

Annual Report 2022

DiabetesTM Ireland



2022

Foreword

Being Ireland's national charity solely dedicated to helping people with diabetes and their families brings enormous responsibility and makes reaching our mission to provide quality services and improve the quality of life for people living with diabetes extremely important. Over the last number of years, like all charitable organisations, we have faced challenges regards to funding the valuable services so many people rely upon. With this in mind, we launched our new strategic plan early in the year which sets out FOUR main objectives namely;

- Continue to drive high-quality service provision:
- Communicate the impact and value of Diabetes Ireland
- Develop influential relationships with those who share our mission:
- Build sustainable revenue generation to fund service provision.

Work on developing the strategic plan has begun but its success will ultimately depend on the ability of the charity to generate new sustainable income to fund the new programmes set out in the plan.

Throughout 2022, Diabetes Ireland continued to provide its services to the diabetes community ensuring that thousands of people continued to receive education, support, and motivation to maintain good management of their condition. Likewise, the continuing support of our members and the diabetes community has helped Diabetes Ireland enormously in maintaining our services and for this, we are extremely grateful.

Advocacy was once again a main priority of Diabetes Ireland. Our aim is to see improved public services, better and quicker access to good quality of care, diabetes technology and medications, and better recognition of diabetes and the diabetes community by the Government and its public officials. Work is continuously ongoing to achieve improvements that will benefit the diabetes community. Diabetes Ireland launched its 2023 Pre-budget submission in the summer of 2022 which proposed a number of immediate actions for implementation to improve the quality of life for over 297,000 people living with diabetes and reduce the long-term costs of preventable diabetes complications. Following a positive and engaging meeting with the Minister for Health in advance of the budget, we were delighted to see new budgetary funding allocated for a range of diabetes priorities.

Diabetes Ireland also called for the setting up of a diabetes task force to develop a 10-year National Diabetes Strategy that provides vision, leadership, and direction so that the HSE can recruit the staff required and improve the quality of life for people living with diabetes and reduce the long-term costs to the health service of diabetes complications. We are hopeful that we will see this come to fruition in the near future.

Another priority is to ensure we continue to offer excellent support and services to people with diabetes and their families. In 2022, we aimed to deliver services to people with diabetes and their families by increasing awareness of diabetes and encouraging them to make positive lifestyle changes.

In January 2022, Diabetes SMART was launched as a free interactive online education platform available at www.diabeteseducation.ie. Developed by Diabetes Ireland with support from Novo Nordisk, this free interactive programme was launched to meet increasing demand from people with Type 2 diabetes who want to learn more about their condition and how to manage it effectively.

Diabetes Ireland ran a campaign to highlight the need for people living with Diabetes to be aware of their kidney health. The campaign was launched in collaboration with the Irish Kidney Association and supported by Astra Zeneca. The campaign focused on raising awareness of the link between diabetes and kidney disease and highlighting that screening for kidney disease is a routine part of your diabetes care and encouraged all people with diabetes to discuss their risk of kidney disease with their **Doctor or Nurse** and ensure you take all the necessary steps to help your kidneys remain as healthy as possible.

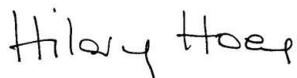
Both our Diabetes Ireland Care Centres in Cork and Dublin continue to be extremely busy with high numbers attending each Centre.

As well as providing podiatry, Diabetic Retina Screening and counselling services, the Centre's are also a fantastic resource for people seeking support and information on the many facets of diabetes, for both people who may be recently diagnosed and for those living years with the condition and who need some additional support to manage their condition more effectively.

Our first face-to-face events took place over the summer months with a number of outdoor family events held in December. It was wonderful to see so many families at our various Christmas parties.

As ever, our goal is to support, educate, motivate, and empower people with diabetes and their families and to advocate for optimum health care for all those with diabetes in Ireland. As well as maintaining current services, we are committed to growing our services long into the future. We need and want you to become and stay a member so we can mutually support each other.

Once again, we cannot express enough our appreciation for 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 people with diabetes in Ireland so that we can all live long and healthy lives.



Professor Hilary Hoey
Chairperson



Kieran O'Leary
CEO

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About Diabetes Ireland

Founded in 1967, Diabetes Ireland is a 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, fosters programmes for the early detection and prevention of diabetes complications and supports advances in diabetes care and research that will improve standards of care and quality of life for people with diabetes.

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 programmes for early detection and prevention of diabetes complications and its burden.
- To support and encourage advances in diabetes care and research that improves Quality of Life and Standards of Care.

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
Professor Hilary Hoey
Ms Colette McLoughlin
Mr Daniel McDaid
Mr Gerard Gallagher
Mr Cormac Gollogly
Mr Phil Miesle
Mr Patrick Power
Ms Marie Ronan
Ms Barbara Scott

President
Chairperson
Treasurer
Secretary

Mr Kieran O’Leary

CEO

Acknowledgements

Diabetes Ireland would like 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 our services.

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. Diabetes Ireland is proud to have achieved the Triple Lock member award with the Charities Institute. Triple Lock is awarded to charities that uphold the best practice standards in ethical fundraising, transparent reporting, and strong governance.

Supporting Partners



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive



Other Partners



Advocacy, Support, Education & Fundraising highlights:

Diabetes Ireland sees its Pre-budget 2023 priorities funded in the budget.

Diabetes Ireland launched its 2023 Pre-budget submission in the summer of 2022 which proposed a number of immediate actions for implementation to improve the quality of life for over 297,000 people living with diabetes and reduce the long-term costs of preventable diabetes complications.



Diabetes Ireland Advocacy & Research Manager with our Pre-budget2023 submission.

The submission focused on a range of deliverable actions that are person-centred, cost-effective, and built on existing HSE commitments to tackle chronic conditions including diabetes.

We were very encouraged by the number of people who submitted Parliamentary Questions to their TDs on one or more of these issues in question. The priorities were the need to provide immediate funding for the development of a National Diabetes Patient Register and regular auditing of diabetes clinical services so people with diabetes get access to similar standards of treatment and care regardless of where they live. Following a positive and engaging meeting with the Minister for Health in advance of the budget, we were delighted to see budget allocated for a range of diabetes priorities.

Reaching Out

Over 198,000 people reached out to Diabetes Ireland seeking information and support via www.diabetes.ie and our Helpline. A further 29,000 people received ongoing updates via our social media channels. With more people than ever seeking information online, we continued to enhance our website to provide more practical day-to-day information for living well with the condition.



Virtual Education Webinars Continue to be Hugely Successful

Through our webinar series, we continued to provide people with practical information on living daily with diabetes. We held 4 education webinars and a 1-day virtual education conference, all of which were extremely well attended with very positive feedback from attendees. Some of these webinars were specifically for people with Type 1 diabetes or Type 2 diabetes while others were aimed at everyone living with diabetes and their families.



