

National Disability Authority

Financial Statements

For the Year Ended 31 December 2023

GENERAL INFORMATION

Address : 25 Clyde Road, Ballsbridge, Dublin 4, D04 E409

Director : Dr. Aideen Hartney

Solicitors : Beauchamps, Sir John Rogerson's Quay, Dublin 2, D02 KV60

Bankers : Bank of Ireland, 104 Ranelagh, Dublin 6
Bank of Ireland, Ballsbridge, Dublin 4

Auditors : Comptroller and Auditor General, 3A Mayor Street Upper,
Dublin 1, D01 PF72

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National Disability Authority

Governance Statement and Authority Members' Report

For the year ended 31 December 2023

Governance

The National Disability Authority (NDA) was established under the National Disability Authority Act 1999. The NDA has duties to deliver on functions set out in section 8 of the Act and can produce codes of practice in accordance with section 10 of the Act. The NDA has additional functions awarded under the Disability Act 2005 and was named as the monitoring body under the European Union (Accessibility of websites and mobile applications of public sector bodies) Regulations (S.I. No 358 of 2020) – also known as the Web Accessibility Directive (WAD). Late in 2020, the NDA was assigned the role to prepare a report under Section 10 of the Irish Sign Language Act (2017) and has been advised that this will become another of the NDA's standing functions in future years. Further functions have been assigned to the NDA following the Assisted Decision Making (Capacity) (Amendment) Act of 2022 passing into law in April 2023, and the transposition of the European Union (Accessibility Requirements of Products and Services) Regulations 2023 (S.I. 636/2023).

The NDA sits under the aegis of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) as outlined in the Disability, Equality, Human Rights, Integration and Reception (Transfer of Departmental Administration and Ministerial Functions) Order 2020 (S.I. No 436/2020).

The NDA is independent in the exercise of its functions, in accordance with section 7 of the National Disability Authority Act 1999. The NDA's independent Board (the Authority) is accountable to the Minister for Children, Equality, Disability, Integration and Youth and is responsible for ensuring good governance. It performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues.

The regular day-to-day management, control and direction of the National Disability Authority are the responsibility of the Director and the senior management group. The group must follow the broad strategic direction set by the Authority and must ensure that all Authority members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Director acts as a direct liaison between the Authority and management of the National Disability Authority.

Responsibilities of the members of the Authority

The work and responsibilities of the Authority are set out in the National Disability Authority Act 1999 and the Disability Act 2005. The Authority has a formal schedule of matters specifically reserved for it for decision to ensure that the direction and control of the NDA is maintained. This schedule includes the following:

- significant acquisitions, disposals and retirement of assets of the NDA;
- major investments (in excess of €50,000) and capital projects, contracts and investments;
- delegated authority levels and risk management policies (standing item);
- Authority committee structures and terms of reference;
- assurances of compliance with statutory and administrative requirements in relation to the approval of the appointment, number, grading and conditions of all staff (which will also include remuneration and superannuation);
- approval of annual budgets and corporate plans;
- approval of annual reports and financial statements;
- appointment, remuneration and assessment of the performance of the Director.

Section 17 of the National Disability Authority Act 1999 requires the Authority to keep, in such form as approved by the Minister for Children, Equality, Disability, Integration and Youth, all proper books of account of all income and expenditure of the Authority. In addition, section 16 of the Act states that moneys may be provided by the Oireachtas, a grant of such amount as the Minister for Children, Equality, Disability, Integration and Youth, with the concurrence of the Minister for Finance, sanctions towards the expenses of the Authority in the performance of its functions.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Authority is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 17 of the NDA Act. The maintenance and integrity of the corporate and financial information on the NDA's website is the responsibility of the Authority.

The Authority is responsible for approving the NDA annual work plan and budget. An evaluation of the performance of the annual plan and budget was completed on an ongoing basis by the Authority throughout 2023. This includes a review of the monthly management accounts, reports from the Finance Committee and a review of the annual financial statements. The Authority also approves annual work plans and reviews implementation progress during the year. The budget and performance as set out in the monthly management accounts are also reviewed by the senior

management group and separately by the Finance Committee. The Audit & Risk Committee also receives the monthly management accounts for information purposes.

The Authority is responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Authority considers that the financial statements give a true and fair view of the financial performance and the financial position of the National Disability Authority at 31 December 2023.

Board Structure

The Authority (i.e. the Board of the NDA) consists of a Chairperson and 12 ordinary members, all of whom are appointed by the Minister for Children, Equality, Disability, Integration and Youth. Of the 12 members, one is elected through a ballot of the staff and is appointed by the Minister. Another is an officer of the Minister and a third member of the Authority is appointed by the Minister as a nominee of another Department of relevance to the activities and functions of the NDA. In the current board this nomination has been made by the Department of Health.

The members of the Authority are appointed for a term of four years and meet on a bimonthly basis. Under the provisions of the Act, the Authority members may be appointed for a second term. The table below details the appointment period for the current members of the Authority:

Name:	Role:	Appointment Date:	Reappointment Date:
Kathryn O'Donoghue	Chairperson	August 2018*	September 2022
Jack Kavanagh	Member	August 2018*	November 2022
Cathal Morgan	Member	August 2018*	November 2022
Rebecca Gageby	Member	November 2022	
Deirdre Sheehan	Member	November 2022	
Adrian Carroll	Member	November 2022	
Eltin Ryle	Member	November 2022	
Thomas Maguire	Member	November 2022	
Lorraine Lally	Member	November 2022	
Jane Ann Duffy	Member	November 2022	
Vivian Rath	Member	November 2022	
Niamh Fawl	Member	January 2021*	November 2022
Roderick Bond	Member	December 2023	

*Authority members currently serving a second term.

Bernadette Egan, appointed to the Authority in November 2022, resigned her position in October 2023. The Minister for State with Special Responsibility for Disability Anne

Rabbitte appointed Roderick Bond as her replacement in late 2023, as per the table above.

As per the National Disability Authority Act, 1999, the NDA is required to hold at least 4 Authority meetings throughout a calendar year. In 2023 the Authority met 6 times.

