

# Diabetes Annual Report 2023



# Foreword

2023 was a busy year for Diabetes Ireland as it once again looked to embrace in-person events for the diabetes community with the relaunching of events such as the Health Awareness Exhibition, Teen Activity Day, Family weekend, summer picnics and Christmas parties plus DICE (our annual healthcare professional conference).

We continued our virtual education programmes delivering our CODE programme and education webinars for people with diabetes and their families. We also continued to support thousands of people through our helpline, monthly ezines, members magazine and via our various social media platforms.

Work on the development of our Emotional Wellbeing Programmes also began and in addition we embarked on the re-development of our website.

New awareness campaigns were successfully delivered, encouraging people with diabetes to request a test to assess their heart failure risk, the relaunch of our TEST campaign to raise awareness of Type 1 diabetes symptoms and our Back-to-School awareness campaign to support and prepare students with Type 1 diabetes for heading back to school.

Perhaps, the most significant initiative undertaken was our first ever survey highlighting the lived experience of people with diabetes in Ireland. The results from the survey of over 500 people living with diabetes, parents and carers provided very valuable information to help us define their needs and our efforts to improve the delivery of public services, better and quicker access to good quality of care, diabetes technology and medications for everyone.

Advocacy was once again a main priority of Diabetes Ireland. We continue to seek better recognition of diabetes by the Government and its public officials and we work continuously to achieve improvements that will benefit the diabetes community. Diabetes Ireland launched its 2024 Pre-budget submission in the summer of 2023 which proposed the setting up of a taskforce to develop a 10-year National Diabetes Strategy and also improved access to continuous glucose monitoring (CGM).

The establishment of a diabetes taskforce to develop a 10-year National Diabetes Strategy will provide vision, leadership, and direction for optimum care of people with diabetes and their families. It will enable the HSE recruit the necessary staff to improve the health and quality of life of people living with diabetes and reduce the long-term costs to the health service of avoidable diabetes complications. We are extremely hopeful that we will see this come to fruition in the near future.

Acceptance of HIQA recommendations by the Minister for Health following a review of the evidence in relation to CGM systems and to inform decision-making by the HSE as to whether reimbursement for CGM systems in the Irish healthcare system should be extended to additional adult populations with Type 1 diabetes was warmly welcomed in December 2023. The most notable recommendation being the removal, after 5 years of advocacy, of the age barrier for Freestyle Libre, giving access to the system for all people with Type 1 diabetes based on clinical need. Access to CGM is still a continuing issue for people with Type 2 diabetes and we will continue to advocate on this issue going forward.

Both our Diabetes Ireland Care Centres in Cork and Dublin continue to be extremely busy with high numbers attending and being successfully treated in each Centre. As well as providing podiatry, Diabetic Retina Screening and counselling services, the Centre's are also a fantastic resource for people seeking support and information on the many facets of diabetes, both for those who have been recently diagnosed and for those who have been living years with the condition and need some additional support to manage their condition more effectively.

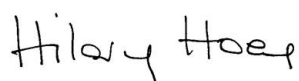
Sadly, our great friend, Professor Gerald Tomkin passed away in 2023. Professor Tomkin had a lifelong involvement with Diabetes Ireland, occupying a number of voluntary roles and was our President for many years. Over 45 years, he had a huge impact on the development, progress and success of the charity and was fully committed to Diabetes Ireland and to the diabetes community in his efforts to improve the lives of people with diabetes and their families throughout the country.

In recent years, Professor Tomkin continued to work closely with Diabetes Ireland as an active President and Board Member offering his support to all. Professor Tomkin was a visionary, our leader, our colleague, and our friend. We will remember him with fondness and never forget his infectious laughter, the inspirational person he was and his absolute dedication to the diabetes community.

Being Ireland's national charity solely dedicated to helping people with diabetes and their families brings enormous responsibility and makes reaching our mission to provide quality services and improve the quality of life for people living with diabetes extremely important.

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

Once again, we cannot express enough our appreciation for the ongoing support we receive from our current volunteers, fundraisers, healthcare professionals, members, employees, corporate supporters and the HSE for helping us help our community. We must all continue to work together for people with diabetes in Ireland so that we can all live long and healthy lives.



Professor Hilary Hoey

**Chairperson**



Kieran O'Leary

**CEO**

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# Diabetes Ireland

Founded in 1967, Diabetes Ireland is a national charity dedicated to helping people with diabetes. It achieves this by providing support, education and motivation to all people affected by diabetes. The charity also raises public awareness of diabetes and its symptoms, fosters programmes for the early detection and prevention of diabetes complications and supports advances in diabetes care and research that will improve standards of care and quality of life for people with diabetes.

## Our Vision

“To ensure everyone with diabetes has the support and confidence to live a long and healthy life.”

## Our Mission

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

## Our Aims

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

## Our Board

Every member of our board freely donates their time, their skills, and their experience to help support the diabetes community through our work.

### Directors

Professor Hilary Hoey     **Chairperson**

Ms Colette McLoughlin     **Treasurer**

Mr Daniel McDaid     **Secretary**

Mr Cormac Gollogly

Mr Phil Miesle

Mr Patrick Power

Ms Marie Ronan

Ms Barbara Scott

Kieran O’Leary     **CEO**

# Acknowledgements

**Diabetes Ireland would like to acknowledge and sincerely thank;**

- its staff, volunteers, and healthcare professionals for their continuing support.
- corporate partners for their support and assistance with our various initiatives and services.
- members, supporters, and donors for their help in raising vital funds to enable us to continue our work.
- the Health Service Executive for their financial support which enables us to provide our services.

*Diabetes Ireland is fully compliant with the Charities Regulatory Authority. Diabetes Ireland is committed to achieving the standards contained within the Statement for Guiding Principles of Fundraising. Diabetes Ireland is proud to have achieved the Triple Lock member award with the Charities Institute. Triple Lock is awarded to charities that uphold the best practice standards in ethical fundraising, transparent reporting, and strong governance.*

## Supporting Partners



Feidhmeannacht na Seirbhíse Sláinte  
Health Service Executive



## Other Partners



Some of our 2023 highlights:



# LIVING WITH DIABETES IN IRELAND: FINDINGS FROM THE SURVEY ON EXPERIENCING,



## ACCESSING AND USING DIABETES HEALTH SERVICES BY PEOPLE WITH DIABETES.

### THE NEED FOR A 10-YEAR NATIONAL DIABETES STRATEGY IN IRELAND

Charity Number: CHY 6906

#### Why?

- Diabetes can be a relentless and burdensome chronic condition, affecting people of all ages and their families. It's estimated that approx. 300,000 people live with diabetes in Ireland.
- People have to **self-manage** diabetes daily (e.g. adapt to nutritional advice, take medicines, inject insulin, check glucose levels etc.) 7 days a week, 365 days a year, with no breaks or holidays.
- To self-manage their diabetes well, **regular access to healthcare professional support, multidisciplinary teams (MDT), diabetes education, annual reviews, treatment that suits their lifestyle and needs and keeps them safe from complications, are absolutely vital.**
- We often hear from people that they can't access their teams, and experience long waiting lists to access MDTs, treatments and diabetes technology - we just had no data or structured information.