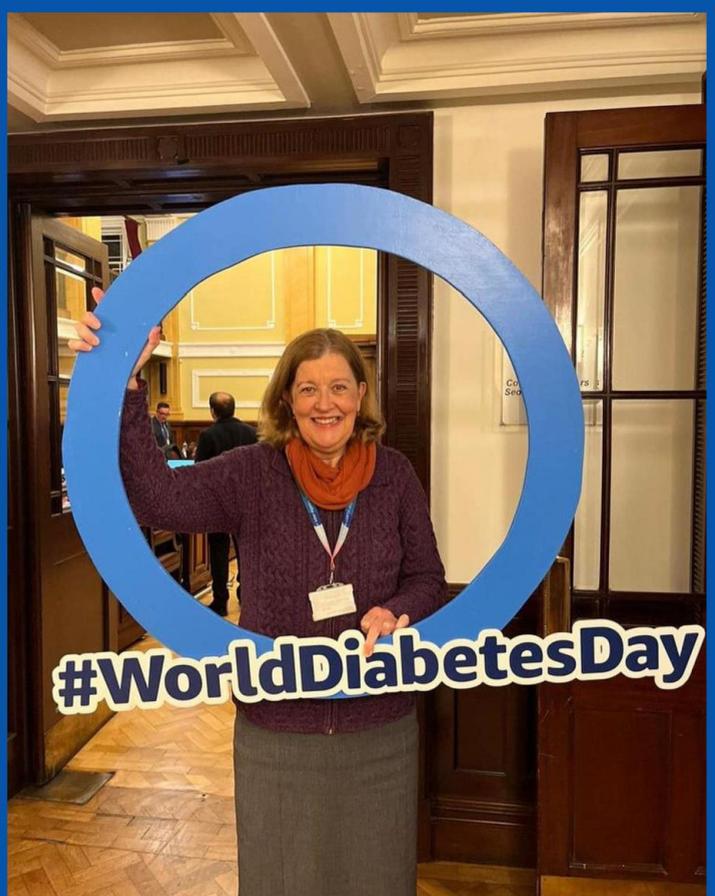
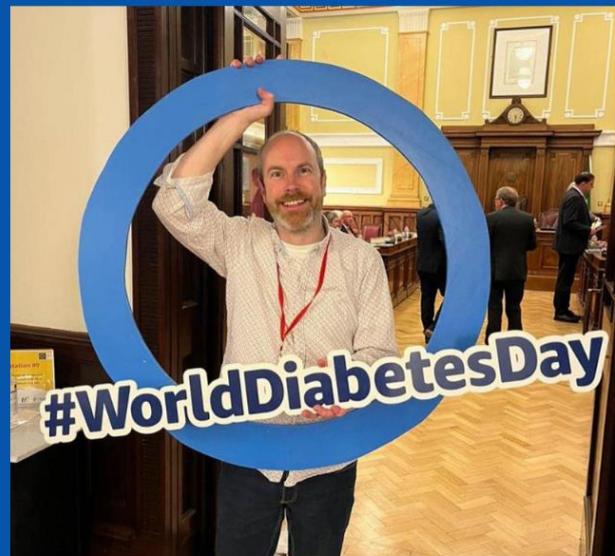
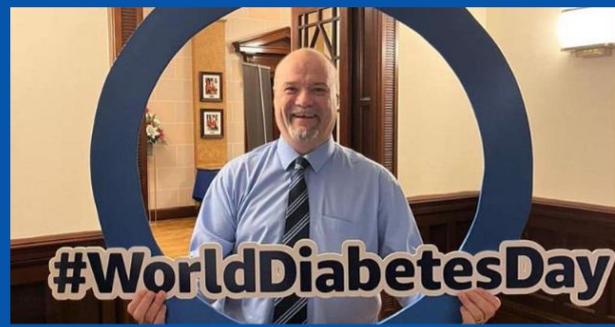
Teacher and SNA Diabetes Education & Awareness

Diabetes Ireland focused on children with diabetes and their families in 2022. Our 'Back to School' awareness campaign was held in August 2022, which aims to help teachers, SNAs, parents, and diabetes teams with the transition for children with diabetes heading back to school.



A 'Teacher and SNA Training Day' was held in conjunction with the paediatric diabetes in Cork University Hospital for individual schools in the area plus a number of other information sessions were held for teachers and SNAs in other parts of the country. Many schools supported our "Go Blue for World Diabetes Day" for which we are extremely grateful.

GOING BLUE for World Diabetes Day 2022



We Conquered Ben Nevis in 2022 “Dusk to Dawn Challenge”



A team of amazing people living with Type 1 and Type 2 diabetes supported by our healthcare professional team took on our Ben Nevis Dusk to Dawn Challenge. The team flew from Dublin to Glasgow and began the climb after midnight reaching the summit for sunrise and experiencing breathtaking views, before returning to Dublin within 24 hours.

The Mizen to Malin - A Three-Day Challenge in Support of Type 1 Diabetes



A huge thank you to Justin and his team who took on his challenge in support of Diabetes Ireland, they raised over €36,000. The team of cyclists met for the first time during this challenge with the goal of completing this journey in three days, raising funds and awareness of Type 1 diabetes.

Walk for Josh Challenge in Support of Type 1 Diabetes



A big thank you to the Walk For Josh trailblazers who took us on a journey from Dublin to Mayo to raise awareness of Type 1 diabetes and funds for Diabetes Ireland. This was a mammoth undertaking and they showed sheer determination, and strength along the way and just kept going to cross the finish line raising €11,503.

Some of our 2022 service highlights in Numbers:

Diabetes Helpline

5,698 people contacted our Diabetes Helpline in 2022.

- 30% of helpline callers sought general information on diabetes management.
- 58% sought specific information and support on accessing services.
- 2% on personal advocacy issues such as advocacy and insurance.
- 10% sought information on upcoming events and other issues.

Care Centres

- 6,300 people attend our podiatry (footcare) services, 75% of whom live with diabetes.
- Each day around 100 people with diabetes attend their Diabetic RetinaScreen appointment in our Care Centres.

Website & Social Media

193,462 visitors accessed www.diabetes.ie

- Over 1,600 visitors completed our Type 2 Diabetes Risk Assessment online with 77% classified as either high or moderate risk.
- 18,000 people receive our monthly ezine.
- 29,195 followers on our range of social media platforms.

Health Promotion & Events

- 269 people with Type 2 diabetes attended our virtual 6-month CODE Type 2 diabetes education programme.
- 6,266 registered for Diabetes Smart, our online interactive educational programme. Diabetes Smart is based on the principles of CODE for use by GPs and people at risk and/or diagnosed with Type 2 diabetes.
- 4 Education Webinars and a 1-day virtual Health Awareness Exhibition & Conference to celebrate World Diabetes Day for people living with diabetes and their families were delivered. More than 2,250 people registered for one or more of these events.
- 8 Emotional Wellbeing Education Webinars for parents of children and adolescents living with Type 1 diabetes and adults living with diabetes were delivered.
- 28 community diabetes education sessions were delivered to a range of community groups and workplace staff.
- 35 Carers Diabetes Education workshops were delivered to the staff of Nursing and Long-Term Residential Homes and Intellectual Disability Centres.
- Over 240 teachers and special needs assistants attended our virtual education sessions on managing Type 1 diabetes in school.

Education & Support

People who avail of our services and attend our events find them informative and helpful. An estimated 297,165 people are living with diabetes in Ireland of which 261,300 live with Type 2 diabetes and 30,741 live with Type 1 diabetes. Access to reliable, trusted, clear and concise information is paramount to helping manage their condition on a daily basis. Our services are there for people living with diabetes and their families who require support in their time of need.

In 2022, Diabetes Ireland continued to provide its many services to the diabetes community ensuring that thousands of people continued to receive education, support, and motivation to maintain good management of their condition in these difficult times.

2022

We continued to provide regular education webinars for people living with diabetes and their families. We held 4 webinars all of which were extremely well attended with very positive feedback from attendees. Some of these webinars were specifically for people with Type 1 diabetes or Type 2 diabetes while others were for everyone living with diabetes. Our webinars aim to provide people with practical information around the challenge of living daily with diabetes. More than 2,000 people registered for one or more of the webinars during the year.

26 CODE Structured Education programmes were delivered virtually to 269 participants living with Type 2 diabetes or pre-diabetes. Feedback was extremely positive with participants appreciative of being able to attend the programme from the comfort of their own homes.

4 Emotional Wellbeing Workshops were held for parents of children and adolescents living with Type 1 diabetes with 44 attendees and 4 workshops were held for adults living with diabetes with a further 44 attendees.

