

2022




**DESSA**  
Disability Equality  
Specialist Support Agency

# ANNUAL REPORT

**DISABILITY RIGHTS ARE HUMAN RIGHTS**

[dessa.ie](http://dessa.ie)

 [dessa\\_ireland](https://www.instagram.com/dessa_ireland)

 [@DESSA\\_ireland](https://twitter.com/DESSA_ireland)

## Message from the Chairperson

**Building the capacity of the Community & Voluntary sector and raising awareness of the UN Convention on the Rights of Persons with Disabilities (UNCRPD) have been to forefront of our work in 2022.**

**Established in 2001, DESSA is about promoting disability rights in Ireland. The purpose of DESSA is to support the creation of non-disabling communities – places where everyone with lived experience of disability and families can participate and contribute equally.**

**2022 was a busy year for the DESSA team. The UNCRPD continues to be the driving force which frames and guides our work. Through our training and advocacy work we continue to raise awareness of the Convention and support staff and volunteers within the community and voluntary sector to develop capacity in effective disability rights advocacy.**

**I am delighted to report the development of an exciting new project – an eLearning tool on Disability Equality, Inclusion and Human Rights. This project will enhance understanding and awareness of disability as a human rights and social inclusion issue and will support staff and volunteers in the community & voluntary sector to reflect on and improve their work practice.**

## Message from the Chairperson

Everyone has played an important role in our social inclusion work, but it would be greatly remiss of me not to mention the DESSA staff team – Manager Alice Griffin and Office Manager Linda Howe. As Chair, I would like to take this opportunity to acknowledge their contribution to DESSA.

Once again the Board have helped steer us through 2022. I would like to thank all of my colleagues on the Board for their dedication to DESSA's work. Their commitment has contributed to the success of our work with disabled people, their families and the wider community & voluntary sector.

Our journey continues, and – on behalf of my fellow directors – we warmly thank everyone who has chosen to be part of that journey: our project partners, our funders and those whose lived experience and expertise have guided us in our work.

This is my last year as Chair of DESSA. It has been my pleasure to lead the organisation over the past years and I wish my successor the very best in the future.

Jacqui Browne

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# About Us

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Established in 2001 DESSA is a national community development organisation and is unique in developing disability specific work within a community development context. DESSA is about promoting disability rights in Ireland, creating a society where everyone with lived experience of disability and their families can participate equally as full citizens. We do this by eliminating barriers to enable disabled people to reach their potential and participate fully in their community. Our work is based on the belief that people who experience disability are individuals with rights, not objects of charity.

DESSA's core remit entails the delivery of direct training, advocacy and information support services to individuals and families with lived experience of disability and to organisations supporting them. DESSA also works to develop the capacity of organisations in the Community & Voluntary sector to create non-disabling communities.

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# **Vision Statement**

**Ireland is an inclusive and non-disabling society, a place where disabled people can fully participate, contribute and achieve their goals and aspirations.**

# **Mission Statement**

**To pursue the active involvement and full participation of disabled people in society by creating inclusive and non-disabling communities. We do this by delivering strategic capacity building supports to the community & voluntary sector and to disabled people and their families.**

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# 2022

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## Key achievements in the past year...

### **KISP - Kildare Inclusion in Schools Project**

- **48 transition year students participated in training**
- **12 local community access audits conducted and findings presented to schools and/or local community**
- **Project collaboration with Kildare County Council and County Kildare Access Network**

### **eLearning Tool (CYPSC Collaboration)**

- **Development of e-learning disability equality, inclusion and human rights training for the community and voluntary sector**
  - **Funding support from the Department of Children, Equality, Disability, Integration and Youth, under the What Works Sharing Knowledge fund, 2022.**
  - **Project collaboration with 4 CYPSCs in Dublin City and County, Waterford and Wexford**
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# 2022

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## Key achievements in the past year...

