

# National Disability Authority Financial Statements 2000

31 December 2000

## National Disability Authority

### *Authority Members and other Information*

- Ms A Kerins
  - Ms P Carey
  - Mr J Casey
  - Mr M Connor
  - Mr J Dolan
  - Ms M Dooley
  - Ms N Gildea
  - Mr R Grier
  - Mr B Ingoldsby
  - Mr G Lambert
  - Mr C Lynch
  - Mr M O'Donoghue
  - Ms B O'Leary
  - Mr D Ring
  - Ms H Caesar
  - Mr J Finnerty
  - Ms S Langford
  - Mr J O Gorman
  - Ms S Tierney
  - Mr D O' Shea
- 
- Director: Claire O Connor
  - Solicitors: Kilcullen & Associates, 183 Rathmines Rd Lwr, Dublin 6
  - Bankers: Bank of Ireland, Upper Leeson St, Dublin 4
  - Auditors: Comptroller & Auditor General, Dublin Castle, Dublin 2

### *National Disability Authority*

The National Disability Authority was established on June 12, 2000 under Section 6 of the National Disability Authority Act 1999.

## **Responsibilities of the Authority Members**

The Authority is required by Section 17 (2) of the National Disability Act 1999 to prepare statements for each financial year which give a true and fair view of the state of the affairs of the Authority and of its income and expenditure for that period.

In preparing those financial statements, the Authority is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- comply with applicable Accounting Standards, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the National Disability Authority will continue in existence.

The Authority is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority and to enable it to ensure that the financial statements comply with the Act. It is also responsible for safeguarding the assets of the National Disability Authority and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Authority

Chairman

Director

Date

NATIONAL DISABILITY AUTHORITY

## **Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas**

I have audited the financial statements on pages 5 to 13 under Section 17 of the National Disability Authority Act, 1999.

## ***Respective Responsibilities of the Authority and the Comptroller and Auditor General***

The accounting responsibilities of the members of the Authority are set out on page 3. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me by the Authority and to report on them.

## ***Basis of Audit Opinion***

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

## ***Opinion***

In my opinion, proper books of account have been kept by the Authority and the financial statements, which are in agreement with them, give a true and fair view of the state of affairs of the National Disability Authority at 31 December 2000 and of its income and expenditure and cash flow for the period then ended.

**John Purcell**

**Comptroller and Auditor General**

**23 March 2004**

# **STATEMENT OF ACCOUNTING POLICIES**

## ***Functions of the National Disability Authority***

The National Disability Authority is an independent agency, established under the aegis of the Department of Justice, Equality and Law Reform by the National

Disability Authority Act 1999. The Authority strives to ensure that the rights and entitlements of people with disabilities are protected. It acts as a central national body

- to assist in the co-ordination and development of disability policy;
- to undertake research and development statistical information for the planning, delivery and monitoring of disability programmes and services.
- to advise the Minister on standards for programmes and services and prepares codes of practice;
- to monitor the implementation of standards and codes of practice;
- to encourage and recognise the promotion of equality for people with disabilities.

### ***Basis of accounting***

The financial statements have been prepared using the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards recommended by the recognised accountancy bodies are adopted as they become operative.

### ***Currency***

The amounts used in these financial statements are denominated in Irish Pounds. Euro equivalents are presented for information purposes.

### ***Oireachtas Grant Income***

The income from this source represents actual cash receipts in the period.

### ***Other Income -Department of Education and Science***

Recoupment from the Department of Education and Science in respect of salaries and superannuation met by the National Disability Authority is accounted for on an accruals basis.

### ***Fixed Assets and Depreciation***

Fixed Assets are shown at original cost or valuation less accumulated depreciation. Depreciation is provided at the following annual rates:

Office Furniture and Equipment	20.00%	(Straight Line)
Computer Hardware and Software	33.00%	(Straight Line)
Premises	2.50%	(Per Annum, Reducing Balance Basis)
Vehicles	20.00%	(Straight Line)

## ***Capital Account***

The Capital Account represents the unamortised amount of income allocated for the purchase of fixed assets.