5,698 people contacted our Diabetes Helpline in 2022, which was very similar to the previous year. 30% of callers sought general information on diabetes management, 58% sought specific information and support on accessing services, 2% on personal advocacy issues such as insurance, school, work and HSE services and the remaining 10% sought information on upcoming events and other issues.

Three issues of our magazine “Diabetes Ireland” were produced and disseminated to 4,000 families in 2022. Four issues of Diabetes & Cardiology Professional were disseminated to over 5,000 healthcare professionals in 2022.

A 1-day virtual Health Awareness Exhibition & Conference to celebrate World Diabetes Day for our members and their families was delivered. The conference entitled “Living with Diabetes” consisted of three education streams with a number of presentations in each stream. The streams were specifically for parents of children living with Type 1 diabetes, adults living with Type 1 diabetes and adults living with Type 2 diabetes. More than 250 members registered for the conference.

Our new and expanded online interactive educational programme “Diabetes Smart” was launched in January 2022. The Diabetes Smart programme is based on the principles of CODE for use by GPs and people at risk and/or diagnosed with Type 2 diabetes.

Supported by Novo Nordisk through an educational grant, 6,266 people registered for the programme in 2022.

We held our first post covid in-person events for younger children living with Type 1 diabetes and their families with summer picnics held in Dublin and Cork and Christmas parties held in Cork, Donegal, and Dublin. More than 120 families attended one or more of these events.

We delivered 35 Carers Diabetes Education Programmes virtually to professional carers/staff working in Nursing Homes, Residential Homes, and Intellectual Disability Centres. The programme promotes the benefits of healthy food choices in modifying risk factors for people at risk of developing, or with, Type 2 diabetes.

In conjunction with Cork University Hospital diabetes paediatric team, we held a one-day virtual education day for 170 teachers and special needs assistants on managing Type 1 diabetes in school. We also delivered 6 smaller education sessions to teachers and special needs assistants with a further 72 attendees.

For healthcare professionals working in diabetes care services, we held 3 successful virtual conferences supporting adults and children living with diabetes and the need for effective pre-conceptual planning and pregnancy care for women with diabetes and gestational diabetes. We also held a further 2 educational webinars for community and practice nurses on diabetes management.



CODE is Diabetes Ireland's Free Online Group Education Programme for people living with Type 2 Diabetes

CODE is a structured group Self-Management course which is facilitated by either a nurse or a dietitian where you can find out more about how to manage your diabetes in a relaxed atmosphere while learning from others. It is supported by the HSE and has been running for 15 years. It is free to attend and is currently being delivered online. For more information visit our website www.diabetes.ie

10KM June Bank Holiday Challenge 2022 raised over €10,000. A huge thank you to all our participants!



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, with the majority of these diagnosed with Type 2 diabetes. Through our services, we aim to raise awareness of diabetes in the community and foster programmes for the early detection and prevention of diabetes complications and its burden. Having a healthy lifestyle and being active plus regular interaction with a GP/Diabetes Team can help reduce one's risk of developing diabetes-related complications.

2022

In 2022, 193,462 visitors accessed www.diabetes.ie.

Over 1,600 people completed our online Type 2 Diabetes Risk Assessment test on www.diabetes.ie. Based on being low, moderate or at high risk of having undiagnosed Type 2 diabetes, they were signposted to take appropriate action. 77% were classified as either at high or moderate risk of developing Type 2 diabetes.

On 31 December 2022, 29,915 friends follow Diabetes Ireland on our various social media platforms, an increase of 10% from the previous year.

In March, we launched our Diabetes & Kidney Awareness Campaign joining the Irish Kidney Association to share our [Check Know Discuss Campaign](#) to highlight the need for people living with diabetes to be aware of their kidney health. Chronic Kidney Disease is a condition that has the potential to go undetected as it does not cause symptoms in the early stages. It is a condition that can be screened for by getting urine and blood tests to monitor kidney function. These simple urine and blood tests are a routine part of Diabetes care with your GP/diabetes team.

To help prevent chronic kidney disease, Diabetes Ireland urged all people living with diabetes to attend routine check-ups with the GP or diabetes team, have their kidney function Checked by getting routine urine and blood tests done, Know the results of these tests and Discuss their kidney health with the GP/diabetes team to ensure you are doing all you can to protect your kidneys now and into the future. [Check, Know, Discuss](#).

Our [Check, Know, Discuss](#) campaign reached over 600,000 people in the first 6 months. The campaign was completed in conjunction with the Irish Kidney Association and supported by an educational from Astra Zeneca.

As part of our "Back to School" Awareness Campaign, we disseminated the new HSE booklet ["Meeting the Care Needs of Primary School Children with Type 1 Diabetes during School Hours"](#). The campaign aims to help teachers, SNAs, parents and diabetes teams with the transition for children with diabetes heading back to school.

The booklet provides useful information and a number of tools and easy-to-follow actions to help school staff to understand Type 1 diabetes and the needs of their pupil. It sets out clear guidelines that help structure the conversation and preparations between the family, diabetes team, and school staff. It explains diabetes and diabetes management to teachers and school staff and sets out clear lines of responsibility for all partners. It also helps to help to determine the need for non-teaching support (Special Needs Assistance) and for the first time presents different levels of support needs for children with diabetes based on age and diabetes management skills.

In partnership with Sanofi Pasteur, we ran an awareness campaign promoting the importance of getting the influenza vaccination for the diabetes community.

We also supported the HSE campaign encouraging the importance of the Pneumococcal vaccine for people with diabetes.

We completed 12 radio interviews in the period reaching an audience of over 1.2m people. All interviews were broadly related to our Diabetes Smart programme, Pre-budget Submission and World Diabetes Day plus living with, and understanding, diabetes as a serious health issue. A further 17 articles appeared in the print media reaching over 1.75m readers throughout the year.

Our health promotion team delivered 28 Community Diabetes Information sessions to a range of community groups such as Men's Sheds, Library Talks, Ask the Expert workshops, and workplace staff in 2022 with a total of Over 720 people attending.

CKD Campaign 2022

In March 2022, a new campaign **#CKD** was launched on World Kidney Day with the Irish Kidney Association highlighting that people living with Diabetes should be aware of their kidney health. Working in partnership with the Irish Kidney Association, CKD Steering Committee and AstraZenca to create an effective campaign to promote awareness. Highlighting the personal story of Rachel who was diagnosed with type 1 diabetes at 8 years of age and later diagnosed with stage 4 chronic kidney disease at 28 years of age. Reaching an audience reach of 667,589 in August 2022. Diabetes Ireland continues to promote this campaign.



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) 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 high quality of life. The HSE's Diabetic Retinopathy Screening programme is also based in both centres. The Centres are open 5 days per week serving the local diabetes populations.

2022

On 31 December 2022, our podiatry service in Dublin had a client base of just over 4,000 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. 76% 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.

On 31 December 2021, our podiatry service in Cork had a client base of just over 2,300 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. 73% 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.

Our counselling service was also available during the period as an online service making it possible for people from any geographical area to access the service. The service also provides face-to-face sessions in our Cork Care Centre and appointments are available on request.

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.

With the support of the HSE, Diabetes Ireland delivered high-risk foot care services in Wexford and Carlow for the first 6 months of 2022. Diabetes Ireland employs 2 Diabetes Nurse Specialists and 1 Senior Dietitian to deliver its CODE programme and health promotion initiatives nationwide.

Become “Diabetes Smart”



Diabetes Ireland Free e-learning programme for those with Type 2 Diabetes

Why? Estimated 234,398 people living with Type 2 diabetes in Ireland. OVER 90% of GLOBAL DIABETES is TYPE 2. CAN BE MANAGED through EDUCATION LIFESTYLE +/- MEDICATION.