#### THE SURVEY TOOL

- Anonymous
- Online
- Based on the 'Patient experience of diabetes services' survey conducted in the UK in 2013
- Adapted to Ireland in 2022/23

#### How?

- Together with healthcare professionals, researchers, academics and people living with diabetes we conducted a survey to ask about:
  - Living with diabetes since diagnosis
  - Management of diabetes
  - Diabetes care received
  - Diabetes check-ups
  - Appointments in 2022.
- We asked adults living with diabetes (any type) and parents of children with diabetes.
- People were recruited online via social media, member's newsletters and communication between 16/1/2023-5/2/2023.
- Research Ethics Committee at RCSI: University of Medicine and Health Sciences ethically approved this study.
- Data (including open-ended responses) were analysed. Descriptive statistics were used.

**IN THE ABSENCE OF A DIABETES REGISTRY AND CLINICAL AUDITS, THIS STUDY IS THE FIRST OF ITS KIND IN IRELAND TO GATHER THE EXPERIENCES OF PEOPLE WITH DIABETES ON THEIR MEDICAL OUTCOMES, TREATMENTS, HEALTH SERVICES ACCESS, WAITING LISTS, LEVELS OF SATISFACTION WITH THEIR CARE, AND ISSUES THAT THEY FACE AND PERCEIVE ETC.**



59% FEMALE  
40% MALE  
1% NON-BINARY

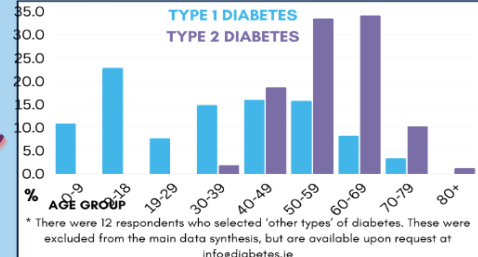
91% WHITE IRISH  
7% NON-IRISH WHITE

31% FROM CO. DUBLIN  
10% FROM CO. CORK  
5% FROM CO. WEXFORD &  
5% CO. KILDARE  
49% FROM ALL REMAINING COUNTIES



#### About Participants & Diabetes

#### DIAGNOSIS



#### Children with diabetes

**120 parents/carers** completed the survey. At the time of diagnosis, **76% of children experienced typical diabetes symptoms** (thirst, exhaustion, urination etc.). In 53% of cases a GP made an initial diagnosis. **Almost all children were hospitalised then**, with 24% treated in an Intensive Care Unit (ICU). **At admission, 40% had Diabetic Ketoacidosis (DKA).** At the time of the data collection, the average diagnosis duration for children was around 3.5 years.

#### Type 1 diabetes

**230 adults with type 1 diabetes** completed the survey. At the time of diagnosis, 82% experienced typical diabetes symptoms. In 52% of cases a GP made an initial diagnosis; **81% were hospitalised then**, with 16% treated in an ICU. **At admission, 41% had DKA.** At the time of the data collection, the average diagnosis duration was 24 years (67y the longest).

#### Type 2 diabetes

**155 adults with type 2 diabetes** completed the survey. At the time of diagnosis, 34% had no symptoms at all; for 18% initial diagnosis was made via screening, or at another medical appointment; in **69% of cases a GP made the diagnosis;** **only 10% required hospitalisation at diagnosis.** On average, the average diagnosis duration was 8.5 years.

#### IMPORTANT!

'My child felt unwell, was lethargic and vomiting. He lost weight (...) and started waking during the night to go to the toilet; during the day was not excessively thirsty or urinating. All the symptoms ignored by GP'

MORE THAN **40% OF PEOPLE WITH TYPE 1 DIABETES IN IRELAND EXPERIENCED DKA AT THE TIME OF DIAGNOSIS. THIS RATE IS VERY HIGH WHEN COMPARED TO OTHER EUROPEAN COUNTRIES AND COULD BE AVOIDED WITH BETTER AWARENESS OF SYMPTOMS** AMONG POPULATION (INCLUDING HEALTHCARE PROFESSIONALS), IMMEDIATE BLOOD OR URINE TESTING, AND EARLY SCREENING.

'Was brought to GP a lot prior to diagnosis and GP did not recognise symptoms. Diagnosed in emergency dept after vision completely blurred over' (Adult)



[INFO@DIABETES.IE](mailto:INFO@DIABETES.IE)



[WWW.DIABETES.IE](http://WWW.DIABETES.IE)

Generally, people rated their health and well-being as good, but one-third assessed it as fair, poor or very poor. 75% of respondents reported that they do not discuss mental health & wellbeing as part of their diabetes care with half welcoming an opportunity to do so. Visit: <https://www.diabetes.ie/wp-content/uploads/2023/09/Diabetes-Ireland-Survey-on-Access-and-Use-of-Diabetes-Services-in-Ireland-2023-1.pdf>

# Diabetes Health Awareness Exhibition

# **Diabetes & Heart Failure Awareness Campaign**

# TEST Campaign 2023



## **Reflecting on the Inspiring Camino Francés Journey**



# Education & Support

People who avail of our services and attend our events find them informative and helpful. An estimated 308,948 people are living with diabetes in Ireland of which 272,904 live with Type 2 diabetes and 30,895 live with Type 1 diabetes. Access to reliable, trusted, clear and concise information is paramount to helping manage their condition on a daily basis. Our services are there for people living with diabetes and their families who require support in their time of need.

In 2023, Diabetes Ireland continued to provide its many services to the diabetes community ensuring that thousands of people continued to receive education, support, and motivation to maintain good management of their condition.

## 2023

- **Regular Education Webinars:** We continued to provide regular education webinars for people living with diabetes and their families. We held 3 webinars all of which were extremely well attended with very positive feedback from attendees. Our webinars aim to provide people with practical information around the various aspects of living daily with diabetes. The webinars covered general topics that were applicable to everyone living with diabetes ranging from looking after your feet and eyesight to tips on travelling with diabetes. More than 600 people registered for one or more of the webinars during the year.
- **CODE Structured Education Programme:** 17 CODE Structured Education programmes were delivered virtually to 183 participants living with Type 2 diabetes. Feedback was extremely positive with participants appreciative of being able to attend the programme from the comfort of their own homes
- **Diabetes Smart:** 116,000 visits to Diabetes Smart”, our online interactive educational programme in 2023. The Diabetes Smart programme is based on the principles of CODE for use by GPs and people at risk and/or diagnosed with Type 2 diabetes. The programme is supported by Novo Nordisk.
- **Diabetes Ireland Helpline:** 4,741 people contacted our Diabetes Helpline in 2023. 31% of callers sought general information on diabetes management, 50% sought specific information and support on accessing services, 5% on personal advocacy issues such as insurance, school, work and HSE services and the remaining 14% sought information on upcoming events and other issues.
- **Diabetes Ireland Magazine:** Three issues of our magazine “Diabetes Ireland” were produced and disseminated to 3,700 families in 2023. Four issues of Diabetes & Cardiology Professional were disseminated to over 5,000 healthcare professionals in 2023.
- **Diabetes Health Awareness Exhibition:** A Diabetes Health Awareness Exhibition & Conference to celebrate World Diabetes Day for people with diabetes and their families was held in Limerick. The conference consisted of three education streams with a number of presentations in each stream. The streams were specifically for parents of children living with Type 1 diabetes, adults living with Type 1 diabetes and adults living with Type 2 diabetes. The event provided an array of attractions for the public such as Blood Pressure checks, Type 2 Diabetes Risk Assessments, Weight and Waist Circumference assessments and CPR Introduction sessions along with a wide range of companies exhibiting on the day, showcasing the latest medical technology along with a broad range of healthy living stands and other diabetes-related services and professionals in attendance to answer queries from attendees. A number of



people also received Diabetes Ireland's "Living Well with Diabetes" 50 Year medal. More than 1,000 people attended the event.