### Disability Inclusion & Family Support (CYPSC Collaboration)

- Project collaboration with Dublin City North CYPSC and Fingal CYPSC
- Design and delivery of training to 15 CYPSC members
- Project Collaboration with Dublin City South and Dublin South County CYPSCs

### Disability Equality / Advocacy Training

- Delivery of 3 DET workshops to 12 Wexford CYPSC members
- Delivery of Advocacy workshop to parents in collaboration with Mohill FRC, Co. Leitrim

### Donegal CYPSC

- Consultation with CYPSC members on disability & inclusion practice within their services
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# 2022

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## Key achievements in the past year...

### Irish Guide Dogs for the Blind Support

- Delivery of information workshop on the UN CRPD
- Provision of mentoring support to the Advocacy & Policy Officer
- Facilitation and support to the Client Consultative Committee

### DPO Support

- Provision of organisational development support to the DPO Network
- Editing of the DPO Coalition Consultation Report on the UN CRPD

### Supporting Families

- Provision of support to DreamBig, Involve Autism, Galway Autism Partnership and Kildare Autism Network
- Strategic planning support to two parent-led advocacy groups
- Delivery of 5 Empowering Parents programmes

### Rights to Education Project (REP)

- Consultation with parents and guardians on their experiences, issues and knowledge in accessing mainstream education and supports
  - Engagement with local schools on the REP
  - Delivery of advocacy training to parents
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# 2022

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## Key achievements in the past year...

### Getting Included Network

- Delivery of a training workshop to Network members on the UN CRPD

### Core Funding

- Successful submission of SSNO funding application for the period 2022 - 2025

### Governance

- Implementation of the Charities Governance Code and submission to the Charities Regulator
-



# Our Goals

1

## **Best Practice Advocacy**

Promoting and championing the rights of disabled people and families through strong advocacy

2

## **Community Engagement and Social Inclusion**

Influencing community attitudes and awareness and increasing organisational capacity and competence

3

## **Partnership and Collaboration**

Building effective and sustainable partnerships for inclusion

4

## **Developing our Services**

Securing sustainable revenues

5

## **Strong Accountable Governance & Management**

Improving systems and processes of governance, transparency & accountability

# Snapshot of DESSA Work 1

## **Kildare Inclusion in Schools Project (KISP)**

**A partnership initiative between CKAN, DESSA and Kildare County Council, the Kildare Inclusion in Schools project seeks to support County Kildare schools to become positive to disability.**

**This project aims to**

- 1. Create positive understanding and awareness of disability and disability equality amongst children and young people.**
- 2. Provide students with practical skills in ensuring their schools and community are accessible to all, with particular reference to physical accessibility and inclusive communications.**

## **Key Outcomes in 2022**

- Delivery of training to 48 Transition Year (TY) students in Newbridge Holy Family Secondary School and the Salesian College, Celbridge, Co. Kildare.**
- Completion of 12 local community access audits and presentation of findings to schools and local community**
- Project collaboration with Kildare County Council and County Kildare Access Network**

## Snapshot of DESSA Work 2

### **Supporting families who experience disability**

**Empowering Parents supports parents/guardians to acquire the knowledge and skills to effectively advocate on behalf of their disabled children. This 8-week advocacy programme is a key element of our work in supporting families who experience disability.**

**Our goal in supporting families is two-fold:**

- 1. To ensure that every disabled child receives the support and opportunity to enjoy the same quality life outcomes as their non-disabled peers.**
- 2. To support families in having greater opportunities to participate in and contribute to the life of their communities.**

#### **Empowering Parents:**

- Shows parents new ways of thinking about their child's experience of disability**
- Tells parents about their child's rights, and how to achieve them**
- Supports parents to successfully communicate with their child's school and the HSE**

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

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

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Jacqui Browne Brian Miller Martin Kelly Susan Carton Anne Colgan Geraldine Graydon Pat Wylie Lucy Harrington - (Appointed 28/04/2022)
<b>Secretary</b>	Pat Wylie
<b>Company number</b>	360818
<b>Registered office</b>	Thomas Court Centre, 26 Hanbury Lane, Dublin 8
<b>Business address</b>	Thomas Court Centre, 26 Hanbury Lane, Dublin 8.
<b>Auditor</b>	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
<b>Bankers</b>	Ulster Bank Ireland Limited, College Green Branch, PO Box 145, 33, College Green, Dublin 2.