The Authority conducted a self-evaluation of its performance in 2023 in line with the Code of Practice for the Governance of State Bodies (2016). Recommendations from the previous external evaluation process (2021) were progressed throughout the year. The next external evaluation process is scheduled for 2024.

The Authority had three committees in 2023, as follows:

I. Audit and Risk Committee

The Audit & Risk Committee comprises three Authority members and four independent members, one of whom is the Chairperson of the Committee. The Audit and Risk Committee forms part of the NDA’s control environment, with responsibility for providing independent advice to the Director and the Authority and supporting them in their responsibilities for matters of internal control, risk and governance. In particular, the Audit & Risk Committee makes recommendations to the Authority and the Director on matters relating to:

- a) The financial accounting and annual reporting processes;
- b) The effectiveness of internal controls and risk management environment;
- c) The operations and development of the Internal Audit function;
- d) The effectiveness of, and the relationship with, external Audit; and
- e) Value for money and other corporate governance issues.

The Audit & Risk Committee reports formally to the Authority after each meeting and presents a comprehensive report by the ARC Chairperson in writing annually. The table below details the appointment period for the current members of the Audit & Risk Committee:

Name:	Role:	Appointment Date:	Reappointment Date:
John Fitzgerald	Chairperson	March 2017*	March 2021
Tony Fitzpatrick	Member	June 2017*	June 2021
Tim Maverley	Member	August 2018*	August 2022
John Maher	Member	August 2018*	August 2022
Rebecca Gageby	Member	December 2022	
Thomas Maguire	Member	December 2022	
Adrian Carroll	Member	December 2022	

*Audit & Risk Committee members currently serving a second term.

There were 4 meetings of the Audit & Risk Committee in 2023, as per the requirements of the Code of Practice for the Governance of State Bodies (2016). Key tasks for the Committee in 2023 included engaging with the Office of the Comptroller and Auditor General (C&AG) for the 2022 External Audit and Crowleys DFK who are the NDA's outsourced Internal Auditors to conduct the annual Review of the Effectiveness of Internal Controls for 2022. The Committee conducted a self-evaluation of its performance in 2023 in line with the Code of Practice for the Governance of State Bodies (2016).

Risk Management Advisory Group

The NDA's Risk Management Advisory Group previously provided a forum to support the Senior Management Group in relation to considerations for the day-to-day implementation of the agreed NDA risk management framework. In 2023 the Audit & Risk Committee approved a recommendation for the cessation of the Group, with full responsibility now with the Senior Management Group for the NDA's Risk Management.

2. Finance Committee

The Finance Committee comprises four Authority members and two independent members. The duties of the Committee are as follows:

- a) to examine the annual expenditure profile and make recommendations to the Authority in relation to it;
- b) when the annual operating budget is approved, to review its implementation during the course of the year;
- c) to examine management accounts of the Authority on a regular on-going basis;
- d) to bring the annual statutory accounts to the Authority for approval following recommendations from the Audit & Risk Committee;
- e) to consider proposals from the Audit & Risk Committee where appropriate; and
- f) to review the format of the Authority's accounts.

The table below details the appointment period for the current members of the Finance Committee:

Name:	Role:	Appointment Date:
Rebecca Gageby	Chairperson	December 2022
Thomas Maguire	Member	December 2022
Deirdre Sheehan	Member	December 2022
Lorraine Lally	Member	December 2022
Gary Watters	Member	December 2022
Niall Scanlon	Member	February 2023

The Finance Committee is required to hold at least four meetings each year, one of which must coincide with the recommendation for approval of the annual statutory accounts by the Authority. There were six meetings of the Finance Committee in 2023. The Committee conducted a self-evaluation of its performance in 2023 in line with the Code of Practice for the Governance of State Bodies (2016).

3. Director Performance Committee

The Director Performance Committee (a sub-committee of the Authority) was established to agree the Director’s responsibilities and actions in line with the NDA work programme as set out in the Strategic Plan and the Annual Work plan. In addition, the Committee acts on behalf of the Authority, to review the Director’s performance in relation to the agreed responsibilities and actions. The Committee reports to the Authority and informs the Director of the Authority’s views and recommendations. The Committee met twice in 2023. The table below details the composition of the current Director Performance Committee.

Name:	Role:	Appointment Date:	Reappointment Date:
Kathryn O’Donoghue	Chairperson	November 2022	
Jack Kavanagh	Authority Member	August 2018*	November 2022
Cathal Morgan	Authority Member	November 2022	

*Director Performance Committee member currently serving a second term.

Bernadette Egan was a member of the Director Performance Committee, up until her resignation from the Authority, in October 2023.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Authority and Committee meetings for 2023 is set out below including the fees and expenses received by each member.

Authority Member	Appointment Date	*Authority Fees	Incurred Expenses	Meetings attended
Kathryn O’Donoghue (Chair)	Reappointed September 2022	12,463	-	6/6
Jack Kavanagh	Reappointed September 2022	7,754	-	6/6
Cathal Morgan	Reappointed September 2022	-	-	4/6
Rebecca Gageby	Appointed November 2022	7,754	-	6/6

Bernadette Egan	Appointed November 2022	6,646	-	2/5
Thomas Maguire	Appointed November 2022	6,982	-	6/6
Vivian Rath	Appointed November 2022	7,754	-	5/6
Jane Ann Duffy	Appointed November 2022	-	-	4/6
Eltin Ryle	Appointed November 2022	7,754	-	6/6
Adrian Carroll	Appointed November 2022	7,754	-	6/6
Deirdre Sheehan	Appointed November 2022	6,982	-	6/6
Lorraine Lally	Appointed November 2022	6,983	-	6/6
Niamh Fawl	Appointed November 2022	-	-	6/6

Audit & Risk Committee	Appointment Date	Committee Fees	Incurred Expenses	Meetings Attended
John Fitzgerald (Chairperson)	Reappointed March 2021	3,848	-	4/4
Tony Fitzpatrick	Reappointed June 2021	-	-	3/4
Tim Maverley	Reappointed August 2022	-	-	4/4
John Maher	Reappointed August 2022	-	-	4/4
Rebecca Gageby	Appointed November 2022	-	-	4/4
Thomas Maguire	Appointed November 2022	-	-	4/4
Adrian Carroll	Appointed November 2022	-	-	3/4