- **Family Events:** We held a number of events for younger children living with Type 1 diabetes and their families with summer events, Christmas parties held in Cork, Donegal, and Dublin. A Family Weekend was also held in Donegal. Over 120 families attended one or more of these events.
- **Teen Activity Day:** Sixty-five teenagers over 3 venues across the country, supported by diabetes nurses, volunteers and Diabetes Ireland staff ensured a fantastic day was had by all who attended "Teen Activity Day". With all the teens doing a series of land and water-based activities, archery, football, wall climbing, Boda Borg, kayaking, surfboarding and good old pier jumping, everyone made lots of new friends making it a great day for all. A huge thank you to the Hospital Saturday Fund and to the parents who fundraise for Diabetes Ireland which allowed us to hold this event.
- **Carers Diabetes Education Programme:** We delivered 9 Carers Diabetes Education Programmes to 125 professional carers/staff working in Nursing Homes, Residential Homes, and Intellectual Disability Centres nationwide. The programme promotes the benefits of healthy food choices in modifying risk factors for people at risk of developing, or with, Type 2 diabetes. We also held an educational webinar for 38 community and practice nurses on diabetes management.
- **Schools Diabetes Awareness Programme:** We delivered 18 education sessions to over 650 teachers and special needs assistants on managing Type 1 diabetes in during school hours. In conjunction with Cork University Hospital diabetes paediatric team, we held a further session for 72 teachers and special needs assistants.
- **Diabetes Emotional Wellbeing Support Programme:** Access to psychological support for people living with diabetes is extremely poor. Yet, positive mental health and well-being are among the key goals of and contributors to effective diabetes Self-Management. In 2023, Diabetes Ireland embarked on the development of a Diabetes Emotional Wellbeing Support programme to tackle the psychological gap for people with diabetes in Ireland. The goal is to provide a dedicated microsite on [www.diabetes.ie](http://www.diabetes.ie) that will offer accessible and approved information related to well-being forum and mental health, and offer online further psychological support, including webinars and dedicated well-being workshops.
- **Digibete Self-Management App & Video Platform:** In September 2023, Diabetes Ireland announced the arrival of the multi-award-winning DigiBete Self-Management App and Video Platform in Ireland. Following a successful pilot project in Limerick University Hospital, Diabetes Ireland and DigiBete opened access to other paediatric diabetes teams on how to use the App to educate their families on managing Type 1 diabetes. The App helps to improve care for children and young people with diabetes by helping them manage their condition more effectively and provides an easy cost-free communication stream for hospital paediatric diabetes teams to engage with families to provide clinical advice and information. The App will be made available to children and young people with diabetes and their families through their paediatric diabetes team in early 2024.

## **More about our Diabetes & Emotional Wellbeing Support Programme**

Access to psychological support for people living with diabetes is extremely poor. Yet, positive mental health and well-being are among the key goals of and contributors to effective diabetes Self-Management.

In 2023, Diabetes Ireland embarked on the development of a Diabetes Emotional Wellbeing Support programme to tackle the psychological gap for people with diabetes in Ireland. The goal is to provide a dedicated microsite on [www.diabetes.ie](http://www.diabetes.ie) that will offer accessible and approved information related to well-being forum and mental health, and offer online further psychological support, including webinars and dedicated well-being workshops. It is envisioned that through the microsite, people living with diabetes would be able to access:

- General information on the types of mental health problems common in people with diabetes.
- Information on coping with diabetes on a day-to-day basis, as well as advice on dealing with mental health problems often seen in people with diabetes (e.g. diabetes distress, diabetes burnout, fear of hypoglycaemia, depression, binge eating, diabulimia, fear of complications etc).
- Access resources (leaflets/videos) and tools, and signposting to other useful resources (e.g. HSE mental health resources) to help people understand and learn how to cope with mental health problems.
- Provide access to support and information webinars on the topics of well-being, coping and mental health for people with diabetes and parents/carers of children with diabetes.
- Provide access to tailored Diabetes Emotional Wellbeing group programmes delivered by healthcare professionals working in the area of diabetes with support from a psychologist.

By December 2023, the project team progressed the draft content for the microsite, developed the first draft of the Type 2 diabetes online well-being workshop programme and initiated work on content of the workshop programme for parents of children with diabetes. This project will continue in 2024.

## Diabetes Awareness in the Community

The prevalence of both Type 1 and Type 2 diabetes in Ireland is increasing with an estimated 12,000 – 14,000 newly diagnosed each year, with the majority of these diagnosed with Type 2 diabetes. Through our services, we aim to raise awareness of diabetes in the community and foster programmes for the early detection and prevention of diabetes complications and its burden. Having a healthy lifestyle and being active plus regular interaction with a GP/Diabetes Team can help reduce one’s risk of developing diabetes-related complications.

- In 2023, 72,179 visitors accessed [www.diabetes.ie](http://www.diabetes.ie).
- Over 1,360 people completed our online Type 2 Diabetes Risk Assessment test on [www.diabetes.ie](http://www.diabetes.ie). Based on being low, moderate or at high risk of having undiagnosed Type 2 diabetes, they were signposted to take appropriate action. 31% were classified as either at high or moderate risk of developing Type 2 diabetes
- On 31 December 2023, 29,943 friends follow Diabetes Ireland on our various social media platforms.
- A new Diabetes & Heart Failure Awareness Initiative to highlight the need for people living with diabetes to be aware of their heart failure risk was launched as part of our **Check Know, Discuss Campaign**. The campaign encouraged encouraging people with diabetes to be more proactive in taking steps to prevent or delay the onset of heart failure. The HSE recently made a *simple blood test, the B-type Natriuretic Peptide (NTproBNP) test, more widely available for those considered at high risk of heart failure including people living with diabetes*. The campaign is to make people with diabetes aware of the availability of the test and to encourage them to request the test from their GP or Diabetes team if they have any concerns about their risk of heart failure. The campaign also aims to raise more awareness of the symptoms of heart failure among the diabetes community and to encourage them to reduce their risk of heart failure by moving to a healthier lifestyle. **Our Check, Know, Discuss Campaign** reached over 600,000 people in the first 6 months. The campaign was supported by supported by educational grants from Astra Zeneca and Roche. The campaign is also supported by Croí.
- As part of our “Back to School” Awareness Campaign, we disseminated the new HSE booklet “Meeting the Care Needs of Primary School Children with Type 1 Diabetes during School Hours” to schools and parents. The campaign aims to help teachers, SNAs, parents and diabetes teams with the transition for children with diabetes heading back to school. The booklet provides useful information and a number of tools and easy-to-follow actions to help school staff to understand Type 1 diabetes and the needs of their pupil. It sets out clear guidelines that help structure the conversation and preparations between the family, diabetes team, and school staff. It explains diabetes and diabetes management to teachers and school staff and sets out clear lines of responsibility for all partners. It also helps to help to determine the need for non-teaching support (Special Needs Assistance) and for the first time presents different levels of support needs for children with diabetes based on age and diabetes management skills.
- In September 2023, a new collaborative TEST campaign between Diabetes Ireland and the Irish Childhood Diabetes National Register, supported by well-known celebrity Norah Casey, Professor Edna Roche,