What? Section 1: What is Diabetes; Section 2: Healthy Eating; Section 3: Getting Active; Section 4: Understanding Blood Glucose Levels & Medications; Section 5: Diabetes & Illness; Section 6: Complications Screening & Prevention.

How? Log on to: www.diabeteseducation.ie. Create an account. Access the full FREE programme.

For more information call us on 01 842 8118 or 021 427 4229 or email info@diabetes.ie

Diabetes Ireland

In January 2022, Diabetes SMART was launched as a free interactive online education platform available at www.diabeteseducation.ie. Developed by Diabetes Ireland with support from Novo Nordisk, this free interactive programme was launched to meet increasing demand from people with Type 2 diabetes who want to learn more about their condition and how to manage it effectively.

The Diabetes SMART programme contains six interactive modules, covering topics that explain What Diabetes Is, Understanding the key Medical Information such as blood glucose levels, managing illness, and providing lots of tips on healthy eating and getting active. The course can be completed whenever and wherever suits can be paused and continued at any time and is accessible via a laptop, tablet, or mobile phone.

The programme has been developed by diabetes healthcare professionals to support a busy lifestyle and participants can pause their interactive learning at any stage of the journey and resume with ease. This resource will give people with Type 2 diabetes the knowledge and accessible tools to learn how to manage their condition from the comfort of their own homes and protect their future health.

Speaking about her Type 2 diabetes journey, Deirdre McTeigue who trialled the programme said: “I really liked the visuals and the videos. As I’m newly diagnosed, I’m finding it all a bit daunting, I like that I can go back and look at the diagrams /videos again. I also like that I can share the material with my husband and children so they can understand and better support me. Especially as it’s also online, I can share it with my family. I find that they are now more willing to come out walking with me and more encouraging with the diet. Having Diabetes is restrictive, but I now know very manageable, and we can’t say that about a lot of illnesses.” Diabetes Smart is a valuable resource that will give newly diagnosed the opportunity to educate themselves about their condition and how to manage it effectively and will also act as a refresher programme for the thousands of people who are living with Type 2 diabetes for longer. It is also a good educational tool for GPs and health professionals to promote to their patients.

Diabetes Advocacy

Diabetes Ireland leads the way in advocating for more resources for diabetes services nationally. Diabetes Ireland is represented on both the HSE National Clinical Programmes for both adult's and children's diabetes services. Diabetes Ireland also has an Advocacy Committee consisting of people living with Type 1 diabetes and Type 2 diabetes, parents of children with diabetes and advocacy staff. Advocacy was once again a main priority of Diabetes Ireland in 2022. Our overall aim is to see improved public services, better and quicker access to new diabetes technology and medications and better recognition of diabetes by the Government and its public officials. Work is continuously ongoing to achieve improvements which will benefit the diabetes community.

2022

Diabetes Ireland launched its Pre-Budget Submission 2023 calling on the government to take a number of immediate actions to improve diabetes healthcare services for people with diabetes nationwide. Pre-Budget Submission 2023 proposed a number of immediate key actions for implementation which we consider to be person-focused, cost-effective, helps to reduce preventable diabetes complication and would improve the quality of life for over 295,000 people living with diabetes in Ireland. The key priorities identified were:

1. the need to provide immediate funding for the development of a National Diabetes Registry; and
2. regular auditing of diabetes clinical services, so people with diabetes get access to similar standards of treatment and care regardless of where they live.

Other priorities sought to ensure continuing progress of the Enhanced Community Care programme and development of diabetes specialist hubs, regular access to multidisciplinary diabetes teams in acute hospitals in paediatric and adult diabetes services with access to mental health specialists. Reimbursement of medicines for women with gestational diabetes and improved access to diabetes education. Timely access to diabetes technology including an extension of eligibility for Flash Glucose Monitoring to adults with diabetes based on clinical need and easier access to mortgages for people with diabetes. We were very encouraged by the number of people who submitted parliamentary questions to their TDs on one or more actions.

Diabetes Ireland also continued to support and work with the Cross-Party Parliamentary Group on diabetes, chaired by Cormac Devlin TD to bring the same message to the Minister for Health and his Department, the HSE Officials and other stakeholders. The Group worked closely with the various HSE National Clinical Programme Leads for both adult and paediatric diabetes services to meet with TDs and Senators throughout the year to discuss the positive benefits of investment in HSE diabetes services. Diabetes Ireland will continue to support this group in 2023.

In September 2022, we held a meeting in Leinster House where Oireachtas members heard directly from people living with diabetes about the issues and barriers they face in trying to effectively manage their condition and about the difficulties face trying to access HSE services and access new technologies and the need for funding to improve diabetes services nationwide.

At a meeting with Minister for Health, Stephen Donnelly, TD, we outlined our key priorities for funding and called for the setting up of a Diabetes Taskforce to develop a 10-year National Diabetes Strategy that provides vision, leadership and direction so that the HSE can recruit the staff required and improve quality of life for people living with diabetes.

The success of this combined advocacy activity saw new funding of approximately €5m provided in the budget on a range of diabetes issues including our two key priorities plus reimbursement of medicines for women with gestational diabetes. A commitment to ensure continuing progress of the Enhanced Community Care programme and development of diabetes specialist hubs and improved access to diabetes education through the continuing rollout of DAFNE centres was welcomed. A review into diabetes technology by HIQA has also begun which we hope will see access to Flash Glucose Monitoring for adults with diabetes based on clinical need.

Diabetes Ireland also provided advocacy support to 2% of callers to its helpline in 2022. These were in the areas of insurance cover, workplace, and school-related discrimination issues.

Locally, many of our patient advocates worked tirelessly to highlight deficiencies in local diabetes services and advocated for extra resources.

Diabetes Ireland working through the various committees and working in conjunction with all stakeholders will continue to advocate for the improvement of diabetes services nationally, for the publication and implementation of all outstanding HSE Guidelines and Policies and for access to new medications and technologies that will improve diabetes control for many people with diabetes.

TDs and Senators asked to support the call for the setting up of a Diabetes Taskforce to develop a 10-Year National Diabetes Strategy



In September, at a meeting in Leinster House, Oireachtas members heard directly from people living with diabetes about the issues and the barriers they face in trying to effectively manage their condition to the best of their ability and about the difficulties faced trying to access HSE services and access new technologies primarily due to the lack of diabetes staffing resources around the country.

Diabetes Ireland also told members that to improve diabetes care, we need to collectively act now and look further down the road and decide what future care for people with diabetes will look like. Diabetes Ireland called for the setting up of a diabetes task force to develop a 10-year National Diabetes Strategy that provides vision, leadership, and direction so that the HSE can recruit the staff required and improve the quality of life for people living with diabetes and reduce the long-term costs to the health service of diabetes complications.

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.

During the calendar year 1st July 2021 to 30th June 2022, the Diabetes Ireland Research Alliance continued to be a strong advocate for promoting Irish diabetes research ensuring that Irish Researchers were offered the best possible opportunities to minimise the development of diabetes and its complications where possible and support people living with diabetes to retain their optimal health. Diabetes Ireland Research Alliance worked with multidisciplinary research teams, academic students and professional clinicians all working towards improved outcomes for people with diabetes. Through the support of its committee, Diabetes Ireland Research Alliance collaborated in research study applications, provided guidance on expert panels, secured funding for new projects, fast-tracked recruitment processes when appropriate in the endeavour to move Irish diabetes research forward and put funding towards both an Irish-based research project.

