 2018

1. GENERAL INFORMATION

Diabetes Federation of Ireland is a company limited by guarantee without having a shareholding incorporated in the Republic of Ireland. The registered office of the company is 19 Northwood House, Northwood Business Campus, Santry, Dublin 9, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements are prepared in accordance with 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. The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2015.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The 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.

Income

Grants from Public Sector Bodies/Government agencies and other sundry sources are credited to the statement of financial activities upon recognition of the associated expense for which the grant was originally received. At the completion of the entire grant period, a full report deciding 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 where the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of 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 also 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.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be full recovered, and is report as part of the expenditure 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.

Fund Accounting

Unrestricted funds are general funds that 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 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 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 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.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Fixtures, fittings and equipment	- 15% Straight line

The carrying values of property, plant and equipment are reviewed annually for impairment in

periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Payables

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 6909.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Financial Activities.

Deferred Income

Deferred Income is accounted for when income has been received by the organisation and the conditions attached for recognition of same have not been satisfied or funds have been received for future periods.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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 expenses.

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

The charity makes its 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 the assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining 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.

4. OPERATING SURPLUS/(DEFICIT)	2018	2017
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	27,674	25,825

5. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

6. FINANCE COSTS			2018 €	2017 €
Interest			9,104	9,857
			<u>9,104</u>	<u>9,857</u>
7. INCOME				
	Restricted €	Unrestricted €	2018 €	2017 €
Income from Donations, Gifts & Legacies				
Donations and grants	-	-	-	195,897
Sponsorship	-	180,046	180,046	270,777
Bequests	-	28,691	28,691	12,000
Fundraising	-	673,400	673,400	401,345
	-	882,137	882,137	880,019
Income from Charitable Activities				
Grants – HSE South	509,639	-	509,639	502,308
Grants – HSE North East	440,445	-	440,445	488,780
Grants – HSE West	22,146	-	22,146	22,146
Services/Support	-	107,237	107,237	191,608
	972,230	107,237	1,079,467	1,204,842
Income from Other Activities				
Clinic/Merchandising Income	-	294,150	294,150	88,432
Other Income	-	20,762	20,762	23,127
	-	314,912	314,912	111,559
Investment Income				
Other Income	-	-	-	21
	-	-	-	21
	972,230	1,304,286	2,276,516	2,196,441

8. EXPENDITURE	Restricted	Unrestricted	2018	2017
	€	€	€	€
Raising Funds	-	58,598	58,598	95,882
Governance Costs	-	110,019	110,019	89,088
Charitable Activities	972,230	1,033,924	2,006,154	2,095,003
	<u>972,230</u>	<u>1,202,541</u>	<u>2,174,771</u>	<u>2,272,973</u>

9. EMPLOYEES

The average monthly number of employees during the year was 33, (2017 - 38).

	2018	2017
	Number	Number
Professional staff	21	26
Administration staff	12	12
	<u>33</u>	<u>38</u>

Staff costs are inclusive of Basic pay, Employers PRSI and Pension contributions

	2018	2017
	Number	Number
staff salaries fall between €50,001 and €60,000	2	2
staff salaries fall between €60,001 and €70,000	1	1
staff salaries fall between €70,001 and €80,000	1	-
staff salaries fall between €80,001 and €90,000	-	-
staff salaries fall between €90,001 and €100,000	-	-
staff salaries fall between €100,001 and €105,000	1	1

10. KEY MANAGEMENT COMPENSATION

Key management includes all members of Company Management. The compensation paid or payable to key management for employee services is shown below;

	2018	2017
	€	€
Salaries and other short-term benefits	173,267	170,331
	<u>173,267</u>	<u>170,331</u>

11. PRIOR YEAR ADJUSTMENT

In the prior year, an amount of €6,090 was not reflected as a payable to DIRA. As a result of this, in the current year, a prior year adjustment has been made for this amount to correct the balance.

12. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 July 2017	592,059	199,385	791,444
Additions	-	14,792	14,792
	<u>592,059</u>	<u>214,177</u>	<u>806,236</u>
At 30 June 2018	592,059	214,177	806,236
Depreciation			
At 1 July 2017	52,014	132,052	184,066
Charge for the year	11,841	15,833	27,674
	<u>63,855</u>	<u>147,885</u>	<u>211,740</u>
At 30 June 2018	63,855	147,885	211,740
Carrying amount			
At 30 June 2018	<u>528,204</u>	<u>66,292</u>	<u>594,496</u>
At 30 June 2017	<u>540,045</u>	<u>67,333</u>	<u>607,378</u>

13. FINANCIAL FIXED ASSETS

	Prize Bonds	Total
	€	€
Prize Bonds		
Cost		
At 30 June 2018	1,213	1,213
	<u>1,213</u>	<u>1,213</u>
Carrying amount		
At 30 June 2018	<u>1,213</u>	<u>1,213</u>
At 30 June 2017	<u>1,213</u>	<u>1,213</u>

14. INVENTORIES	2018	2017
	€	€
Finished goods and goods for resale	10,000	10,000

The replacement cost of inventory did not differ significantly from the figures shown.