## ***Taxation***

The Authority is exempt from corporation tax under Section 41 of the Finance Act 1991.

National Disability Authority

## **Financial Statements for the period ended 31st December, 2000**

### **Income and Expenditure Account for the period ended 31 December, 2000**

<b>INCOME</b>	<b>Notes</b>	<b>2000 (£)</b>	<b>2000 (€)</b>
Grant income	2(a)	1,715,000	2,177,601
Other Income	2(b)	270,873	343,937
		<b>1,985,873</b>	<b>2,521,538</b>
Transfer to Capital Account	7	-50,290	-63,855
<b>Total income</b>		<b>1,935,583</b>	<b>2,457,683</b>
<b>EXPENDITURE</b>			
Projects and Commissioned work	3	519,000	658,994
		<b>519,000</b>	<b>658,994</b>
<b>Development, Support and Administration costs</b>			
Salary and Superannuation Costs	4	677,080	859,714
Administration Costs	5	285,383	362,362
Depreciation	6	35,867	45,542
		<b>998,330</b>	<b>1,267,618</b>
<b>Total Expenditure</b>		<b>1,517,330</b>	<b>1,926,612</b>
<b>SURPLUS FOR THE PERIOD</b>		418,253	531,071
Surplus Brought Forward		21,223	26,948
<b>Surplus on Income and Expenditure Account</b>		<b>439,476</b>	<b>558,019</b>

The Board has no gains or losses in the period other than those dealt with in the Income and Expenditure Account.

The results of the period relate to continuing operations.

The Statement of Accounting Policies and Notes 1 to 13 form part of these Financial Statements

Signed: (Chairperson)

Signed: (Director)

Date:

### Balance Sheet as at 31 December 2000

INCOME	Notes	2000 (£)	2000 (€)
FIXED ASSETS	6	1,231,453	1,563,623
CURRENT ASSETS			
Debtors and Prepayments		2,675	3,397
Cash at Bank and on hand		994,308	1,262,510
		<b>996,983</b>	<b>1,265,907</b>
CURRENT LIABILITIES			
Creditors and Accruals	10	557,507	707,888
		<b>557,507</b>	<b>707,888</b>
NET CURRENT ASSETS		439,476	558,019
<b>TOTAL ASSETS</b>		<b>1,670,929</b>	<b>2,121,642</b>
REPRESENTED BY:			
Capital Account	7	1,231,453	1,563,623
Surplus on Income and Expenditure Account		439,476	558,019
		<b>1,670,929</b>	<b>2,121,642</b>

The Statement of Accounting Policies and Notes 1 to 13 form part of these Financial Statements.

Signed: (Chairperson)

Signed: (Director)

Date:

## Cash Flow Statement for the period ended 31 December, 2000

	Notes	2000 (£)	2000 (€)
Net Cash Inflow /(Outflow) from Operating Activities	8(a)	269,411	342,081
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>			
Interest received		434	551
Net inflow from returns on			
investments and servicing of finance		434	551
<b>INVESTING ACTIVITIES</b>			
Purchase of fixed assets		-86,157	- 109,397
Disposal of fixed assets			
Net Cash Outflow from			
Investing activities		-86,157	- 109,397
Change in Cash		183,688	233,236

## Notes to Financial Statements for the period ended 31st December, 2000

### **1 These Financial Statements cover the Period from the date of Establishment 12 June 2000 to 31 December 2000**

*1(a) Expenditure of IR £80,941 paid directly to suppliers by the Department of Justice, Equality and Law Reform in respect of the establishment of the National Disability Authority is shown in the Appropriation Accounts of the Minister of*

*Justice, Equality and Law Reform and does not form part of the National Disability Authority accounts.*