In 2022, Diabetes Ireland Research Alliance, together with the Irish Research Council agreed to co-fund a two-year research project totalling €106,365 aimed at estimating the economic cost of diabetes care in Ireland and modelling the health impact and cost-effectiveness of implementing optimal evidence-based diabetes care and prevention services in Ireland. The research project has three main objectives:

- to develop a simulation model to estimate health impact and intervention effectiveness to prevent and manage diabetes in Ireland.
- to use the model to estimate the health impact and cost-effectiveness that could be achieved with optimal management of diabetes and cardiovascular disease (CVD) risk factors and screening for diabetes complications in people with diabetes in Ireland.
- to determine the health impact and cost-effectiveness that could be achieved through early action and lifestyle intervention to prevent Type 2 diabetes.

Dr Jonathan Briody, a health economist at RCSI University of Medicine and Health Sciences who will be undertaking the project said that *“what makes this initiative unique and state-of-the-art research is the adoption of the US-based CDC health impact simulation model to the Irish setting”*.

Dr Kate Gajewska, Diabetes Ireland Research and Advocacy Manager said: *“Research and advocacy always go together, as there is no effective advocacy to change and improve care without data, proof, and estimates. The information on the financial, psycho-social, and health-services-related burden of diabetes is missing in Ireland. We still have no diabetes registry, no clinical audit, and we do not know how much we spend, how big the financial burden of diabetes and its complications is, and how these costs can be reduced by appropriate interventions. Getting the evidence and information will help us tremendously to discuss the need for improving diabetes care in Ireland and prove to policymakers that investing in prevention and intervention strategies makes better sense (and is more cost-effective) than spending half of the yearly diabetes budget on diabetes complications.”*

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 2022, the Board of Directors consisted of 10 members and met virtually **3** 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 and Finance Committee that 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. An audit sub-committee whose role is to provide oversight on the charity's systems of internal control and financial reporting and the independence and effectiveness of the external auditors reports to this committee annually.
- The Board delegates day-to-day management of the charity to the Chief Executive who is supported by the Management & Finance Committee which met virtually 7 times in 2022. The Chief Executive also attends Board of Directors 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. **The committee met twice in 2022.**
- Diabetes Ireland Advocacy Committee which works to see improved public services, better and quicker access to new diabetes technology and medications and better recognition of diabetes by the Government and its public officials. The committee met 4 times in 2022.

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 months to 30 June 2022, the organisation made a loss of €10,182.

The latest available annual audited accounts to 30 June 2022 (from page 27 onwards) showed an income of €1,442,201 for the 12-month period and expenditure for the same period of €1,452,383 giving a loss of €10,182 for the period. The balance sheet showed a reserve of €1,520,434 on 30 June 2022.

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. Statutory funding from the Health Service Executive accounted for 27% of total income with the remaining 73% generated via other income streams such as corporate and community fundraising, membership, personal donations, services income, and legacies. The total of legacy bequests in the period totalled €17,377.

Without the fundraising support from thousands of people each year, Diabetes Ireland would not be able to provide its broad range of services. Throughout this report, we highlight some of the people who raised vital funds for Diabetes Ireland in 2022. Diabetes Ireland is very much appreciative of everyone who raised vital funds to help us maintain our services during the year.

In 2023, Diabetes Ireland will continue to strive to maintain its services to meet the needs of the diabetes community in Ireland.

Charity Registration No. 20013899

Company Registration No. 27655

DIABETES FEDERATION OF IRELAND

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

DIABETES FEDERATION OF IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|--|
| Directors | Philip Miesle Cormac Gollogly Collette McLoughlin Gerard Gallagher Daniel McDaid Hilary Hoey Patrick Power Gerald Henry Tomkin Barbara Scott |
| Secretary | Daniel McDaid |
| Charity Regulator Authority number | 20013899 |
| Company number | 27655 |
| CHY number | 6906 |
| Principal address | 19 Northwood House Northwood Business Campus Santry Dublin 9 |
| Registered office | 19 Northwood House Northwood Business Campus Santry Dublin 9 |
| Auditor | UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin |
| Bankers | Allied Irish Bank 40/41 Westmoreland Street Dublin 2 Bank of Ireland O'Connell Street Dublin 1 |
| Solicitors | Kelly & Griffin Solicitors 77 Terenure Road North Terenure Dublin 12 |

DIABETES FEDERATION OF IRELAND

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DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The directors present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council.

1. Summary of Objectives and Principal Activities

Organisation background

Diabetes Federation of Ireland (trading as "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, fosters programmes for the early detection and prevention of diabetes complications and supports advances in diabetes care and research that will improve standards of care and quality of life for people with diabetes.

Mission statement

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

Objectives and activities

- To provide support, education, and motivation to people with diabetes, their families, and friends.
- To raise awareness of diabetes in the community and foster programmes for early detection and prevention of diabetes complications and its burden.
- To support and encourage advances in diabetes care and research that improves quality of life and standards of care.

Our services

- Provide support and information to people with diabetes and their families via our Diabetes Helpline (01 842 8118) Mon-Fri 9am to 5pm.
 - Provide information via our website (www.diabetes.ie), social media, literature, and our magazine. "Diabetes Ireland" which is delivered directly to members.
 - Deliver regular "Diabetes education" webinars and online programmes with practical information around the challenges of living with diabetes.
 - Deliver our Type 2 diabetes structured education programme (CODE) to people living with Type 2 diabetes.
 - Provide preventative podiatry (footcare) services in our care centres in Dublin and Cork. The HSE's Diabetic Retinopathy Screening programme is also based in both centres.
 - Advocate and influence public policy for improvements in public diabetes services nationwide and quicker access to new medications and technology that will help people with diabetes to improve daily management of their condition.
 - Provide advice on all aspects of insurance cover including mortgage protection, and access to our private motor insurance scheme and anti-discrimination advice.
 - Deliver a wide range of health promotion initiatives to increase awareness of diabetes including school's awareness, workplace awareness, early detection, and prevention initiatives.
 - Provide diabetes awareness and prevention education for public and private service providers caring for people with diabetes in residential and Day Care settings.
 - Provide support for children with diabetes and their families through our Sweetpea Kidz club for children aged 2-10 years, teenage activities, family weekends and parent workshops.
 - Provide professional support to healthcare professionals via annual multi-disciplinary conferences, practice support packs and our Diabetes & Cardiology Professional magazine.
 - Promote, support and fund research related to the causes, prevention, and cure of diabetes via our subsidiary charity Diabetes Ireland Research Alliance.
-

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

2. Structure, Governance and Management

Directors and Secretary

The directors who served during the year and up to the date of signature of the financial statements were:

Philip Miesle

Cormac Gollogly

Collette McLoughlin

Philip Kavanagh

(Resigned 31 December 2021)

Gerard Gallagher

Daniel McDaid

Hilary Hoey

Patrick Power

Gerald Henry Tomkin

Barbara Scott

The secretary who served throughout the year was Daniel McDaid

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 €1.00.

The company's constitution establishes the objects and powers of the charitable company and is governed under its constitution 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 member's 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 its constitution.
 - Resourcing and the current financial position as set out in the latest published accounts.
 - Future plans and objectives.
-

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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 directors closely monitored the income and expenditure for the year and successfully put plans in place to avoid a significant loss in the period. The directors have forecast a breakeven budget for the next financial year but are cognisant of the need to provide in person events in the next financial year as society once again opens us which could increase expenditure.

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 and wider network

Diabetes Ireland Research Alliance is a connected 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.

3. Achievement and Performance

It was both a busy and extremely difficult year as Diabetes Federation of Ireland continued its efforts to recover from the impact of Covid 19.

Our online education services continued to grow with the development of a “Diabetes Emotional Wellbeing” programme added to our practical education webinar series and our Type 2 Diabetes CODE programme. Feedback on our virtual programmes was hugely positive with more people than ever accessing them from home.