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

**DIRECTORS REPORT**

The directors present their annual report and the audited financial statements of the company for the year ended 31st December 2022.

**Directors**

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

Jacqui Browne  
Brian Miller  
Martin Kelly  
Susan Carton  
Anne Colgan  
Geraldine Graydon  
Pat Wylie  
Lucy Harrington - (Appointed 28/04/2022)

**Principal activities**

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

**Development and performance**

The deficit for the year after providing for depreciation amounted to €(2,101) (2021 - surplus €18,227). Funding received was spent for the purposes which it had been granted.

**Position of Treasurer**

During the year Pat Wylie took over as treasurer from Brian Miller.

**Principal risks and uncertainties**

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

**Going Concern**

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

**Taxation Status**

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



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

**DIRECTORS REPORT (CONTINUED)**

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Thomas Court Centre, 26, Hanbury Lane, Dublin 8.

**Relevant audit information**

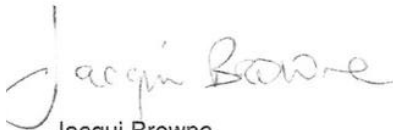
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

**Auditors**

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

This report was approved by the board of directors on 3rd May 2023 and signed on behalf of the board by:



Jacqui Browne  
Director



Brian Miller  
Director

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

**DIRECTORS RESPONSIBILITIES STATEMENT**

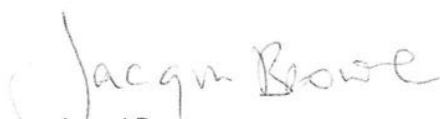
The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

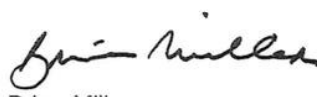
Irish company law requires the directors to prepare financial statements for each year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the year end date and of the surplus or deficit of the company for the year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

  
Jacqui Browne  
Director

  
Brian Miller  
Director

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

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Disability Equality Specialist Support Agency CLG (the 'company') for the financial year ended 31st December 2022 which comprise the Income and Expenditure Account, balance sheet, statement of changes in reserves, statement of cashflows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 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 Company's ability to continue as a going concern for a period of at least twelve months from the date 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.

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

***Other Information***

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

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

We have nothing to report in this regard.

***Opinions on other matters prescribed by the Companies Act 2014***

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

- in our opinion, the information given in the directors report is consistent with the financial statements; and
- in our opinion, 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 financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

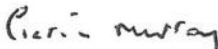
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.

  
Ciarán Murray

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

3rd May 2023

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

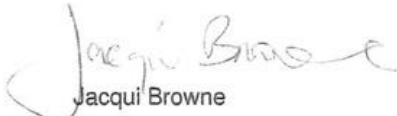
INCOME AND EXPENDITURE ACCOUNT  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022


	Note	2022 €	2021 €
Income		100,854	134,867
<b>Gross income</b>		<u>100,854</u>	<u>134,867</u>
Administrative expenses		(102,955)	(116,640)
<b>(Deficit) / surplus for the year</b>		<u>(2,101)</u>	<u>18,227</u>

All the activities of the company are from continuing operations.

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

The financial statements were approved by the board of directors on 3rd May 2023 and signed on behalf of the board by:

  
Jacqui Browne  
Director

  
Brian Miller  
Director

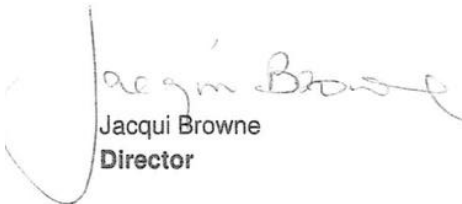
The notes on pages 13 to 22 form part of these financial statements.