Consultant Paediatrician and Endocrinologist alongside diabetes advocates Eva Lee and her son Danny and Jay Hickey was launched to raise awareness among the general public about the symptoms of Type 1 diabetes. Equipping individuals to recognise these signs early, seek help and avoid the development of Diabetic Ketoacidosis (DKA). **TEST**, which stands for **Thirst (increased), Energy (reduced), Sudden (weight change), and Toilet (trips increased)** highlight the symptoms of Type 1 diabetes in you or someone you know, warranting an urgent blood glucose or urine test. These symptoms apply to adults as well as children. The campaign supported by an educational grant from Novo Nordisk reached an audience over 2.3 million.

- We also supported the HSE awareness campaigns promoting the importance of both the Influenza vaccine and the Pneumococcal vaccine for people with diabetes.
- We completed 12 radio interviews in the period reaching an audience of over 500,000 people. All interviews were broadly related to our Diabetes Ireland survey, awareness campaigns, World Diabetes Day plus living with, and understanding, diabetes as a serious health issue. A further 20 articles appeared in the print media on multiple diabetes related issues reaching over 8 million readers throughout the year.
- Our health promotion team delivered 21 Diabetes Information sessions to a range of groups such as Men's Sheds, medical students and workplace staff in 2023.



## Direct Patient Services

Diabetes Ireland provides direct diabetes care services in its Care Centres in Dublin and Cork. These services are in the areas of podiatry (footcare) and counselling. Our intention is to provide access to services that are difficult to access via the public health service to help individuals maintain good diabetes control and high quality of life. The HSE's Diabetic Retinopathy Screening programme is also based in both centres. The Centres are open 5 days per week serving the local diabetes populations.

# 2023

- On 31 December 2023, our podiatry service in Dublin had a client base of 3,000 individuals who regularly attend for footcare appointments to ensure they do not develop foot ulcers which can lead to lower limb amputation if not treated effectively and in a timely manner. 73% of the clients who attend the service had diabetes with the remainder primarily consisting of client family members and people with arthritis and other conditions who were referred to the service.
- On 31 December 2021, our podiatry service in Cork had a client base of just over 2,300 clients who regularly attend for footcare appointments to ensure they do not develop foot ulcers which can lead to lower limb amputation if not treated effectively and in a timely manner. 71% of the clients who attend the service had diabetes with the remainder primarily consisting of client family members and people with arthritis and other conditions who were referred to the service.
- Our counselling service was also available during the period as an online service making it possible for people from any geographical area to access the service. The service also provides face-to-face sessions in our Cork Care Centre and appointments are available on request.
- In both Care Centres, there is also access to the National Diabetes Retinopathy Screening programme for people with diabetes living in the Northside of Dublin and in Cork City.
- In May 2023, Diabetes Ireland hosted its annual diabetes healthcare professional conference (DICE). DICE provided an opportunity for 300 healthcare professionals to update their knowledge on diabetes developments in the areas of paediatric diabetes, diabetes in pregnancy and adult diabetes services. The conference is a cross-profession event with a combined audience of Endocrinologists, GPs, DSNs, Practice nurses, Dietitians and Podiatrists and others working in the area of Diabetes. This is a conference for all staff working in adult, paediatric and diabetes pregnancy services on the island of Ireland.

# Diabetes Advocacy

Diabetes Ireland leads the way in advocating for more resources for diabetes services nationally. Diabetes Ireland is represented on both the HSE National Clinical Programmes for both adult's and children's diabetes services. Diabetes Ireland also has an Advocacy Committee consisting of people living with Type 1 diabetes and Type 2 diabetes, parents of children with diabetes and advocacy staff.

Advocacy was once again a main priority of Diabetes Ireland in 2023. Our overall aim is to see improved public services, better and quicker access to new diabetes technology and medications and better recognition of diabetes by the Government and its public officials. Work is continuously ongoing to achieve improvements which will benefit the diabetes community.

## 2023

- Diabetes Ireland launched its Pre-Budget Submission 2024 calling on the government to prioritise two very important initiatives namely:
  1. To set up a taskforce to develop a 10-year National Diabetes Strategy; and
  2. To improve access to any form of continuous glucose monitoring by providing €5m in funding.
- Other priorities sought to ensure the funding from previous budgets was provided for the continuing implementation of the Enhanced Community Care programme and development of diabetes specialist hubs for people with Type 2 diabetes, regular access to multidisciplinary diabetes teams in acute hospitals in paediatric and adult diabetes services with access to mental health specialists for people with Type 1 diabetes, reimbursement of medicines for women with gestational diabetes and improved access to diabetes education. See Pages 24-25 for our full pre-budget submission.
- Diabetes Ireland also continued to support and work with the Cross-Party Parliamentary Group on diabetes, chaired by Cormac Devlin TD to bring the same message to the Minister for Health and his Department, HSE Officials and other stakeholders. The Group worked closely with the various HSE National Clinical Programme Leads for adult and paediatric diabetes services to meet with TDs and Senators throughout the year to discuss the positive benefits of investment in HSE diabetes services. Diabetes Ireland will continue to support this group in 2024.
- In 2023, Diabetes Ireland conducted the first ever survey highlighting the lived experience of people with diabetes in Ireland. An anonymous online survey of adults with diabetes or parents/carers of children with diabetes was conducted between 16th January and 5th February 2023 via social media and standard online communication to ask about experiences of living with diabetes in Ireland. 517 people completed all sections of the survey: 230 adults with type 1 diabetes, 155 with type 2 diabetes and 12 with other types of diabetes, and 120 parents/carers. See Pages 7 -9 for survey results.
- Diabetes Ireland also participated in a review into diabetes technology by HIQA on the use of continuous glucose monitoring (CGM) systems in adults with Type 1 diabetes. The purpose was to provide an overview of the evidence in relation to CGM systems and to inform decision-making by the HSE as to whether reimbursement for CGM systems in the Irish healthcare system should be extended to additional adult

populations with Type 1 diabetes who may benefit from this technology. A number of the recommendations were implemented in December 2023, the most notable being the removal of the age barrier for Freestyle Libre, giving access to the system for all people with Type 1 diabetes based on clinical need.

- Diabetes Ireland also provided advocacy support to 2% of callers to its helpline in 2023. These were in the areas of insurance cover, workplace, and school-related discrimination issues.
- Locally, many of our patient advocates worked tirelessly to highlight deficiencies in local diabetes services and advocated for extra resources. Diabetes Ireland working through the various committees and working in conjunction with all stakeholders will continue to advocate for the improvement of diabetes services nationally, for the publication and implementation of all outstanding HSE Guidelines and Policies and for access to new medications and technologies that will improve diabetes control for many people with diabetes.