We launched a Diabetes & Chronic Kidney Disease awareness campaign to highlight how it can be easily detected with routine blood and urine tests and to encourage people with diabetes to regularly discuss their kidney health with their diabetes team/GP. This ongoing campaign, being done in collaboration with the HSE National Renal Office and the Irish Kidney Association (IKA) was launched for World Kidney Day in March. A “Back to School” awareness campaign promoting the HSE Guidelines for caring for children with Type 1 diabetes during school hours and tips for preparing to go back to school after the summer holidays was also completed. Schools nationwide were sent a copy of the HSE Guidelines as part of this campaign.

With the support of the Diabetes Ireland Advocacy Group and the Cross-Party Parliamentary Group on Diabetes, Diabetes Federation of Ireland launched its first ever pre-budget submission which proposed 8 immediate key actions for implementation which we consider to be person-focused, cost-effective to help reduce preventable diabetes complications and improve quality of life for people living with diabetes in Ireland. These issues will remain a continuing focus for Diabetes Federation of Ireland, and we are sure other issues will be added going forward.

Following a request from the HSE, Diabetes Federation of Ireland also submitted a Patient Health Technology Assessment which highlighted the frustration of many people with diabetes who are unable to start or had to stop using Flash Glucose Technology due to lack of reimbursement and unaffordability.

Diabetes Federation of Ireland launched its new 5-year strategy “Changing Lives “2022-2026” strategy document which was developed after engagement with members on how we can best support them. The document included initiatives to improve supports at diagnosis for people with Type 1 and Type 2 diabetes, especially in the first year of diagnosis.

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

4. Financial and Operations Review

Financial results

The deficit for the year after providing for depreciation amounted to €10,182 (2021: surplus €413,866).

At the end of the year, the company has assets of €1,760,795 (2021: €1,891,217) and liabilities of €240,361 (2021: €360,601). The net assets of the company have decreased by €10,182.

Principal funding sources

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

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

Statement of Guiding Principles for Fundraising

Diabetes Federation of 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.

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.

Auditor

In accordance with the company's constitution, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

Post reporting date events

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

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.

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The directors' report was approved by the Board of Directors.

Daniel McDaid

Director

Dated: 14 November 2022

Hilary Hoey

Director

Dated: 14 November 2022

DIABETES FEDERATION OF IRELAND

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

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 and Act 2014 and Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy 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 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

Daniel McDaid

Director

Dated: 14 November 2022

Hilary Hoey

Director

Dated: 14 November 2022

DIABETES FEDERATION OF IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF DIABETES FEDERATION OF IRELAND

Opinion

We have audited the financial statements of Diabetes Federation of Ireland (the 'charity') for the year ended 30 June 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 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 state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with FRS102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIABETES FEDERATION OF IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF DIABETES FEDERATION OF IRELAND

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 directors' report, which for the purposes of company law, is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of our obligation under 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.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

DIABETES FEDERATION OF IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF DIABETES FEDERATION OF IRELAND

The purpose of our audit work and to whom we owe our responsibilities

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

For and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

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DIABETES FEDERATION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

| | | Unrestricted funds 2022 € | Restricted funds 2022 € | Total Unrestricted funds 2022 € | Restricted funds 2021 € | Total 2021 € |
|---|-----------|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| | Notes | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | 3 | 490,951 | - | 490,951 | 686,078 | 686,078 |
| Charitable activities | 3 | 156,308 | 381,538 | 537,846 | 1,102,849 | 1,212,087 |
| Other activities | 3 | 410,795 | - | 410,795 | - | 353,618 |
| Other income | 3 | 2,609 | - | 2,609 | - | 2,528 |
| Total income | | 1,060,663 | 381,538 | 1,442,201 | 1,151,462 | 2,254,311 |
| Expenditure on: | | | | | | |
| Charitable activities | 4 | 1,058,731 | 393,652 | 1,452,383 | 1,124,767 | 1,840,445 |
| Net incoming/(outgoing) resources before transfers | | 1,932 | (12,114) | (10,182) | 435,784 | 413,866 |
| Transfers between funds | | (12,114) | 12,114 | - | (21,918) | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (10,182) | - | (10,182) | 413,866 | 413,866 |
| Fund balances at 1 July 2021 | | 1,530,616 | - | 1,530,616 | - | 1,116,750 |
| Fund balances at 30 June 2022 | 21 | 1,520,434 | - | 1,520,434 | 1,530,616 | 1,530,616 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DIABETES FEDERATION OF IRELAND

BALANCE SHEET

AS AT 30 JUNE 2022

| | Notes | 2022 € | € | 2021 € | € |
|--|-------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | | 527,571 | | 557,156 |
| Investments | 9 | | 1,213 | | 1,213 |
| | | | <u>528,784</u> | | <u>558,369</u> |
| Current assets | | | | | |
| Stocks | 10 | 10,893 | | 16,070 | |
| Debtors | 11 | 90,066 | | 78,179 | |
| Cash at bank and in hand | | 1,131,052 | | 1,238,599 | |
| | | <u>1,232,011</u> | | <u>1,332,848</u> | |
| Creditors: amounts falling due within one year | 13 | (140,494) | | (242,344) | |
| Net current assets | | | <u>1,091,517</u> | | <u>1,090,504</u> |
| Total assets less current liabilities | | | 1,620,301 | | 1,648,873 |
| Creditors: amounts falling due after more than one year | 14 | | (99,867) | | (118,257) |
| Net assets | | | <u>1,520,434</u> | | <u>1,530,616</u> |
| Income funds | | | | | |
| Unrestricted funds | 21 | | 1,520,434 | | 1,530,616 |
| | | | <u>1,520,434</u> | | <u>1,530,616</u> |

The financial statements were approved by the Directors on 14 November 2022

Daniel McDaid
Director

Hilary Hoey
Director

Company Registration No. 27655

DIABETES FEDERATION OF IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

| | Notes | 2022 € | € | 2021 € | € |
|---|-------|-----------|------------------|-----------|------------------|
| Cash flows from operating activities | | | | | |
| Cash (absorbed by)/generated from operations | 22 | | (88,001) | | 352,206 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (1,156) | | (39,580) | |
| Net cash used in investing activities | | | (1,156) | | (39,580) |
| Financing activities | | | | | |
| Repayment of borrowings | | - | | (6,527) | |
| Repayment of bank loans | | (18,390) | | (17,557) | |
| Net cash used in financing activities | | | (18,390) | | (24,084) |
| Net (decrease)/increase in cash and cash equivalents | | | (107,547) | | 288,542 |
| Cash and cash equivalents at beginning of year | | | 1,238,599 | | 950,057 |
| Cash and cash equivalents at end of year | | | <u>1,131,052</u> | | <u>1,238,599</u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Diabetes Federation of Ireland is a company limited by guarantee incorporated in the Republic of Ireland. The registered office is 19 Northwood House, Northwood Business Campus, Santry, Dublin 9.

1.1 Accounting convention

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). The company is a public benefit entity.

The financial statements are prepared in euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

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.

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.

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

1.4 Incoming resources

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 into the company's bank account. Incoming resources have been included in the financial statements only when realised.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|-------------------|
| Leasehold land and buildings | 2% Straight line |
| Fixtures, fittings and equipment | 15% Straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/ (expenditure) for the year.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

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.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

The company does not operate a defined contribution pension scheme or a defined benefit pension scheme for its employees. The company facilitates a PRSA scheme for the employees who wish to contribute to same.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.15 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.

The Board confirms that the organisation held an active tax clearance.