Director Performance Committee	Appointment Date:	Committee Fees	Incurred Expenses	Meeting Attendance
Kathryn O'Donoghue	Appointed November 2022	-	-	2/2
Jack Kavanagh	Appointed August 2018	-	-	2/2
Cathal Morgan	Appointed November 2022	-	-	2/2
Bernadette Egan	Appointed November 2022	-	-	1/2

Finance Committee	Appointment Date	Committee Fees	Incurred Expenses	Meetings Attended
Rebecca Gageby (Chairperson)	Appointed November 2022	-	-	6/6
Lorraine Lally	Appointed November 2022	-	-	5/6
Deirdre Sheehan	Appointed November 2022	-	-	6/6
Thomas Maguire	Appointed November 2022	-	-	5/6
Gary Watters	Appointed November 2022	-	-	6/6
Niall Scanlon	Appointed February 2023	-	-	3/5
		82,674	0	

*Portion of 2022 fees were not included in 2022 as the Authority were appointed late in 2022. They were included in 2023.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Authority is responsible for ensuring that the NDA has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform (DPER) in August 2016. The following disclosures are required by the Code:

(a) Employee short term benefits breakdown

A table showing the breakdown of employee short-term benefits is included in Note 6(a) – Remuneration and Other Pay Costs.

(b) Consultancy Costs

Consultancy costs include the cost of external advice to the management and exclude outsourced “business-as-usual” functions.

	2023	2022
	€	€
Legal advice	9,208	5,478
Strategic and governance projects	44,628	104,846
Total Consultancy Costs charged to the statement of income and expenditure and retained revenue reserves.	53,836	110,324

(c) Legal costs and settlements

No expenditure was incurred in the reporting period, in relation to legal costs, settlements and conciliation and arbitration proceedings in relation to contracts with third parties (2022 - €0).

(d) Travel and Subsistence Costs

Travel and subsistence are categorised as follows:

	2023	2022
	€	€
Domestic		
- Direct Authority expenses (the Board)	6,132	5,311
- Indirect Authority expenses	-	-
- Employees	7,610	1,769
International		
- Authority (the Board)	-	-
- Employees	8,924	6,204
Total Travel and Subsistence Costs	22,666	13,284

(e) Hospitality Costs

No expenditure was incurred on client hospitality in the reporting period (2022 - €0).

Statement of Compliance

The Authority has adopted the Code of Practice for the Governance of State Bodies 2016 and has put procedures in place to ensure compliance with the Code. The NDA was in full compliance with the Code for 2023.



Kathryn O'Donoghue

Chairperson

Date: 27 September 2024



Dr Aileen Hartney

Director

Date: 27 September 2024

Statement on Internal Control 2023 – by the Authority of the NDA

Scope of Responsibility

On behalf of the Authority of the NDA, I confirm that the Authority has overall responsibility for ensuring that an effective system of internal control is maintained and operated, and for reviewing its effectiveness. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Through the Director and Senior Management Group structure, the Executive are responsible to the Authority for the implementation and maintenance of internal controls over all functions.

Purpose and context of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way. During 2023, the changes to the NDA's working and control environments, begun in April 2020 due to the Covid-19 pandemic, continued with a combination of office-based and remote working as part of a blended framework in line with Government Guidance.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the NDA for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Manage Risk

Risk management is integral to how the NDA works and is implemented and monitored through structures described as follows.

The NDA Audit & Risk Committee, appointed by the Authority, comprises three Authority members and four independent members including an independent Chairperson who has the requisite financial and audit expertise. The role of the Audit & Risk Committee, as part of the ongoing systematic review of the business and corporate governance procedures of the Authority, is to oversee and advise the Authority and the Director on matters concerning the effectiveness of internal controls and the risk management environment.

Risk is a standing item on the agenda of the Audit & Risk Committee and the Committee's views on risk matters are reported to the Authority in regular formal written reports. The Committee also has responsibility for formally recommending the Risk Register to the Authority for approval at set times during the year. The Committee met four times in 2023 and the Committee's written annual report was presented by the Chairperson to the Authority on 23rd November 2023.

Prior to 2023, an established Risk Management Advisory Group provided a forum to support the Senior Management Group in relation to considerations for the day-to-day implementation of the agreed NDA risk management framework. The Group comprised the senior management group and two independent members nominated from the Audit & Risk and Finance Committees respectively. In 2023, and further to recommendations from an external review of the organisation's risk management processes, the Authority decided to cease the Committee, with the Executive retaining responsibility for the Risk Management administration of the NDA, while ensuring that as per the Audit & Risk Committee's Terms of Reference and the Code of Practice for the Governance of State Bodies, the Audit & Risk Committee continue to review the Authority's strategic processes for risk management systems.

The Authority has a Finance Committee to review and monitor expenditure and budget planning. The committee comprises members from the Authority and independent members. The Committee's work included assisting the Executive with the internal and external audits and Annual Financial statements as well as continuing to oversee the NDA's draw down system of budget control, begun in 2021.

Following their appointment through a tendering process in 2021, Crowleys DFK continued to provide the NDA with a suite of Internal Audit services agreed with the Audit & Risk Committee and approved by the NDA Authority.

The NDA is also a member of the IPA governance forum and availed of training through same in a number of governance areas throughout 2023.

Risk and Control Framework

Risk

The NDA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address them and, to the greatest extent possible, to mitigate those risks. The Authority has an approved Risk Appetite Statement, which details the level of risk the NDA is willing to accept in order to meet its strategic objectives. This statement acts to guide management in setting goals and making decisions so that the NDA is more likely to achieve its goals and sustain its operations. In 2023, the Audit & Risk committee approved a revised Risk Management policy, an amalgamation of the NDA's previous Risk Management and Risk Framework documents.