On behalf of the diabetes community, Diabetes Ireland calls on the Government and the Department of Health to ensure that Budget 2024 includes:

- 1) Costs to **set up a Taskforce to develop a 10-Year National Diabetes Strategy** to improve access and delivery of diabetes care services, improve quality of life (QoL), health and well being of more than 300,000 people living with diabetes in Ireland, their families, carers, employers and friends **[Cost: Negligible]**
- 2) Investment of €5 m to **improve access to any form of a continuous glucose monitoring (CGM)**, for people with Type 1 diabetes as recommended by national and international guidelines. **[Cost: €5 million]**

**DIABETES IN IRELAND**

- The most prevalent chronic condition in people aged between 45-75, but incidence and prevalence increase in people of all ages
- Up to €1 bn is spent annually on diabetes, with more than 50% spent on diabetes complications and hospitalisations
- A leading cause of morbidity and mortality, affecting approx. 308,000 people and their families
- Often goes misdiagnosed, is diagnosed very late or mistreated - this increases the rates and risk of diabetes-related complications
- Diabetes technology, e.g. CGM, improves diabetes management, outcomes and QoL in those using insulin

The Diabetes Ireland survey on 'Accessing diabetes services by people with diabetes in Ireland' conducted in 2023 found that:

- 36.5% of respondents have diabetes-related complications or comorbidities.
- Approx. 40% (mainly those with type 1 diabetes) experienced DKA – Diabetes Ketoacidosis, usually at the time of diagnosis. This could and should have been avoided through better awareness and recognition of symptoms (e.g., in primary care), leading to quicker diagnosis.
- 46% of respondents with type 2 diabetes pay privately for their diabetes appointments.
- Almost half of those with type 2 diabetes and parents of children with diabetes assess their general wellbeing as fair, poor or very poor.
- Up to 75% of respondents do not discuss mental health and wellbeing as part of their diabetes care. Half of them would have liked an opportunity to do so.
- All children had at least one diabetes appointment in 2022. 13% of adult respondents had no diabetes appointment in 2022.

Click [HERE](#) or scan for more info about the survey



Diabetes is a serious global public health issue which has been described as **the most challenging health problem in the 21st century with high individual, social and economic burden**. The cost of diabetes care and complications is a major challenge for the government and the Health Service Executive (HSE). Due to poor resourcing, there are significant gaps in current services which need to be tackled in order to provide optimum diabetes care to everyone in need. With no data – diabetes registry nor clinical audits, we cannot even fully identify what the gaps and issues are. From what we know, despite the best efforts of current diabetes staff, **the delivery of diabetes services in Ireland is at best piecemeal, uncoordinated and unstructured.**

**PRIORITY**

**WE NEED TO ACT NOW AND DEVELOP THE 10-YEAR NATIONAL DIABETES STRATEGY TO:**

1. **REDUCE** the NATIONAL BURDEN of DIABETES
2. **ENSURE** provision of OPTIMAL CARE across the country
3. **MAXIMISE** People's with Diabetes INVOLVEMENT in their CARE and IMPROVE the QUALITY OF LIFE (QoL)
4. **ENABLE** and ASSURE CHANGE



[INFO@DIABETES.IE](mailto:INFO@DIABETES.IE)



[WWW.DIABETES.IE](http://WWW.DIABETES.IE)

Despite the positive work of the HSE National Diabetes Clinical Programmes and Sláintecare reform, **the lack of available resources to implement current clinical guidelines means people living with diabetes are suffering from a postcode lottery** when it comes to accessing diabetes services and treatments, as well as diabetes-related technology (CGM or insulin pumps). With continuously increasing prevalence and incidence of both, Type 1 and Type 2 diabetes, in children and in adults, and with very high prevalence of pre-diabetes, gestational diabetes, other types of diabetes and obesity in Ireland, **without strategic planning and long-term thinking, the prevalence of diabetes-related comorbidities and complications such as macrovascular disease, chronic kidney disease, retinopathy and blindness, as well as foot amputations will hugely affect Government budgets due to unnecessary and avoidable hospitalisations and admissions.**

**WE CALL ON THE GOVERNMENT TO INCLUDE IN BUDGET 2024:**

**1) COSTS FOR SETTING UP A DIABETES TASKFORCE OF RELEVANT STAKEHOLDERS:**

healthcare professionals, academics and researchers, patient advocates, as well as Department of Health and Health Service Executive representatives to develop a 10-year National Diabetes Strategy, that provides vision, leadership, goals and priorities, as well as identifying and securing the future funding required that will provide optimum care for every person living with diabetes in Ireland.

**2) €5 M FOR WIDENING ACCESS TO CONTINUOUS GLUCOSE MONITORING TECHNOLOGY (CGM)**

for people with Type 1 diabetes to improve their diabetes management and quality of life.

**REDUCE the NATIONAL BURDEN of DIABETES**

- Improve prevention and educate about risk factors
- Provide better screening for groups at risk
- Ensure early diagnosis



**ENSURE provision of OPTIMAL CARE**

- Provide access to Multidisciplinary Diabetes Teams (MDT), follow integrated model of care, provide safe high quality, person-centered care to all
- Provide treatment, including diabetes technology, to all people with diabetes based on their clinical needs

**MAXIMIZE People's with Diabetes INVOLVEMENT and QUALITY OF LIFE**

- Involve people with diabetes in their care, assure person-centered approach, support advocacy
- Provide mental health and wellbeing support to those in need and ensure involvement of psychologist in MDTs

**ENABLE and ASSURE CHANGE**

- Provide governance, funding and management of diabetes services
- Develop diabetes registry and audits to improve outcomes and workforce planning
- Invest and oversee diabetes research

All people with diabetes need and deserve access to high standards of care, expertise, treatment aligned with clinical recommendations, access to medicines and technology to maintain good health and quality of life, as recommended by national and international clinical guidelines. With dedicated healthcare professionals, researchers, advocates and decision-makers, with Sláintecare reform, Long-Term Illness Scheme and other good things in Ireland, all we need is a better plan, coordination, governance and a strategy that oversees all aspects of diabetes care in Ireland.

Click **HERE** or scan for more info & references



[INFO@DIABETES.IE](mailto:INFO@DIABETES.IE)



[WWW.DIABETES.IE](http://WWW.DIABETES.IE)

For more information, visit: <https://www.diabetes.ie/accessing-diabetes-services-in-ireland-2023/>

# Diabetes Research

Diabetes Ireland Research Alliance was set up in 2008 as a subsidiary of Diabetes Ireland, the national charity supporting people with diabetes in Ireland. In 2023, the charity was closed with assets transferred to Diabetes Ireland. The work of the Diabetes Ireland Research Alliance will continue under the auspices of Diabetes Ireland with the specific aim of promoting, supporting, and funding research related to the causes, prevention, and cure of diabetes.