Diabetes Federation of Ireland is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

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.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

| 3 Income | Unrestricted funds 2022 € | Restricted funds 2022 € | Total 2022 € | Total 2021 € |
|--|------------------------------------|----------------------------------|--------------------|--------------------|
| Income from donations, gifts & legacies | | | | |
| Sponsorship | 209,319 | - | 209,319 | 325,397 |
| Bequests | 17,377 | - | 17,377 | 79,943 |
| Fundraising | 264,255 | - | 264,255 | 280,738 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 490,951 | - | 490,951 | 686,078 |
| Income from charitable activities | | | | |
| Grants - HSE South | - | 26,920 | 26,920 | 264,776 |
| Grants - HSE South East | - | 124,837 | 124,837 | 144,415 |
| Grants - HSE North East | - | 207,635 | 207,635 | 393,026 |
| Grants - HSE West | - | 22,146 | 22,146 | 33,076 |
| Pobal | - | - | - | 267,556 |
| South East podiatry services (Non SLA) | 49,403 | - | 49,403 | - |
| General Income | 106,905 | - | 106,905 | 109,238 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 156,308 | 381,538 | 537,846 | 1,212,087 |
| Income from other charitable activities | | | | |
| Clinic/Merchandising | 360,913 | - | 360,913 | 331,114 |
| Other activities - workshops & awareness | 49,882 | - | 49,882 | 22,504 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 410,795 | - | 410,795 | 353,618 |
| Other income - VAT rebate | 2,609 | - | 2,609 | 2,528 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 413,404 | - | 413,404 | 356,146 |
| Total income and endowments | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | 1,060,663 | 381,538 | 1,442,201 | 2,254,311 |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

| 4 Expenditure | Unrestricted funds 2022 € | Restricted funds 2022 € | Total 2022 € | Total 2021 € |
|--|------------------------------------|----------------------------------|-------------------------|-------------------------|
| Raising funds | 33,831 | - | 33,831 | 74,012 |
| <u>Charitable activities</u> | | | | |
| Charitable activities | 923,233 | 393,652 | 1,316,885 | 1,639,416 |
| Governance costs | 101,667 | - | 101,667 | 127,017 |
| | <u>1,024,900</u> | <u>393,652</u> | <u>1,418,552</u> | <u>1,766,433</u> |
| Total expenditure | <u><u>1,058,731</u></u> | <u><u>393,652</u></u> | <u><u>1,452,383</u></u> | <u><u>1,840,445</u></u> |
| | | | | |
| 5 Operating Surplus | | | 2022 € | 2021 € |
| Operating surplus is stated after charging: | | | | |
| Depreciation of property, plant and equipment | | | 30,741 | 35,269 |
| Auditor's remuneration | | | 4,934 | 4,861 |
| | | | <u><u>35,675</u></u> | <u><u>40,130</u></u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

6 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|------------------------------------|----------------|----------------|
| Administration and marketing staff | 7 | 9 |
| Professional staff | 13 | 21 |
| | <u>20</u> | <u>30</u> |

Employment costs

| | 2022 € | 2021 € |
|--------------------------------|------------------|------------------|
| Wages and salaries | 882,257 | 1,168,457 |
| COVID 19 Subsidy - TWSS scheme | - | (25,918) |
| Social security costs | 94,528 | 119,773 |
| Pension costs | 24,690 | 22,899 |
| | <u>1,001,475</u> | <u>1,285,211</u> |

The number of employees whose annual remuneration was €50,000 or more were:

| | 2022 Number | 2021 Number |
|---|----------------|----------------|
| Staff salaries fall between €50,001 and €60,000 | 3 | 4 |
| Staff salaries fall between €60,001 and €70,000 | 1 | - |
| Staff salaries fall between €70,001 and €80,000 | - | - |
| 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 €110,000 | 1 | 1 |
| | <u>1</u> | <u>1</u> |

7 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

| | 2022 € | 2021 € |
|--|----------------|----------------|
| Salaries and other short-term benefits | <u>105,954</u> | <u>104,501</u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

8 Tangible fixed assets

| | Leasehold land and buildings € | Fixtures, fittings and equipment € | Total € |
|------------------------------------|---|---|----------------|
| Cost | | | |
| At 1 July 2021 | 592,059 | 271,933 | 863,992 |
| Additions | - | 1,156 | 1,156 |
| At 30 June 2022 | <u>592,059</u> | <u>273,089</u> | <u>865,148</u> |
| Depreciation and impairment | | | |
| At 1 July 2021 | 99,378 | 207,458 | 306,836 |
| Depreciation charged in the year | 11,841 | 18,900 | 30,741 |
| At 30 June 2022 | <u>111,219</u> | <u>226,358</u> | <u>337,577</u> |
| Carrying amount | | | |
| At 30 June 2022 | <u>480,840</u> | <u>46,731</u> | <u>527,571</u> |
| At 30 June 2021 | <u>492,681</u> | <u>64,475</u> | <u>557,156</u> |

9 Fixed asset investments

| | Prize Bonds € |
|-------------------------------|------------------|
| Cost or valuation | |
| At 1 July 2021 & 30 June 2022 | <u>1,213</u> |
| Carrying amount | |
| At 30 June 2022 | <u>1,213</u> |
| At 30 June 2021 | <u>1,213</u> |

10 Stocks

| | 2022 € | 2021 € |
|-------------------------------------|---------------|---------------|
| Finished goods and goods for resale | <u>10,893</u> | <u>16,070</u> |

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

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

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

11 Debtors

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | € | € |
| Amounts falling due within one year: | | |
| Trade debtors | 58,201 | 38,180 |
| Other debtors | 20,330 | 26,134 |
| Prepayments | 11,535 | 13,865 |
| | <u>90,066</u> | <u>78,179</u> |

12 Loans and overdrafts

| | 2022 | 2021 |
|---|----------------|----------------|
| | € | € |
| Bank loans | <u>124,296</u> | <u>142,686</u> |
| Payable within one year | 24,429 | 24,429 |
| Payable after one year | <u>99,867</u> | <u>118,257</u> |
| Amounts included above which fall due after five years: | | |
| Payable by instalments | <u>2,151</u> | <u>20,411</u> |

Allied Irish Bank holds a charge in the form of a mortgage debenture over the premises of the organisation at Units 11 & 19 Northwood House, Northwood Business Campus, Santry, Dublin 9.

13 Creditors: amounts falling due within one year

| | Notes | 2022 | 2021 |
|------------------------------------|-------|----------------|----------------|
| | | € | € |
| Bank loans | 12 | 24,429 | 24,429 |
| Other taxation and social security | | 23,982 | 26,335 |
| Deferred income | 15 | 73,544 | 145,988 |
| Trade creditors | | 13,544 | 40,597 |
| Other creditors | | 75 | 75 |
| Accruals | | 4,920 | 4,920 |
| | | <u>140,494</u> | <u>242,344</u> |

14 Creditors: amounts falling due after more than one year

| | Notes | 2022 | 2021 |
|------------|-------|---------------|----------------|
| | | € | € |
| Bank loans | 12 | <u>99,867</u> | <u>118,257</u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

15 Deferred income

| | 2022 | 2021 |
|--------------------------------|---------------|----------------|
| | € | € |
| Arising from government grants | 46,073 | 95,897 |
| Other deferred income | 27,471 | 50,091 |
| | <u>73,544</u> | <u>145,988</u> |

The following is information in relation to the government grants information per Department of Public Expenditure and Reform Circular 13/2014.