A Risk Register is in place, which identifies the key risks facing the NDA which have been evaluated and graded according to their significance. The register is reviewed and updated at least bi-annually by the Senior Management Group who have responsibility for its implementation.

The outcomes of regular risk assessments are used to plan and allocate resources to ensure risks are managed to an acceptable level. The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff for delivery within stated timeframes. In addition, the NDA operates a project management system whereby the risks relevant to individual

projects are identified at the earliest stage of a proposal alongside the actions to address these. The NDA's project management policy, designed to specify the essential elements in the management of projects including the assessment of project risks, was most recently updated in 2021.

Budget Controls

The NDA budget is profiled at the start of the year and distributed between all relevant items as approved by the Authority, including payroll, central services and commissioned works. Responsibility for departmental budgets is held by each Unit head. The detailed profile of expenditure and performance is reviewed regularly through the monthly management accounts, meetings of the Senior Management Group, and at meetings of the Finance and Audit & Risk Committees, and through reports to the Authority where finance and expenditure appear as a standing item on the agenda.

The monthly management accounts are reconciled with reports of expenditure received from the Department of Children, Equality, Disability, Integration and Youth and reports of the Payroll Shared Services Centre under the Department of Public Expenditure and Reform.

ICT Systems and Assets

January – June 2023

The NDA availed of the shared ICT support service from the Department of Justice and the shared print management service through the Irish Prison Service. The NDA takes assurance from the Head of ICT in the Department of Justice's letter and statement of assurances stating that adequate IT controls are in place and are operating effectively. A statement of assurances is appended to the letter, covering information management including: security & privacy; ICT disaster recovery; SLA arrangements; security of ICT infrastructure; ICT asset management; Data Protection; Mobile Asset Security; Communication networks; Governance of ICTs and Project Management practices.

The NDA adhered to the Department's ICT usage policy and this was communicated to all staff. Systems were backed up off site and overseen by the Department.

Some ICT assets were supplied to the NDA through the Shared ICT support service and those assets were recorded on the Asset Register of the Department of Justice. From 2020 onwards additional hardware purchased by the NDA was recorded on the NDA Asset Register. These IT Assets are treated in the financial statements in line with the appropriate depreciation rates.

June 2023 onwards

Following a commissioned review of the NDA's ICT service needs in 2022, the Authority approved migrating its services from the Department of Justice to the Office of the Government Chief Information Officer (OGCIO). This migration took place in 2023, and the process was monitored closely by the Executive, and reported on consistently to the Authority.

Details of IT assurances are captured in the Engagement Framework, the Data Processing Agreement and the associated suite of policies such as acceptable use, joiner/mover/leaver, password, laptop, etc. Further assurances are provided in the quarterly cyber security report. The NDA adheres to the OGCIO's ICT usage policy and this is communicated to all staff. Systems are backed up off site and overseen by the OGCIO.

Shared Financial Services

The NDA receives draft monthly expenditure reports from the Department and these are reviewed and reconciled by the NDA against its expenditure data and budget profiles.

The NDA also avails of shared services from the Payroll Shared Services Centre (PSSC) under the Department of Public Expenditure and Reform's National Shared Service Office (NSSO). A Memorandum of Understanding for the provision of this service was established in April 2020 directly between NSSO and the National Disability Authority. The NDA takes assurances from the control measures outlined as part of the NSSO's annual Audit Assurance event.

The NDA receives fortnightly payroll reports from PSSC. The controls operated by the NDA in relation to payroll were covered in the Internal audit of Internal Controls which was conducted in quarter one of 2023.

Fraud and Irregularities

There are no matters of fraud or irregularities to report for 2023.

The NDA has a Fraud Prevention Policy in place which was updated and approved by the Authority in July 2023. Thereafter the policy, the objective of which is to promote a culture which deters fraudulent activity in the organisation, was circulated to all staff for adoption.

The NDA has a Protected Disclosure Policy and procedures for notification of protected disclosures and any alleged fraudulent incidents or irregularities. This policy establishes the structures and processes for receiving and dealing with disclosures, and provides for reports to be made annually on any disclosures. The policy was updated and approved by the Authority in July 2023 in line with the Protected Disclosures (Amendment) Act 2022, which commenced operation on 1 January 2023.

The parties which are to be notified of such incidents are:

The Audit & Risk Committee

The Authority members

The Head of the Internal Audit Service

The Secretary General of the Department of Children, Equality, Disability, Integration and Youth

The Minister (as appropriate)

The Comptroller and Auditor General

An Garda Síochána (where appropriate)

There were no Protected Disclosures reported in 2023. The NDA maintains a register for Protected Disclosures and all alleged fraudulent incidents. The NDA has procedures in place to ensure their investigation. In accordance with section 22 of the Protected Disclosures Act 2014, the NDA published its Protected Disclosures Annual Report for the year ended 31st December 2022.

Accountability

The Authority prepares a Strategic Plan every 3 years under the National Disability Authority Act, and this Plan is submitted to the Minister for approval. The current plan for 2022 to 2024, was approved by the Minister for Children, Equality, Disability, Integration & Youth during 2021. The Authority continues to ensure the implementation of the strategy, which sets out the high level organisational strategic goals against which the NDA reports on progress to the Department.

The annual work plans are aligned to the strategic priorities with the Strategic Plan, and senior management report at regular intervals to the Authority on progress in their implementation. The draft 2024 Work Plan was presented to the Authority in November 2023 and was approved at their January 2024 meeting.

The system of internal control, which by its nature is dynamic, is continually developed, maintained and monitored in response to the emerging requirements of the organisation. Key elements, processes and procedures include:

- Clear separation of roles of the Chairperson and the Director as set out in the NDA governance manual;
- Procedures for key business processes have been documented, financial responsibilities have been assigned at management level with corresponding accountability.
- There is a regular management reporting process and a framework of administrative procedures which includes segregation of duties, a system of delegation and accountability and a system for the authorisation of expenditure.
- Financial Procedures are regularly updated.
- The organisation has policies and procedures designed to strengthen compliance with all pay and travel requirements as per the Department of Finance and the Department of Public Expenditure and Reform circulars.
- The organisation has a performance delivery agreement in place with the Department of Children, Equality, Disability, Integration and Youth for the period 2023, its delivery is discussed and reviewed at the bi-annual governance and oversight meetings held with Departmental officials.
- The Director Performance Committee met during 2023 to agree the Director's responsibilities and actions in line with the NDA work programme as set out in the Strategic Plan and the Annual Work Plan. The Committee reports to the Authority and informs the Director of the Authority's views and recommendations.
- The Authority conducted a self-evaluation of its performance in 2023 in line with the Code of Practice for the Governance of State Bodies (2016).