Its objectives are:

- *To conduct, promote, support and fund research related to the causes, prevention, and cure of diabetes, and into improvements in the management of the condition and its complications; and to publish and disseminate the useful results of any such research.*
- *To prioritise and progressively increase funding for research in Ireland.*
- *To advance the understanding of diabetes through research.*

During the calendar year 1st July 2022 to 30th June 2023, Diabetes Ireland Research Alliance continued to be a strong advocate for promoting Irish diabetes research ensuring that Irish Researchers were offered the best possible opportunities to minimise the development of diabetes and its complications where possible and support people living with diabetes to retain their optimal health. Diabetes Ireland Research Alliance worked with multidisciplinary research teams, academic students and professional clinicians all working towards improved outcomes for people with diabetes. Through the support of its committee, Diabetes Ireland Research Alliance collaborated in research study applications, provided guidance on expert panels, secured funding for new projects, fast-tracked recruitment processes when appropriate in the endeavour to move Irish diabetes research forward and put funding towards both an Irish-based research project.

In 2023, Diabetes Ireland Research Alliance supported the development, launch and evaluation of the first ever survey highlighting the lived experience of people with diabetes in Ireland.

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

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

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

# Structure, Governance and Management

The governing body of the charity is the Board of Directors which can consist of at least 3 and not more than 10 individuals. In 2023, the Board of Directors consisted of 9 members and met 3 times. The Board oversees the business and affairs of the Charity. The Board and committees all include a mix of individuals with Type 1 or Type 2 diabetes, healthcare professionals and a mix of gender, skills, geography, and experience.

Other committees in place are:

- A Management and Finance Committee that assists in the development of policy, maintains financial accountability to meet the costs of the organisation's activity programme and assists the CEO in the day-to-day management of the organisation. An audit sub-committee whose role is to provide oversight on the charity's systems of internal control and financial reporting and the independence and effectiveness of the external auditors reports to this committee annually. The audit sub-committee met twice in 2023.
- The Board delegates day-to-day management of the charity to the Chief Executive who is supported by the Management & Finance Committee which met virtually 6 times in 2023. The Chief Executive also attends Board of Directors meetings.
- Quality & Safety Committee to develop, deliver, implement, and evaluate a comprehensive quality and safety programme for Diabetes Ireland HSE-supported services and care centres.
- Diabetes Ireland Advocacy Committee which works to see improved public services, better and quicker access to new diabetes technology and medications and better recognition of diabetes by the Government and its public officials. The committee met twice in 2023.

All Directors and other committee members give their time freely and receive no benefits from the charity other than travel expenses.

# Finance & Fundraising

Diabetes Ireland is financed by a mix of statutory, corporate, and voluntary donations. In the 12 months to 30 June 2023, the organisation made a loss of €72,546.

The latest available annual audited accounts to 30 June 2023 (from page xx onwards) show income of €1,394,969 for the 12-month period and expenditure for the same period of €1,467,515 giving a net loss of €72,546 for the period. The balance sheet showed a reserve of €1,447,888 on 30 June 2023.

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

Statutory funding from the Health Service Executive accounted for 19% of total income with the remaining 81% generated via other income streams such as corporate and community fundraising, membership, personal donations, services income, and legacies. The total of legacy bequests in the period totalled €7,461.

Without the fundraising support from thousands of people each year, Diabetes Ireland would not be able to provide its broad range of services. Throughout this report, we highlight some of the people who raised vital funds for Diabetes Ireland in 2023. Diabetes Ireland is very much appreciative of everyone who raised vital funds to help us maintain our services during the year.

In 2024, Diabetes Ireland will continue to strive to maintain its services to meet the needs of the diabetes community in Ireland.

Charity Registration No. 20013899

Company Registration No. 27655

**DIABETES FEDERATION OF IRELAND**

*(A company limited by guarantee)*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

## DIABETES FEDERATION OF IRELAND

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Philip Miesle Cormac Gollogly Collette McLoughlin Daniel McDaid Hilary Hoey Patrick Power Barbara Scott Marie Ronan	(Appointed 24 September 2022)
<b>Secretary</b>	Daniel McDaid	
<b>Charity Regulator Authority number</b>	20013899	
<b>Company number</b>	27655	
<b>CHY number</b>	6906	
<b>Principal address</b>	19 Northwood House Northwood Business Campus Santry Dublin 9	
<b>Registered office</b>	19 Northwood House Northwood Business Campus Santry Dublin 9	
<b>Auditor</b>	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin	
<b>Bankers</b>	Allied Irish Bank 40/41 Westmoreland Street Dublin 2 Ireland	
	Bank of Ireland O'Connell Street Dublin 1	
<b>Solicitors</b>	Martin C Ryan & Company Solicitors 132 Harold's Cross Road Harold's Cross Dublin 6W	

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# DIABETES FEDERATION OF IRELAND

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# DIABETES FEDERATION OF IRELAND

## DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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The directors present their annual report and financial statements for the year ended 30 June 2023.

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

### 1. Summary of Objectives and Principal Activities

#### **Organisation background**

Diabetes Federation of Ireland (trading as "Diabetes Ireland") is the national charity dedicated to helping people with diabetes. It achieves this by providing support, education and motivation to all people affected by diabetes. The charity also raises public awareness of diabetes and its symptoms, fosters programmes for the early detection and prevention of diabetes complications and supports advances in diabetes care and research that will improve standards of care and quality of life for people with diabetes.

#### **Mission statement**

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

#### **Objectives and activities**

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

#### **Our services**

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

# DIABETES FEDERATION OF IRELAND

## DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### 2. Structure, Governance and Management

#### **Directors and Secretary**

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

Philip Miesle	
Cormac Golligly	
Collette McLoughlin	
Gerard Gallagher	(Resigned 20 September 2023)
Daniel McDaid	
Hilary Hoey	
Patrick Power	
Gerald Henry Tomkin	(Resigned 12 July 2023)
Barbara Scott	
Marie Ronan	(Appointed 24 September 2022)

The secretary who served throughout the year was Daniel McDaid

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 29 November 1968. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.00.

The company's constitution establishes the objects and powers of the charitable company and is governed under its constitution and managed by a board of directors.

#### **The Governance Code**

Diabetes Federation of Ireland has a responsibility to provide and follow a code of good practice when it comes to how our organisation is run. In 2016, Diabetes Federation of Ireland obtained full compliance with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland. The Governance Code is based on five main principles and Diabetes Federation of Ireland is committed to adhering to these principles.

The company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6906.

#### **Directors and responsibilities**

The directors of the company are also charity trustees for the purposes of charity law.

The board is committed to achieving high standards of governance. Board members do not receive any remuneration in respect of their services to the charity. Expenses are reimbursed where claimed. There have been no contracts or arrangements entered during the financial year in which a Board member was materially interested, or which were significant in relation to the charity's activities.

#### **Board members induction training**

Most board members are already familiar with the practical work of the charity having been involved with the charity for a number of years. Additionally, new members are encouraged to familiarise themselves with the charity and the context within which it operates.

- The obligations of board members.
- The main documents which set out the operational framework for the charity including its constitution.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

## DIABETES FEDERATION OF IRELAND

### DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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#### ***Risk management/Principal risks and uncertainties***

The directors have identified that the key risks and uncertainties the charity faces relate to the risk of a decrease in the level of fundraising and the potential increase in compliance requirements in accordance with company, health and safety, taxation, and other legislation.