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

**BALANCE SHEET  
AS AT 31ST DECEMBER 2022**

	Note	2022 €	€	2021 €	€
<b>Fixed assets</b>					
Tangible assets	9	1,319		1,758	
			1,319		1,758
<b>Current assets</b>					
Debtors	10	923		757	
Cash at bank and in hand		73,763		54,221	
		<u>74,686</u>		<u>54,978</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(42,001)</u>		<u>(20,631)</u>	
<b>Net current assets</b>			<u>32,685</u>		<u>34,347</u>
<b>Total assets less current liabilities</b>			<u>34,004</u>		<u>36,105</u>
<b>Net assets</b>			<u><u>34,004</u></u>		<u><u>36,105</u></u>
<b>Reserves</b>					
Income and Expenditure account			<u>34,004</u>		<u>36,105</u>
<b>Members funds</b>			<u><u>34,004</u></u>		<u><u>36,105</u></u>

These financial statements were approved by the board of directors on 3rd May 2023 and signed on behalf of the board by:

  
Jacqui Browne  
Director

  
Brian Miller  
Director

The notes on pages 13 to 22 form part of these financial statements.

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

**STATEMENT OF CHANGES IN RESERVES  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

	Income and Expenditure account €	Total €
<b>At 1st January 2021</b>	17,878	17,878
(Deficit) / surplus for the year	18,227	18,227
<b>Total comprehensive income for the year</b>	<u>18,227</u>	<u>18,227</u>
<b>At 31st December 2021 and 1st January 2022</b>	<u>36,105</u>	<u>36,105</u>
(Deficit) / surplus for the year	(2,101)	(2,101)
<b>Total comprehensive income for the year</b>	<u>(2,101)</u>	<u>(2,101)</u>
<b>At 31st December 2022</b>	<u><u>34,004</u></u>	<u><u>34,004</u></u>



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

**STATEMENT OF CASH FLOWS  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

	2022	2021
	€	€
<b>Cash flows from operating activities</b>		
(Deficit) / surplus for the year	(2,101)	18,227
<i>Adjustments for:</i>		
Depreciation of tangible assets	439	439
Accrued expenses/(income)	(1,611)	2,233
<i>Changes in:</i>		
Trade and other debtors	(166)	(418)
Trade and other creditors	22,981	(1,652)
Cash generated from operations	<u>19,542</u>	<u>18,829</u>
Net cash from operating activities	<u>19,542</u>	<u>18,829</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	-	(2,197)
Net cash from/(used in) investing activities	<u>-</u>	<u>(2,197)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	19,542	16,632
<b>Cash and cash equivalents at beginning of year</b>	54,221	37,589
<b>Cash and cash equivalents at end of year</b>	<u>73,763</u>	<u>54,221</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Thomas Court Centre, 26 Hanbury Lane, Dublin 8.

**2. Statement of compliance**

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

**3. Accounting policies and measurement bases**

**Basis of preparation**

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

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

**Going concern**

In our opinion, the company will have adequate resources available to finance its trading and other obligations during the course of the twelve months from the date of this letter.

**Turnover**

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**Tangible assets**

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

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

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

**Depreciation**

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

Fittings fixtures and equipment                      - 20%

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

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**Government grants**

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

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

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

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

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

**DISABILITY EQUALITY SPECIALIST SUPPORT AGENCY CLG  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**4. Critical Judgements and Estimates**

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

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

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**(a) Establishing useful economic life for depreciation purpose**

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

**(b) Going concern**

The directors have prepared budgets for the next financial year which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company were unable to continue as a going concern.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