Recommendations from the previous external evaluation process (2021) were progressed throughout the year.

- There are systems aimed at ensuring the security of the information and communication technology systems. The NDA had a Service Level Agreement in place with regard to the shared ICT support service it availed of under the Department of Justice until June 2023. The NDA migrated to the OGCIO platform in June 2023, where a similar Service Level Agreement is in place.
- There are systems in place to safeguard and account for assets.
- The Executive of the NDA works continuously to improve control systems and to report to the Audit & Risk and Finance Committees. For the period 2023, this included an ICT platform migration proposal and adoption of associated IT policies, revisions to the NDA's Risk Management processes, updating the NDA Finance Procedures Manual as well as addressing the outstanding Internal Audit recommendations.
- The Annual Report is produced incorporating the financial statements and is published by the NDA once it has been laid before the Oireachtas.

The NDA's Corporate Governance manual is aligned with the Code of Practice for Governance of State Bodies (2016). The manual sets out the role of members of the Authority and of the Executive and procedures for delegated authority, decisions, interests of members and other matters.

The NDA has a Data Protection Officer, a Freedom of Information Officer and a Risk Officer.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action in the relevant areas, with provisions to inform management, the Authority and its committees, where relevant, in a timely way.

I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies, whereby the Risk Management Controls are reviewed by the Executive at least twice per year and the Audit & Risk Committee meets at least quarterly;
- The Director reports to the Authority every two months on organisation, governance, business plans and project matters, bringing any items to the Authority that require approval;
- The Authority receives regular formal reports from the Finance Committee, Audit & Risk Committee and Chief Risk Officer as standing items on the Authority Agenda throughout the year;
- Risk management is a standing item on the Authority agenda;
- The Director monitors expenditure performance and ensures there are regular reviews by senior management of periodic and annual performance on budget and project implementation. This includes review of monthly management accounts

and administration of a project management system, which supports performance measurement against work plan commitments and budgets/forecasts;

- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned. The Senior Finance & Procurement Officer reports to the Head of Corporate Services and produces monthly accounts for review by senior management, the Finance Committee and the Authority. The Finance Committee considers the financial analysis produced by the senior management group and reports to the Authority on performance. The Finance Committee meets 4 – 6 times per year to review expenditure performance and budget management;
- Effectiveness of controls are subject to independent audits which are directed by audit programme determined by the Audit & Risk Committee. The reports of audits are considered by the Audit & Risk Committee and presented to the Authority.

Procurement

I confirm that the NDA has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2023 the NDA complied with those procedures.

The NDA has a documented procurement policy in place and systems for evaluating and awarding contracts and reporting on procurement outcomes to the Authority.

Risk

I confirm that the NDA has procedures to monitor the effectiveness of its risk management and control procedures. The NDA's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit & Risk Committee which oversees their work and the senior management group within the NDA with responsibility for the development and maintenance of the internal control framework.

Annual Review

The Independent review of internal controls for the year 2023 commenced early in 2024, and the report on same was considered and approved by the Audit & Risk Committee and the Authority in March 2024.

The Audit & Risk Committee considered the implementation of recommendations from previous audit findings (both internal and external) and provided assurances on these in their annual report to the Authority in November 2023 in relation to same.

This statement on internal control has been adopted by the Authority further to discussion and consideration of all assurances provided.

Internal Control Issues

There were no weaknesses in internal control identified in relation to 2023 that required disclosure in the Annual Financial Statements.



Kathryn O'Donoghue

Chairperson

Date: 27 September 2024

National Disability Authority

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES

For the year ended 31 December 2023

	Note	2023	2022
		€	€
Income			
Oireachtas Grants	2	5,836,592	5,540,463
Net Deferred Pension Funding	3(c)	736,100	698,900
Other Income	4	89,670	3,097
Total Income		<u>6,662,362</u>	<u>6,242,460</u>
Expenditure			
Projects and Commissioned Works Payable	5	862,327	1,018,649
Administration and Operations Costs	6	4,295,750	3,615,168
Retirement Benefit Costs	3(a)	1,375,000	1,232,900
Reduction in the value of fixed assets	8	90,897	87,196
Total Expenditure		<u>6,623,974</u>	<u>5,953,913</u>
Surplus/ (Deficit) before appropriations		38,388	288,547
Transfer from/(to) the Capital Account	8	56,810	(31,729)
Surplus/(Deficit) for the Year	9	95,198	256,818
Balance Brought Forward at 1 January 2023		<u>648,607</u>	<u>391,789</u>
Balance Carried Forward at 31 December 2023		<u>743,805</u>	<u>648,607</u>

The Statement of Cash Flows and notes 1 to 16 form part of these financial statements.
On behalf of the Authority of National Disability Authority:



Kathryn O'Donoghue

Chairperson

Date: 27 September 2024



Dr Aileen Hartney

Director

Date: 27 September 2024

National Disability Authority

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2023

	Note	2023 €	2022 €
Surplus/(Deficit)		95,198	648,607
Actuarial gain/(loss) on retirement benefit obligations	3(b)	(871,100)	9,142,400
Adjustment to deferred pension funding		871,100	(9,142,400)
Total Comprehensive Income/(Loss) for the year		95,198	648,607

The Statement of Cash Flows and notes 1 to 16 form part of these financial statements.