The directors closely monitored the income and expenditure for the year and successfully put plans in place to avoid a more significant loss in the period. The directors have forecast a negative budget for the next financial year due to the return to in person events. The impact of these events on people living with diabetes will be evaluated against their costs and a decision on continuation of these events will be considered by the board for the next financial year.

The charity mitigates these risk factors as follows: (i) the charity continually monitors the level of activity, prepares, and monitors its budgets targets and projections (ii) the charity closely monitors emerging changes to regulations and legislations on an ongoing basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and clients.

#### ***Organisational structure***

Diabetes Federation of Ireland has a board of directors who meet regularly and are responsible for the strategic direction and policy of the charity. At present the board has nine members, following the recent death of a member, from a variety of professional backgrounds relevant to the work of the charity.

#### ***Related parties and wider network***

Diabetes Ireland Research Alliance is a connected charity of Diabetes Federation of Ireland. The Diabetes Research Alliance has the specific aim of promoting, supporting and funding research related to causes, prevention, management and cure of diabetes. Diabetes Ireland Research Alliance ceased trading in June 2023 and is currently in the process of a Voluntary Strike Off.

# DIABETES FEDERATION OF IRELAND

## DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### 3. Achievement and Performance

Being Ireland's national charity solely dedicated to helping people with diabetes and their families brings enormous responsibility and makes reaching our mission to provide quality services and improve the quality of life for people living with diabetes extremely important.

Work on developing our strategic plan "Changing Lives 2022-2026" which set out initiatives to improve supports at diagnosis for people with Type 1 and Type 2 diabetes has begun but its success will ultimately depend on the ability of the charity to generate new sustainable income to fund the new programmes set out in the plan.

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

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

The first ever survey aiming to describe the current availability and accessibility of diabetes care for people with diabetes in Ireland, provided in primary (hospital) and secondary (general practice) care was undertaken. Through this survey, conducted in cooperation with researchers from RCSI, Diabetes Ireland wish to see whether people living with diabetes avail of diabetes services and access recommended screening programmes and/or clinical annual reviews and see if there are any gaps or challenges that people with diabetes (and carers/parents of children and adolescents living with diabetes) face or whether people feel well cared for in a timely and quality manner. The survey outcomes will be used to further advocate for improved public diabetes services nationwide.

Diabetes Ireland continued to provide its services to the diabetes community ensuring that thousands of people continued to receive education, support, and motivation to maintain good management of their condition. We returned to face-to-face events with a number of outdoor family events such as picnics, christmas parties and a family weekend all held with good attendances. Alongside these, numerous online education webinars, programmes, and conferences were all held.

Both our Diabetes Ireland care centres in Cork and Dublin continue to be extremely busy with high numbers attending each centre. As well as providing podiatry, diabetic retina screening, and counselling services, the centres are also a fantastic resource for people seeking support and information on the many facets of diabetes, for both people who may be recently diagnosed and for those living years with the condition and who need some additional support to manage their condition more effectively.

# DIABETES FEDERATION OF IRELAND

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

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#### 4. Financial and Operations Review

##### **Financial results**

The deficit for the year after providing for depreciation amounted to €72,546 (2022: €10,182).

At the end of the year, the company has assets of €1,717,628 (2022: €1,760,795) and liabilities of €269,740 (2022: €240,361). The net assets of the company have decreased by €72,546.

##### **Principal funding sources**

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

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

##### **Statement of Guiding Principles for Fundraising**

Diabetes Federation of Ireland is committed to complying with the Statement of Guiding Principles for Fundraising. The Statement of Guiding Principles for Fundraising is a guide to best practice developed by a steering group set up in response to the Charities Act 2009.

##### **Investment policy**

It is the policy of the charity that funds not immediately required for operational purposes are invested in interest bearing deposit accounts in major financial institutions in Ireland that are subject to the statutory regulatory regime.

##### **Reserves policy**

Unrestricted funds represent amounts which are expendable at the discretion of the directors and committee in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Restricted funds represent grant income and donations received which are subject to specific conditions imposed by the donors or grant making institutions. They are not available for the general purpose of the charity.

##### **Funds held as custodian trustee on behalf of others**

The charity or its trustees do not hold any funds or other assets by way of a custodian arrangement.

##### **Auditor**

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

##### **Post reporting date events**

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

##### **Accounting records**

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

##### **Disclosure of information to auditor**

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

**DIABETES FEDERATION OF IRELAND**

**DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2023**

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

*Danny M. Daid*  
Daniel McDaid  
Director  
Dated: 27-11-23

*Hilary Hoey*  
Hilary Hoey  
Director  
Dated: 27-11-2023

## DIABETES FEDERATION OF IRELAND

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

**FOR THE YEAR ENDED 30 JUNE 2023**

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

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

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

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

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

In so far as the directors are aware:

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

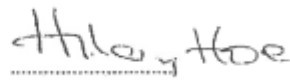
Signed on behalf of the board



Daniel McDaid

Director

Dated: 27-11-23



Hilary Hoey

Director

Dated: 27-11-2023

# DIABETES FEDERATION OF IRELAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF DIABETES FEDERATION OF IRELAND

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#### Opinion

We have audited the financial statements of Diabetes Federation of Ireland (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with FRS102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 26 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

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

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

We have nothing to report in this regard.



## DIABETES FEDERATION OF IRELAND

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF DIABETES FEDERATION OF IRELAND

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

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

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

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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

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

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

##### **Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

## DIABETES FEDERATION OF IRELAND

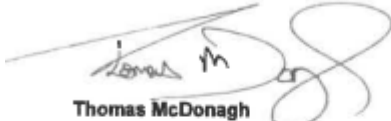
### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF DIABETES FEDERATION OF IRELAND

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

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



**Thomas McDonagh**

**For and on behalf of UHY Farrelly Dawe White Limited**

**Chartered Certified Accountants**

**Statutory Auditor**

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

27 November 2023

## DIABETES FEDERATION OF IRELAND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds 2023	Restricted funds 2023	Total Unrestricted funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	Notes	€	€	€	€	€	€
<b>Income from:</b>							
Donations and legacies	3	633,739	-	633,739	490,951	-	490,951
Charitable activities	3	61,774	271,505	333,279	156,308	381,538	537,846
Other activities	3	421,577	-	421,577	410,795	-	410,795
Other income	3	6,374	-	6,374	2,609	-	2,609
<b>Total income</b>		<b>1,123,464</b>	<b>271,505</b>	<b>1,394,969</b>	<b>1,060,663</b>	<b>381,538</b>	<b>1,442,201</b>
<b>Expenditure on:</b>							
Charitable activities and other costs	4	1,197,194	270,321	1,467,515	1,058,731	393,652	1,452,383
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(73,730)</b>	<b>1,184</b>	<b>(72,546)</b>	<b>1,932</b>	<b>(12,114)</b>	<b>(10,182)</b>
Transfers between funds		1,184	(1,184)	-	(12,114)	12,114	-
<b>Net movement in funds</b>		<b>(72,546)</b>	<b>-</b>	<b>(72,546)</b>	<b>(10,182)</b>	<b>-</b>	<b>(10,182)</b>
<b>Reconciliation of funds</b>							
Fund balances at 1 July 2022		1,520,434	-	1,520,434	1,530,616	-	1,530,616
<b>Fund balances at 30 June 2023</b>	<b>23</b>	<b>1,447,888</b>	<b>-</b>	<b>1,447,888</b>	<b>1,520,434</b>	<b>-</b>	<b>1,520,434</b>

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

All income and expenditure derive from continuing activities.