5. Grant Agency	Sponsoring Government Department	Purpose of Fund	Term of Grant	2022 €
Pobal Scheme to Support National Organisations	Department of Rural and Community Development	Note A	1 Year	85,861
TUSLA - Dublin City South CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note B	1 Year	750
TUSLA - Dublin South County Dublin CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note C	1 Year	2,500
TUSLA - Waterford CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note D	1 Year	1,000
TUSLA - Wexford CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note E	1 Year	2,225
TUSLA - Dublin City North CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note F	1 Year	2,944
TUSLA - Fingal CYPSC	Department of Children Equality, Disability, Integration and Youth.	Note G	1 Year	3,040
DCEDIY - What Works Sharing Knowledge Fund	Department of Children Equality, Disability, Integration and Youth.	Note H	1 Year	20,000
				<u>118,320</u>

Note

A Annual contribution towards the costs of employing a specified number of full time equivalent positions and manager and providing creche facilities.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

- B Funding received from Dublin City South CYPSC of €750 towards the development of the eLearning module of Disability Equality, Inclusion and Human Rights.
- C Funding received from Dublin South County Dublin of €2,500 towards the delivery of Disability Inclusion and Family Support training in 2023.
- D Funding received of €1,000 from the Waterford Children and Young People's Services Committee in 2022 towards the Development of eLearning module of Disability Equality, Inclusion and Human Rights.
- E Funding received of €2,225 from the Wexford Children and Young People's Services Committee in 2022 towards the Delivery of Empowering Parents Programme.
- F Funding received of €700 from the Dublin City North Children and Young People's Services Committee in 2022 towards the Delivery of Disability Inclusion and Family Support training. In addition, the sum of €2,244 was received to aid the Delivery of Empowering Parents Programme in 2023.
- G Funding received of €700 from the Fingal Children and Young People's Services Committee in 2022 towards the Delivery of Disability Inclusion and Family Support training. In addition, the sum of €2,340 was received to aid the Delivery of Empowering Parents Programme in 2023.
- H Funding received from the Department of Children, Equality, Disability, Integration and Youth under the terms of the What Works Sharing Knowledge Fund. €2,090 was expenses in 2022 with the remaining balance of €17,910 being carried forward to 2023.

**6. Operating (loss)/profit**

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

	<b>2022</b>	<b>2021</b>
	€	€
Depreciation of tangible assets	439	439
Fees payable for the audit of the financial statements	1,988	1,950
	1,988	1,950



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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**7. Staff costs**

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

	2022	2021
	Number	Number
Core Administration	<u>2</u>	<u>2</u>

The aggregate payroll costs incurred during the year were:

	2022	2021
	€	€
Wages and salaries	76,498	80,126
Social insurance costs	8,317	9,184
Other retirement benefit costs	4,700	4,370
	<u>89,515</u>	<u>93,680</u>

No employee in 31st December 2022 had total employee benefits over €60,000 in the year.

**8. Appropriations of income and expenditure account**

	2022	2021
	€	€
At the start of the year	36,105	17,878
(Deficit) / surplus for the year	(2,101)	18,227
At the end of the year	<u>34,004</u>	<u>36,105</u>

**9. Tangible assets**

	Fixtures, fittings and equipment	Total
	€	€
<b>Cost</b>		
At 1st January 2022 and 31st December 2022	<u>31,321</u>	<u>31,321</u>
<b>Depreciation</b>		
At 1st January 2022	29,563	29,563
Charge for the year	439	439
At 31st December 2022	<u>30,002</u>	<u>30,002</u>
<b>Carrying amount</b>		
At 31st December 2022	<u>1,319</u>	<u>1,319</u>
At 31st December 2021	<u>1,758</u>	<u>1,758</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

<b>10. Debtors</b>		<b>2022</b>	<b>2021</b>
		€	€
Prepayments		<u>923</u>	<u>757</u>
<b>11. Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
		€	€
Tax and social insurance:			
PAYE and social welfare		2,300	2,495
Accruals		2,487	4,098
Deferred income		<u>37,214</u>	<u>14,038</u>
		<u>42,001</u>	<u>20,631</u>
<b>12. Employee benefits</b>			
The amount recognised in profit or loss in relation to defined contribution plans was €4,700 (2021: €4,370).			
<b>13. Financial instruments</b>			
The carrying amount for each category of financial instruments is as follows:			
		<b>2022</b>	<b>2021</b>
		€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>			
Cash at bank and in hand		<u>73,763</u>	<u>54,221</u>
<b>Financial liabilities measured at amortised cost</b>			
Deferred income		<u>37,214</u>	<u>14,038</u>
<b>14. Controlling party</b>			
The company is controlled by the Directors.			
<b>15. Comparative Figures</b>			
Comparative figures have been amended where appropriate for consistency with current year presentation.			