On behalf of the Authority of National Disability Authority:



Kathryn O'Donoghue

Chairperson

Date: 27 September 2024



Dr Aideen Hartney

Director

Date: 27 September 2024

National Disability Authority

STATEMENT OF FINANCIAL POSITION As at 31 December 2023

	Note	2023	2022
		€	€
Fixed Assets			
Property, plant & equipment	8	2,949,497	3,006,307
Total Fixed Assets		2,949,497	3,006,307
Current Assets			
Receivables	10	881,404	794,079
Cash and cash equivalents		50,523	20,508
		931,927	814,587
Current Liabilities (amounts falling due within one year)			
Payables	11	(188,122)	(155,980)
Net Current Assets		743,805	658,607
Long term Liabilities (amounts falling due after one year)			
Rental deposit held	12	-	(10,000)
Retirement Benefits			
Deferred retirement benefit funding asset	3(b)	(23,749,200)	(22,142,000)
Retirement benefit obligations	3(b)	23,749,200	22,142,000
Total Net Assets		3,693,302	3,654,914
Representing			
Capital account	7	2,949,497	3,006,307
Retained revenue reserves		743,805	648,607
		3,693,302	3,654,914

The Statement of Cash Flows and notes 1 to 16 form part of these financial statements.

On behalf of the Authority of National Disability Authority:



Kathryn O'Donoghue

Chairperson

Date: 27 September 2024



Dr Aileen Hartney

Director

Date: 27 September 2024

National Disability Authority

STATEMENT OF CASH FLOWS For the year ended 31 December 2023

	2023	2022
	€	€
Net Cash Flows from Operating Activities		
Excess Income over Expenditure	95,198	256,818
Movement to Capital Account	(56,810)	31,729
Depreciation of Fixed Assets	90,897	87,196
(Increase)/Decrease in Receivables	(87,325)	(226,035)
(Decrease)/Increase in Payables	22,142	(35,928)
Net Cash Inflow from Operating Activities	64,102	113,780
Cash Flows from Investing Activities		
Payments to acquire Property, Plant and Equipment	(34,087)	(118,925)
Net Cash Flows from Investing Activities	(34,087)	(118,925)
Cash Flows from Financing Activities		
Bank Interest received	-	-
Net Cash Flows from Financing Activities	-	-
Net (Decrease)/Increase in Cash and Cash Equivalents	30,015	(5,145)
Cash and cash equivalents at 1 January 2023	20,508	25,653
Cash and cash equivalents at 31 December 2023	50,523	20,508

National Disability Authority

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the NDA are set out below. They have all been applied consistently throughout the year and for the preceding year. The financial statements are presented in Euro (€).

a) General Information

The NDA was set up under section 6 of the National Disability Act 1999 on 12 June 2000 on the dissolution of the former organisation, the National Rehabilitation Board (NRB).

The principal function of the NDA is to advise the Minister for Children, Equality, Disability, Integration and Youth regarding issues of policy and practice relevant to the lives of persons with disabilities.

The NDA's particular functions as set out in section 8 of the National Disability Act 1999 include:

- To act as a central, national body which will assist the Minister in the coordination and development of policy in relation to persons with disabilities.
- To undertake, commission or collaborate in research projects and activities on issues relating to disability
- To assist the development of statistical information appropriate for the planning, delivery and monitoring of programmes and services for people with disabilities.
- To advise the Minister on appropriate standards for programmes and services provided or to be provided to persons with disabilities and to act as an advisory body with regard to the development of general and specific standards in relation to such programmes and services.
- To monitor the implementation of standards and codes of practice in programmes and services provided to persons with disabilities and to report to the Minister thereon.
- To liaise with other bodies, both corporate and unincorporated, involved in the provision of services to persons with disabilities and to facilitate and support the development and implementation of appropriate standards for programmes and services for persons with disabilities.
- To prepare codes of practice for the purpose of achieving the aim of good standards and quality in the provision of programmes and services provided or to be provided to persons with disabilities.
- To recognise the achievement of good standards and quality in the provision of programmes and services to persons with disabilities, including through the provision of a disability equality awards system.
- To prepare strategic plans.

Additional functions of the Authority under the Disability Act 2005 include:

- To prepare codes of practice relating to the accessibility of public buildings, services, information resources and heritage sites at the request of the Minister (Part 3).
- To monitor compliance and ensure implementation with statutory targets for recruitment and employment of people with disabilities in the public sector, recommend actions to be taken where these targets are not being met, and prepare codes of practice where requested (Part 5).
- To establish and operate a Centre for Excellence in Universal Design in relation to the built environment, products, services and information technology which will promote the principles of universal design so that each of these may be accessed, understood and used to the greatest practicable extent by people with disabilities:
 - In the most independent and natural manner, and
 - In the widest possible range of situations without the need for adaptation, modification, assistive devices or specialised solution (Part 6).
- Under S.I. 358/2020, the NDA is named as the monitoring body for the Web Accessibility Directive and associated Regulations in Ireland
- In 2021 the NDA took on an additional role in relation to reporting on the operation of the Irish Sign Language Act 2017 at the request of the Minister. It is envisaged that the preparation of this report at intervals specified in the Act will become a regular function of the Authority.

b) Statement of Compliance

The financial statements of the NDA for the year ended 31st December 2023 have been prepared in compliance with the relevant legislation, and with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and issued by the Financial Reporting Council.

c) Basis of Preparation

The financial statements have been prepared using the accruals method of accounting, except as indicated below and in accordance with FRS 102 under the historical cost convention. Financial Reporting Standards recommended by recognised accountancy bodies are adopted as they become operative. The financial statements are in the form approved by the Minister for Children, Equality, Disability, Integration and Youth.

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

d) Revenue

Oireachtas Grants

The NDA receives a grant annually from DCEDIY as provided in the National Disability Authority Act 1999. Oireachtas Grants are recognised on a cash receipts basis.

e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on either a straight-line or reducing balance basis over their estimated useful lives, as follows:

- | | |
|---------------------------------------|-----------------------------------|
| (i) Freehold Premises | 2.5% per annum (Reducing balance) |
| (ii) Fixtures and Fittings, Equipment | 10% per annum (Straight line) |
| (iii) Computer hardware and software | 20% per annum (Straight line) |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

The NDA has implemented the thresholds set out in DPER Circular 21/2020 in assessing whether or not to capitalise property, plant and equipment for the 2023 financial year.

f) Capital Account

The Capital Account represents the unamortised value of income used for capital purposes (i.e. acquisitions).

g) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the NDA will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

h) Employee Benefits

Short-term Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year. Benefits that are accrued at year-end are included in the payables figure in the Statement of Financial Position.