Consumables and inventory held for demonstration are not carried at value.

15. RECEIVABLES	2018	2017
	€	€
Receivables	66,139	45,887
Amounts owed by group companies	7,427	4,947
Prepayments	13,113	1,000
	86,679	51,834

16. PAYABLES	2018	2017
Amounts falling due within one year	€	€
Amounts owed to credit institutions	24,845	25,443
Payables	32,173	36,622
Amounts owed to group companies	17,709	6,090
Taxation	38,560	35,277
Accruals	4,920	4,940
Deferred Income	395,043	347,003
	513,250	455,375

17. PAYABLES	2018	2017
Amounts falling due after more than one year	€	€
Bank loan	168,277	183,602
Loans		
Repayable in one year or less, or on demand (Note 16)	24,845	25,443
Repayable between one and two years	24,429	24,429
Repayable between two and five years	73,287	73,287
Repayable in five years or more	70,561	85,886
	193,122	209,045

18. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 June 2018.

19. CONTINGENT LIABILITIES

The company had no material contingent liabilities at the year-ended 30 June 2018.

20. RELATED PARTY TRANSACTIONS

Diabetes Ireland Research Alliance

During the year, DFI raised donations totalling €7,205 (2017: €5,870) on behalf of DIRA. DFI is also responsible for the administration of DIRA.

At the year-end, there was a balance owed to DIRA from DFI of €10,282. (2017: balance due to DIRA €4,497).

21. EVENTS AFTER END OF REPORTING PERIOD

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

22. CASH AND CASH EQUIVALENTS

	2018	2017
	€	€
Cash and bank balances	601,858	479,526
Bank overdrafts	(416)	(1,014)
	<hr/> 601,442 <hr/>	<hr/> 478,512 <hr/>

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 11 November 2018.

DIABETES FEDERATION OF IRELAND
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 June 2018

	Schedule	2018 €	2017 €
Income	1	2,276,516	2,196,420
Expenditure - Direct	2	(1,482,345)	(1,578,743)
Gross profit		<u>794,171</u>	<u>617,677</u>
Expenditure – Overheads	2	(692,426)	(701,230)
		<u>101,745</u>	<u>(83,553)</u>
Miscellaneous income		-	21
Net surplus/(deficit)		<u><u>101,745</u></u>	<u><u>(83,532)</u></u>

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : INCOME

for the year ended 30 June 2018

	2018 €	2017 €
Income		
Recurring Income		
Clinic Income	294,150	254,764
General Income	107,237	105,635
Sponsorship	180,046	270,777
Fundraising Income	673,400	521,553
Committed Income – HSE	972,230	1,013,234
Lottery Funding	20,762	18,457
	<hr/> 2,247,825	<hr/> 2,184,420
Non-Recurring Income		
Bequests/Legacies	28,691	12,000
	<hr/> 28,691	<hr/> 12,000
	<hr/> 2,276,516	<hr/> 2,196,420

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : EXPENDITURE
for the year ended 30 June 2018

	2018 €	2017 €
Direct Costs		
Direct Costs	267,423	318,758
Wages and Salaries	1,083,450	1,129,600
Social Welfare Costs	116,684	118,765
Staff defined contribution pension costs	14,788	11,620
	<hr/> 1,482,345	<hr/> 1,578,743
Overheads		
Wages and salaries	240,051	181,459
Social welfare costs	25,866	19,516
Staff defined contribution pension costs	4,711	4,269
Staff training	1,727	3,807
Recruitment Costs	18,087	-
Rent payable	17,162	11,561
Insurance	7,044	16,108
Light and heat	12,343	10,697
Repairs and maintenance	24,680	21,095
Printing, postage and stationery	157,381	201,699
Advertising	10,026	35,442
Telephone	17,577	15,587
Computer costs	14,539	18,081
Travelling and entertainment	2,983	14,081
Legal and professional	19,026	50,262
Bank charges	7,771	8,751
Bad debts	2,490	1,276
General expenses	2,656	179
Branch Expenditure	37,463	25,049
Leases	14,096	14,390
Management agent expenses	8,967	5,456
Subscriptions	4,082	1,863
Auditor's remuneration	4,920	4,920
Depreciation of property, plant and equipment	27,674	25,825
	<hr/> 683,322	<hr/> 691,373

Finance		
Other interest	<u>9,104</u>	<u>9,857</u>
Total Expenditure	<u><u>2,174,771</u></u>	<u><u>2,279,973</u></u>

The organisation has reclassified some expenses between direct costs and overheads in order to portray a more accurate reflection of the outgoings of the organisation. The above figures are supplied for management use only.

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.



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