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|------------------------------------|---------------|--|---------------|
| Dept. of Health -HSE South CHO4 | Primary Care | The provision of diabetes support services in Ireland | 46,324 |
| Income deferred as at 01/07/2021 | | | 46,324 |
| Cash received | | | - |
| Income deferred as at 30/06/2022 | | | - |
| Income recognised | | | <u>46,324</u> |

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|--|---------------------------|--|----------------|
| Dept. of Health - HSE North East CHO9 | Code Programme Funding | The provision of diabetes support services in Ireland | 167,635 |
| Income deferred as at 01/07/2021 | | | - |
| Cash received | | | 167,635 |
| Income deferred as at 30/06/2022 | | | - |
| Income recognised | | | <u>167,635</u> |

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|--|------------------|--|---------------|
| Dept. of Health - HSE North East CHO9 | Health Promotion | The provision of diabetes support services in Ireland | 40,000 |
| Income deferred as at 01/07/2021 | | | 20,000 |
| Cash received | | | 40,000 |
| Income deferred as at 30/06/2022 | | | (20,000) |
| Income recognised | | | <u>40,000</u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

15 Deferred income (Continued)

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|---------------------------------------|----------------------|---|----------|
| Dept. of Health - HSE South East CHO5 | Core Funding payment | The provision of diabetes support services in Ireland | 75,433 |

| | |
|----------------------------------|--------|
| Income deferred as at 01/07/2021 | 3,500 |
| Cash received | 71,933 |
| Income deferred as at 30/06/2022 | - |

Income recognised 75,433

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|---------------------------------|----------------------|---|----------|
| Dept. of Health - HSE West CHO1 | Core Funding payment | The provision of diabetes support services in Ireland | 22,146 |

| | |
|----------------------------------|----------|
| Income deferred as at 01/07/2021 | 11,073 |
| Cash received | 22,146 |
| Income deferred as at 30/06/2022 | (11,073) |

Income recognised 22,146

| Name of Grantor | Name of Grant | Purpose of Grant | Amount € |
|----------------------------------|-------------------------------|---|----------|
| Dept. of Health - HSE South CHO4 | Office contribution and Locum | The provision of diabetes support services in Ireland | 30,000 |

| | |
|----------------------------------|----------|
| Income deferred as at 01/07/2021 | 15,000 |
| Cash received | 30,000 |
| Income deferred as at 30/06/2022 | (15,000) |

Income recognised 30,000

16 Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

17 Financial commitments, guarantees and contingent liabilities

The company has entered into operating lease agreements for the rental of office equipment. The future financial commitments for the remainder of these agreements is €25,549.

The company had no material contingent liabilities at the year ended 30 June 2022.

18 Capital commitments

The company had no material capital commitments at the year ended 30 June 2022.

19 Events after the reporting date

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

20 Related party transactions

Transactions with related parties

Diabetes Ireland Research Alliance (DIRA) is regarded as subsidiary of Diabetes Federation of Ireland (DFI).

During the year, the charity entered into the following transactions with related parties:

DFI collected donations totalling €11,866 (2020: €Nil) on behalf of DIRA. All donations collected in the year have been transferred to DIRA as at 30 June 2022.

DFI is also responsible for the administration of DIRA.

21 Reconciliation of funds

| | Opening Balance € | Income € | Expenditure € | Transfer of funds € | Closing Balance € |
|--------------------|-------------------------|------------------|--------------------|---------------------------|-------------------------|
| Restricted funds | - | 381,538 | (393,652) | 12,114 | - |
| Unrestricted funds | 1,530,616 | 1,060,663 | (1,058,731) | (12,114) | 1,520,434 |
| | <u>1,530,616</u> | <u>1,442,201</u> | <u>(1,452,383)</u> | <u>-</u> | <u>1,520,434</u> |

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

| 22 Cash generated from operations | 2022 | 2021 |
|--|-----------------|----------------|
| | € | € |
| (Deficit)/surplus for the year | (10,182) | 413,866 |
| Adjustments for: | | |
| Depreciation and impairment of tangible fixed assets | 30,741 | 35,269 |
| Movements in working capital: | | |
| Decrease/(increase) in stocks | 5,177 | (5,544) |
| (Increase)/decrease in debtors | (11,887) | 8,451 |
| (Decrease)/increase in creditors | (29,406) | 32,300 |
| (Decrease) in deferred income | (72,444) | (132,136) |
| Cash (absorbed by)/generated from operations | (88,001) | 352,206 |

| 23 Analysis of changes in net funds | At 1 July 2021 | Cash flows | At 30 June 2022 |
|--|-----------------------|-------------------|------------------------|
| | € | € | € |
| Cash at bank and in hand | 1,238,599 | (107,547) | 1,131,052 |
| Loans falling due within one year | (24,429) | - | (24,429) |
| Loans falling due after more than one year | (118,257) | 18,390 | (99,867) |
| | <u>1,095,913</u> | <u>(89,157)</u> | <u>1,006,756</u> |

24 Non-audit services provided by auditor

In common with many charities of our size and nature, we use our auditors to assist with the preparation of the financial statements.

25 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 November 2022.

DIABETES FEDERATION OF IRELAND
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Schedule 1 - Income

FOR THE YEAR ENDED 30 JUNE 2022

| | 2022 | 2021 |
|--|-------------|-------------|
| | € | € |
| Income | | |
| Recurring Income | | |
| Clinic Income | 360,913 | 331,114 |
| General Income | 106,905 | 109,238 |
| Sponsorship | 209,319 | 325,397 |
| Fundraising Income | 264,255 | 280,738 |
| Committed Income - HSE | 381,538 | 835,293 |
| Pobal | - | 267,556 |
| South East podiatry services (Non SLA) | 49,403 | - |
| Lottery funding and other income | 52,491 | 25,032 |
| | <hr/> | <hr/> |
| | 1,424,824 | 2,174,368 |
| | | |
| Non- Recurring Income | | |
| Bequests/Legacies | 17,377 | 79,943 |
| | <hr/> | <hr/> |
| | 17,377 | 79,943 |
| | | |
| Total Income | <hr/> <hr/> | <hr/> <hr/> |
| | 1,442,201 | 2,254,311 |

EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2022

| | 2022 | 2021 |
|---|------------------|------------------|
| | € | € |
| Direct Costs | | |
| Direct costs | 124,364 | 182,458 |
| Wages and salaries | 537,443 | 811,907 |
| COVID 19 Subsidy - TWSS scheme | - | (7,565) |
| Social welfare costs | 57,772 | 84,559 |
| Staff pension costs | 9,672 | 15,591 |
| | <hr/> | <hr/> |
| | 729,251 | 1,086,950 |
| | | |
| Administration Expenses | | |
| Wages and salaries | 344,812 | 356,550 |
| COVID 19 Subsidy - TWSS scheme | - | (18,353) |
| Social welfare costs | 36,754 | 35,214 |
| Staff pension costs | 15,019 | 7,308 |
| Staff Training | 9,306 | 10,168 |
| Recruitment costs | 10,886 | 177 |
| Rent payable | 17,164 | 17,164 |
| Insurance | 19,523 | 20,837 |
| Light and heat | 12,671 | 9,457 |
| Repairs and maintenance | 31,080 | 30,797 |
| Printing, postage and stationery | 88,733 | 88,802 |
| Advertising | 172 | 16,951 |
| Telephone | 15,343 | 15,249 |
| Computer costs | 32,288 | 50,479 |
| Travelling and entertainment | 6,538 | 661 |
| Legal and professional | 4,397 | 13,081 |
| Bank charges | 8,028 | 8,046 |
| Bad debts | 1,010 | 809 |
| General expenses | 245 | 1,518 |
| Branch expenditure | 2,935 | 13,801 |
| Leases | 15,519 | 15,316 |
| Management agent expenses | 8,870 | 10,032 |
| Subscriptions | 125 | 2,429 |
| Research payments | - | - |
| Auditor's remuneration | 4,934 | 4,861 |
| Depreciation of property, plant and equipment | 30,741 | 35,269 |
| | <hr/> | <hr/> |
| | 717,093 | 746,623 |
| | | |
| Finance | | |
| Other interest | 6,039 | 6,872 |
| | <hr/> | <hr/> |
| Total Expenditure | <u>1,452,383</u> | <u>1,840,445</u> |



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