*1 (b) The following are the balances transferred to the National Disability Authority following the dissolution of the National Rehabilitation Board on June 12 2000. The National Disability Authority was given responsibility for the payment of the National Rehabilitation Board's outstanding liabilities*

	£
Debtors	88,004
Creditors	-877,401
Bank and Cash	810,620
Fixed Assets	1,181,163
Capital	-1,181,163
Surplus	-21,223

## **2 . INCOME**

	2000 (£)	2000 (€)
2 (a) Grant Income		
Dept of Justice, Equality and Law Reform	1,715,000	2,177,601
	<b>1,715,000</b>	<b>2,177,601</b>
2 (b) Other Income		
Dept of Education and Science	210,253	266,966
Superannuation Contributions	44,373	56,342
DSCFA Receipts	2,341	2,972
Canteen	536	680
Publications	4,619	5,865
Travel Refunds	2,580	3,276
Bank Interest	434	551
Postage /Telephone/ Stationery	212	270
Sundry	5,525	7,015
	<b>270,873</b>	<b>343,937</b>



### **3. PROJECTS AND COMMISSIONED WORK**

	£	€
Scholarships	16,500	20,951
Prizes / Contributions	2,500	3,174
Chair in Disability Studies	500,000	634,869
	<b>519,000</b>	<b>658,994</b>

### **4. SALARY AND SUPERANNUATION COSTS**

	£	€
NDA Staff Pay	454,840	577,528
Agency Staff	12,574	15,966
NEPS Staff Pay	136,611	173,460
NEPS Lump Sums	73,055	92,761
	<b>677,080</b>	<b>859,714</b>

The average number of staff employed by the Authority in the period was 30.

### **5. ADMINISTRATION COSTS**

	<b>2000 (£)</b>	<b>2000 (€)</b>
Travel	33,812	42,932
Training/Conference/Seminar Fees	8,404	10,671
Recruitment	18,405	23,369
Advertising	13,027	16,541
Bank Interest / charges	82	103
Canteen/meals	21,798	27,677
Cleaning / domestic	5,005	6,356
Computer supplies	1,076	1,367
Consultancy fees	19,008	24,135

	<b>2000 (£)</b>	<b>2000 (€)</b>
Couriers	558	709
Gas / electricity	7,107	9,025
Insurance	960	1,220
Maintenance	65,742	83,475
Office furniture / equipment	8,974	11,394
Office supplies	10,244	13,008
Postage and Telephones	16,562	21,030
Printing / photocopying	2,181	2,769
Publications / periodicals	11,464	14,556
Representations	799	1,014
Security	516	655
Seminars	2,470	3,137
Subscriptions / Donations	1,576	2,001
Sundry	457	580
Translations / interpreting	217	276
Audit fee	10,000	12,697
Public relations	6,386	8,108
Bad debts reserve	18,553	23,557
	<b>285,383</b>	<b>362,362</b>

## **6. FIXED ASSETS**

	<b>Computer Hardware and Software</b>	<b>Office Furniture and Equipment</b>	<b>Premises</b>	<b>Vehicles</b>	<b>Total (£)</b>	<b>Total (€)</b>
<b>Cost or Valuation</b>						
Balance at 12 June 2000						
- at Cost	0	71,703	1,109,460	0	1,181,163	1,499,768

	<b>Computer Hardware and Software</b>	<b>Office Furniture and Equipment</b>	<b>Premises</b>	<b>Vehicles</b>	<b>Total (£)</b>	<b>Total (€)</b>
Additions at cost	38,784	24,845	0	22,528	86,157	109,397
Balance at 31 December 2000	38,784	96,548	1,109,460	22,528	1,267,320	1,609,165
Depreciation						
Charged in the period	7,134	10,763	15,460	2,511	35,867	45,542
Balance at 31 December	<b>7,134</b>	<b>10,763</b>	<b>15,460</b>	<b>2,511</b>	<b>35,867</b>	<b>45,542</b>
NET BOOK VALUE - 31/12/00	31,650	85,785	1,094,000	20,017	1,231,453	1,563,623

The opening Balance represents the balance transferred from National Rehabilitation Board to the National Disability

Authority on the dissolution of the National Rehabilitation Board on 12 June 2000.