Retirement Benefits

The NDA operates a defined benefit superannuation scheme for staff, funded annually on a pay as you go basis from monies provided by DCEDIY and also from staff contributions, which are retained by the Department and credited to a suspense account on the Department's Vote ledger. Lump sum entitlements to retiring staff are paid from the suspense account whereas monthly pension payments to retired staff are paid out of current income.

Up to end of 2023, 22 staff came within the Single Public Service Pension Scheme.

("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to DPER by DCEDIY.

Pension costs reflect pension benefits earned by employees and former National Rehabilitation Board employees, including single scheme contributions, where appropriate, and are shown net of staff pension contributions, which are retained by DCEDIY and paid over to DPER (for single scheme members). An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from DCEDIY.

The financial statements reflect, at fair value, the assets and liabilities arising from the NDA's pension obligations and any related funding, and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

i) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Depreciation and Residual Values

The Executive has reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings and has concluded that asset lives and residual values are appropriate.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions
- (iii) health care cost trend rates, the rate of medical cost inflation in the relevant regions

2. Oireachtas Grants

The Oireachtas grants voted to the NDA from DCEDIY.

	Note	2023	2022
		€	€
Grants for current expenditure		5,836,592	5,540,463
		5,836,592	5,540,463

3. Retirement Benefit Costs

(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	2023	2022
	€	€
Current service costs	651,100	1,008,300
Interest on retirement benefit scheme liabilities	861,100	353,700
Employee Contributions	(137,200)	(129,100)
	1,375,000	1,232,900

(b) Movement in net retirement benefit obligations during the financial year

	2023	2022
	€	€
Net retirement benefit obligation as at 1 January	22,142,000	30,585,500
Current service costs	513,900	879,200
Interest costs	861,100	353,700
Actuarial (gain)/loss	871,100	(9,142,400)
Pensions paid in the year	(638,900)	(534,000)
Net retirement benefit obligation at 31 December	23,749,200	22,142,000

(c) Deferred funding for retirement benefits

The NDA recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events.

These events include the statutory basis for the establishment of the retirement benefit schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The NDA has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

Also, for single scheme members, section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 provides for funding of pension payments, as they fall due by way of payments out of the Central Fund or from funds provided by the Oireachtas, for that purpose.

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2023	2022
	€	€
Funding recoverable in respect of current year retirement benefit costs	1,375,000	1,232,900
State grant applied to pay retirement benefits	(638,900)	(534,000)
	<u>736,100</u>	<u>698,900</u>

The deferred funding asset for retirement benefits at 31st December 2023 amounts to €23.7m (2022: €22.1m).

(d) General description of the schemes

The retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current “model” public sector scheme regulations. The scheme provides a pension (being 1/80 per year of service), a gratuity or lump sum (being 3/80 per year of service) and spouses and children’s pensions. Normal retirement age is a member’s 65th birthday, and pre-2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally change in line with general public sector salary movements.

The NDA also participates in the Single Public Service Pension Scheme (single scheme). This scheme is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse’s and children’s pensions. The minimum

pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation performed in 2024 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2023.

The principal actuarial assumptions were as follows:

	2023	2022
Rate of increase in salaries	4.25%	4.6%
Pension Increases – Superannuation scheme	3.25%	3.6%
Discount rate	3.35%	3.9%
Inflation rate	2.25%	2.6%
State pension increases	2.25%	2.6%
Pension increases – SPSPS	2.25%	2.6%

Mortality

58% of ILT15 for males with improvements (see below).

62% of ILT15 for females with improvements (see below).

Annual compound improvements in annuity rates of 0.36% (Males with no spouse’s pension), 0.30%. (Males with spouse’s pension), 0.30% (Females with no spouse’s pension) and 0.25% (Females with spouse’s pension) for each year between 2014 and the year in which normal retirement date falls.

The table below shows the assumed life expectancy for members attaining normal retirement age in 2024 and 2044.

Year of attaining age 65	2024	2044
Life expectancy male	21.7 yrs	23.3 yrs
Life expectancy female	24.2 yrs	25.7 yrs

4. Other Income

	2023	2022
	€	€
Other Funding *	89,670	3,097
HSE Funding	-	-
	89,670	3,097

* Financial year 2023 - Funding from DCEDIY for a member of staff on secondment.

5. Projects and Commissioned Works

	2023	2022
	€	€
Research	85,704	227,386
Information Resources	81,744	95,407
Universal Design Promotion	135,293	72,005
Standards and Guidelines	118,895	107,127
Conference and Seminars	51,895	44,536
Disability awareness program	106,459	103,820
Web Accessibility Directive	231,093	246,742
HR Strategy	-	27,482
ICT Strategy	26,654	77,364
Interpreting and Translation Costs*	24,590	16,780
	862,327	1,018,649

* These costs include, Interpreting and Translation Costs to the value of €14,635 and Easy Read and Plain English Costs of €9,955.

6. Administration and Operations Costs

		2023	2022
		€	€
Remuneration and other pay costs *	6(a)	3,356,561	2,860,737
Building overheads and improvements		330,164	217,516
Rates		55,446	54,431
Cleaning and domestic services		35,210	36,907
Authority Fees and expenses	6(b)	88,806	30,031
Postage and telecoms		22,630	23,810
Office costs		39,723	29,380
Library		27,222	36,544
IT costs		161,074	153,335
Professional fees		40,737	29,436
Audit fees		40,014	47,394
Staff training		65,732	42,471
Recruitment fees		16,732	17,752
Consultancy		9,058	18,075
Interpreting and Translation Costs		6,641	17,349
		4,295,750	3,615,168

(a) Remuneration and Other Pay Costs

	2023	2022
	€	€
Staff salaries (including holiday pay accrual)	3,239,858	2,766,048
Agency Staff pay	100,169	86,715
Staff travel and subsistence costs	16,534	7,973
	3,356,561	2,860,736

The total number of staff employed (WTE) at year end was 39 (2022: 40).