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on 3rd May 2023.

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

**The following pages do not form part of the statutory accounts.**

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


**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

	2022	2021
	€	€
<b>Income</b>		
SSNO Pobal	85,861	90,000
HSE - National Lottery	-	8,250
HSE - National Lottery (Funding in Advance)	-	(8,250)
Training Income	5,710	20,800
Tusla	12,459	-
Tusla (Funding Received in Advance)	(6,584)	-
Community Foundation	1,318	11,800
Community Foundation Digital Fund	-	2,010
CFDF (Transfer to Capital Grants)	-	(1,648)
CFDF Amortisation of Capital Grant	-	330
Irish Human Rights & Equality Commission	-	11,575
Department of CEDiy	20,000	-
Department of CEDiy (Funding Received in Advance)	(17,910)	-
	<u>100,854</u>	<u>134,867</u>
 <b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(76,498)	(80,126)
Employer's PRSI contributions	(8,317)	(9,184)
Staff pension costs - defined contribution	(4,700)	(4,370)
Management expenses	(745)	(47)
Insurance	(1,333)	(1,175)
Printing, postage and stationery	(1,032)	(765)
Advertising	(90)	-
Telephone	(146)	(340)
Computer costs	(1,296)	(5,698)
Travel and subsistence	(2,797)	(2,065)
Accountancy fees	(1,260)	-
Auditors remuneration	(1,988)	(1,950)
Bank charges	(224)	(231)
Department of CEDiy	(2,090)	-
IHREC Training	-	(10,250)
Depreciation of tangible assets	(439)	(439)
	<u>(102,955)</u>	<u>(116,640)</u>
 <b>(Deficit) / surplus before taxation</b>	<u>(2,101)</u>	<u>18,227</u>

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

POBAL SSNO DETAILED INCOME STATEMENT (CONTINUED)  
FINANCIAL YEAR ENDED 31ST DECEMBER 2022

	2022 €	2021 €
<b>Income</b>		
SSNO Pobal	85,861	90,000
	<u>85,861</u>	<u>90,000</u>
 <b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(89,975)	(89,729)
Travel and subsistence	-	(271)
	<u>(89,975)</u>	<u>(90,000)</u>
 <b>Operating surplus / (deficit)</b>	<u>(4,114)</u>	<u>-</u>



**DESSA, the Disability Equality Specialist Support Agency, is a company limited by guarantee and not having a share capital. DESSA is also a registered charity with the Revenue Commissioners.**

**Directors**

**Martin Kelly (Chairperson Appointed 3rd May 2023)**

**Pat Wylie (Treasurer Appointed 3rd May 2023)**

**Brian Miller (Secretary Appointed 3rd May 2023)**

**Jacqui Browne**

**Susan Carton**

**Geraldine Graydon**

**Anne Colgan**

**Staff**

**Alice Griffin, Manager**

**Linda Howe and Alicia Byrne Keane, Administrators**

**Company Number: 360818**

**Charity Number: CHY 16068**

**Registered Office: Thomas Court Centre, 26 Hanbury Lane,  
Dublin 8**

**Auditors: Hayden Brown, Grafton Buildings, 34 Grafton  
Street, Dublin 2**

**Solicitors: John Gaynor & Co. Ltd., 42 - 46 Thomas Street,  
D8**

**Bankers: Ulster Bank Ireland Limited, College Green  
Branch, P/O Box 145, 33 College Green, Dublin 2**