## **7. CAPITAL ACCOUNT**

	<b>2000 (£)</b>	<b>2000 (€)</b>
Balance at 12 June 2000	1,181,163	1,499,768
Transfer (From)		
Income and Expenditure Account		
Income applied to purchase fixed assets	86,157	109,397
Amortised in the year in line with		
asset depreciation	-35,867	-45,542
Released on disposal of fixed assets	0	0
	<b>50,290</b>	<b>63,855</b>

	<b>2000 (£)</b>	<b>2000 (€)</b>
Balance at 31 December	1,231,453	1,563,623

The opening balance at the 12 June 2000 represents the Fixed Assets acquired on the Dissolution of the National Rehabilitation Board.

## **8. CASH FLOW RECONCILIATION**

### **8 (a) RECONCILIATION OF SURPLUS FOR THE PERIOD TO CASH FROM OPERATING ACTIVITIES**

	2000(£)	2000(€)
Surplus for the period	418,253	531,071
Adjustment for non operating items		
Interest Receivable	-434	-551
Movement on Capital Account	50,290	63,855
Adjustment for non cash items		
Depreciation	35,867	45,542
Change in Debtors	85,329	108,345
Change in Creditors	-319,894	-406,182
Cash From Operating Activities	<b>269,411</b>	<b>342,081</b>

### **8(b) ANALYSIS OF BALANCES OF CASH AND MOVEMENTS DURING THE PERIOD**

	£	€
Balance at 12 June	810,620	1,029,275
Increase in Cash	183,688	233,235
Balance at 31 December	<b>994,308</b>	<b>1,262,510</b>

## **9. SUPERANNUATION**

A Superannuation scheme under Section 28 of the NDA Act, 2000, is in the course of preparation. At present staff of NDA who were formerly staff of the National Rehabilitation Board (NRB) who retire receive Superannuation benefits under the terms of the Local Government Superannuation Scheme. Staff who have been employed by NDA subsequent to its establishment and who retire receive benefits in line with the terms of the Nominated Health Agencies

Superannuation Scheme. No provision is made in respect of future superannuation liabilities.

### **10. CREDITORS**

Creditors and Accruals	153,120
Creditors relating to NRB	404,387
Total creditors at 31 December 2000	557,507

### **11 CONTINGENT LIABILITIES**

There are no contingent liabilities at 31 December 2000.

### **12 Capital Commitments**

There are no outstanding Capital Commitments at 31 December 2000

### **13 APPROVAL OF FINANCIAL STATEMENTS**

The Financial Statements were approved by the Authority on 18th March 2004.

## **FINANCE NOTE FOR 2001 ACCOUNTS**

The National Disability Authority is funded by the Exchequer through the Department of Justice Equality and Law Reform. It makes agency payments on behalf of the Department of Education and Science, and receives reimbursement of occupancy outlay from the Department of Health and Children

Expenditure totalling €3.029m was incurred by NDA during 2001

This comprised pay €1.356m and non pay €1.673m.

The main areas of non pay expenditure were:

	<b>€,000</b>
Rent and Administration costs	507

	<b>€,000</b>
Recruitment costs travel and training	617
Projects and Commissioned work	446
Depreciation	103
<b>Total</b>	<b>1.673</b>

NDA complied with all aspects of the Government Public Procurement Procedures and Government Financial procedures including the preparation of a Fixed Assets Register. NDA is designated under the Prompt Payments Act 1997 and complies with the Act.

The key projects in the commissioned work area were the Accessibility of Public services, the Barcelona declaration and the development of the NDA website.

Please note that the accounts for 2001 have not been audited and are subject to change