Employee Short Term Benefits Breakdown

Range of total employee short term benefits		Number of Employees	
From	To	2023	2022
Less than	€59,999	25	26
€60,000	- €69,999	0	0
€70,000	- €79,999	3	6
€80,000	- €89,999	6	3
€90,000	- €99,999	7	7
€100,000	- €109,999	0	1
€110,000	- €119,999	2	2
€120,000	- €129,999	1	0
Total number employed		44	45

The short-term benefits in relation to services rendered during the reporting period include salaries but exclude employer's PRSI. No other benefits such as holiday pay have been included. There were no payments made to any staff members in relation to overtime or termination benefits (2022: €0).

Director's Remuneration

The table below outlines the salary paid in 2023 and the comparative for 2022. No other payment in the nature of pay was made to the Director in 2023.

	2023	2022
	€	€
Aideen Hartney	122,536	117,065
	122,536	117,065

The current Director's pay is based on the Civil Service Principal Officer (Higher) pay scale. The Director is a member of the Single Pension Scheme and her entitlements do not extend beyond the standard entitlements available under such a scheme.

Additional Superannuation Contribution

€76,369 (2022: €74,714) was deducted from staff by way of the additional superannuation contribution and retained by DCEDIY.

6(b) Authority Costs

Authority Members Fees and Expenses

	2023	2022
	€	€
Authority fees*	82,674	24,719
Direct Authority travel expenses	-	1,534
Indirect Authority expenses	6,132	3,778
	88,806	30,031

*Included in the Authority fees is €6,078 for employer's PRSI (2022: €992).

Portion of 2022 fees were not included in 2022 as Authority were appointed late in 2022.

They were included in 2023.

7. Capital Account

	2023	2022
	€	€
Opening balance	3,006,307	2,974,578
Income applied to purchase of fixed assets	34,087	118,925
Amortised in year in line with asset depreciation	(90,897)	(87,196)
Transfers (to)/from Statement of Income and Expenditure and Revenue Reserves	(56,810)	31,729
Closing balance	2,949,497	3,006,307

8. Property, Plant and Equipment

	Computer hardware and software	Fixtures and Fittings, Equipment	Freehold Premises	Total
	€	€	€	€
Cost at 1 January 2023	62,251	137,160	4,750,281	4,949,691
Additions	15,637	18,450	-	34,087
Disposals	-	-	-	-
At 31 December 2023	77,888	155,610	4,750,281	4,983,778
Depreciation at 1 January 2023	40,833	117,046	1,785,508	1,943,387
Charge for the year	10,266	4,891	75,740	90,897
At 31 December 2023	51,100	121,937	1,861,248	2,034,284
Net Book Value				
At 1 January 2023	21,417	20,115	2,964,775	3,006,307
Net movement for the year	5,371	13,559	(75,740)	(56,810)
At 31 December 2023	26,788	33,673	2,889,033	2,949,497

The Authority operates its business from premises at 25 Clyde Road, Ballsbridge, Dublin 4, which it owns. The Authority does not own or lease any other property.

9. Deficit/surplus for the Year

As noted in the accounting policies, the Oireachtas grant is recognised on a cash receipts basis and represents the gross payments made by the Department on behalf of the NDA, offset in some instances by receipts remitted to the Department. Other income and expenditure in the financial statements is recognised on an accruals basis. As a result, the surplus/deficit on the statement of comprehensive income, does not represent a normal operating surplus/deficit. This is largely attributable to the variance between cash-based funding and expenditure accounted for on an accruals basis.

10. Receivables

	2023	2022
	€	€
DCEDIY *	589,127	512,758
Prepayments	270,802	257,950
Other Debtors	21,475	23,371
	881,404	794,079

* The costs of pension lump sums are met from a specific suspense account maintained for that purpose by DCEDIY. The Department retains the superannuation contributions from all staff and credits these to that account on a fortnightly basis. Lump sum payments over the course of the year are charged to that account. The balance here represents the amount held in the account at 31st December 2023.

11. Payables - amounts falling due within one year

	2023	2022
	€	€
DCEDIY	-	1,274
Holiday Accrual	114,032	61,141
Audit Fee	25,992	19,350
Other Accruals	48,098	69,884
VAT		4,331
Rental Deposit		
	188,122	155,980

12. Payables – amounts falling due after one year

Creditors falling due after more than one year is €0 (2022: €10,000). The 2022 amount of €10,000 was held as a rental deposit in respect of the lease agreement regarding part of the property held at 25 Clyde Road. This lease was surrendered in 2023 and the deposit returned to the tenant.

13. Key Management Personnel

Key management personnel (Senior Management Group) comprise the Director and 3 Senior Managers. Total remuneration, excluding employer's PRSI, paid to key management personnel amounted to €443,209 (2022: €421,314).

Authority members' fees amounted to €82,674 (2022: €24,719). Please refer to Note 6 for a breakdown of the remuneration and benefits paid to all staff, including the Director. Payments to Authority members are disclosed in the Governance Statement.

14. Related Party Disclosures

The National Disability Authority adopts procedures in accordance with the guidelines issued by DPER covering the personal interests of Authority members. In the normal course of business, the NDA may approve grants or enter into other contractual arrangements with entities in which Authority members are employed or are otherwise interested. In cases of potential conflict of interest, Authority members do not receive Board documentation, participate in, or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

There were no transactions in the year in relation to the Authority's activities in which Authority members had any beneficial interest.

15. Events after the Reporting Date

There were no events after the reporting date that require a disclosure in the financial statements under FRS 102.

The NDA has a reasonable expectation, at the time of approving the financial statements, that they have adequate resources to continue their operations. For this reason, the NDA continues to adopt the going concern basis in preparing the financial statements.

16. Approval of the financial statements

The financial statements were approved by the Authority of the National Disability Authority on 26th of September 2024.