# DIABETES FEDERATION OF IRELAND

## BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023		2022	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	10		510,505		527,571
Investments	11		1,213		1,213
			<u>511,718</u>		<u>528,784</u>
<b>Current assets</b>					
Stocks	12		10,211		10,893
Debtors	13		60,425		90,066
Cash at bank and in hand			1,135,274		1,131,052
			<u>1,205,910</u>		<u>1,232,011</u>
<b>Creditors: amounts falling due within one year</b>	14		<u>(189,479)</u>		<u>(140,494)</u>
Net current assets			<u>1,016,431</u>		<u>1,091,517</u>
<b>Total assets less current liabilities</b>			<u>1,528,149</u>		<u>1,620,301</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>(80,261)</u>		<u>(99,867)</u>
<b>Net assets</b>			<u><u>1,447,888</u></u>		<u><u>1,520,434</u></u>
<b>Income funds</b>					
Unrestricted funds	23		<u>1,447,888</u>		<u>1,520,434</u>
			<u><u>1,447,888</u></u>		<u><u>1,520,434</u></u>

The financial statements were approved by the Directors on 27-11-2023

*Danny M. Daid*  
Daniel McBaid  
Director

*Hilary Hoey*  
Hilary Hoey  
Director

Company Registration No. 27655

## DIABETES FEDERATION OF IRELAND

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

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	Notes	2023 €	€	2022 €	€
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		34,732		(88,001)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10,904)		(1,156)	
<b>Net cash used in investing activities</b>			(10,904)		(1,156)
<b>Financing activities</b>					
Repayment of bank loans		(19,606)		(18,390)	
<b>Net cash used in financing activities</b>			(19,606)		(18,390)
<b>Net increase/(decrease) in cash and cash equivalents</b>			4,222		(107,547)
Cash and cash equivalents at beginning of year			1,131,052		1,238,599
<b>Cash and cash equivalents at end of year</b>			<u>1,135,274</u>		<u>1,131,052</u>

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# DIABETES FEDERATION OF IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

The financial statements are prepared in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. The company has applied the recommendations contained in Charities SORP (FRS 102). The company is a public benefit entity.

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are general funds that represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds represent grants, donations and income received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income

#### 1.4 Incoming resources

Grants from Public Sector Bodies/Government agencies and other sundry sources are credited to the statement of financial activities upon recognition of the associated expense for which the grant was originally received. At the completion of the entire grant period, a full report deciding the outcome of the research is completed and submitted to the grant provider in compliance with the grant conditions where applicable.

Revenue from the sale of goods is recognised where the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income also consists of donations and other funds generated by voluntary activities. These are included in the financial statements when received into the company's bank account. Incoming resources have been included in the financial statements only when realised.

# DIABETES FEDERATION OF IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 1 Accounting policies

(Continued)

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

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

#### 1.5 Resources expended

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

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

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Fixed asset investments

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

# DIABETES FEDERATION OF IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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**1 Accounting policies** **(Continued)**

**1.8 Impairment of fixed assets**

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

**1.9 Stocks**

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

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

**1.10 Cash and cash equivalents**

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

**1.11 Financial instruments**

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

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

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

**Basic financial assets**

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

**Basic financial liabilities**

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

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

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



# DIABETES FEDERATION OF IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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**1 Accounting policies** **(Continued)**

***Derecognition of financial liabilities***

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

**1.12 Employee benefits**

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

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

**1.13 Retirement benefits**

The company does not operate a defined contribution pension scheme or a defined benefit pension scheme for its employees. Diabetes Federation of Ireland facilitates a PRSA scheme, matching up to 5% of Gross salary for the employees who wish to contribute.

**1.14 Foreign exchange**

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

**1.15 Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6909.

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

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

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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#### 2 Critical accounting estimates and judgements

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

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

#### Key sources of estimation uncertainty

##### Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3	Income	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		€	€	€	€
	<b>Income from donations, gifts &amp; legacies</b>				
	Sponsorship	307,688	-	307,688	209,319
	Bequests	7,461	-	7,461	17,377
	Fundraising	318,590	-	318,590	264,255
		<u>633,739</u>	<u>-</u>	<u>633,739</u>	<u>490,951</u>
	<b>Income from charitable activities</b>				
	Grants - HSE South	-	30,000	30,000	26,920
	Grants - HSE South East	-	-	-	124,837
	Grants - HSE North East	-	219,359	219,359	207,635
	Grants - HSE West	-	22,146	22,146	22,146
	South East podiatry services (Non SLA)	-	-	-	49,403
	General Income	61,774	-	61,774	106,905
		<u>61,774</u>	<u>271,505</u>	<u>333,279</u>	<u>537,846</u>
	<b>Income from other charitable activities</b>				
	Clinic/Merchandising	391,132	-	391,132	360,913
	Other activities - workshops & awareness	30,445	-	30,445	49,882
		<u>421,577</u>	<u>-</u>	<u>421,577</u>	<u>410,795</u>
	Other income	6,374	-	6,374	2,609
		<u>427,951</u>	<u>-</u>	<u>427,951</u>	<u>413,404</u>
	<b>Total income</b>	<u>1,123,464</u>	<u>271,505</u>	<u>1,394,969</u>	<u>1,442,201</u>
4	Expenditure	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		€	€	€	€
	Raising funds	49,244	-	49,244	33,831
	Charitable activities	1,045,224	270,321	1,315,545	1,316,885
	Governance costs	102,726	-	102,726	101,867
		<u>1,197,194</u>	<u>270,321</u>	<u>1,467,515</u>	<u>1,452,383</u>

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

<b>5 Operating Surplus</b>		
	<b>2023</b>	<b>2022</b>
	€	€
<b>Operating surplus/(deficit) is stated after charging:</b>		
Depreciation of property, plant and equipment	27,970	30,741
Auditor's remuneration	5,535	4,934
	<u>          </u>	<u>          </u>

#### 6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No out of pocket expenses were reimbursed to directors during the year (2022: €Nil).

#### 7 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	Number	Number
Administration and marketing staff	9	7
Health professional staff	10	13
	<u>          </u>	<u>          </u>
	19	20
	<u>          </u>	<u>          </u>

##### Employment costs

	<b>2023</b>	<b>2022</b>
	€	€
Wages and salaries	815,064	882,257
Social security costs	88,054	94,528
Pension costs	24,681	24,690
	<u>          </u>	<u>          </u>
	927,799	1,001,475
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	<b>2022</b>
	Number	Number
Staff salaries fall between €50,001 and €60,000	2	3
Staff salaries fall between €60,001 and €70,000	1	1
Staff salaries fall between €70,001 and €80,000	1	-
Staff salaries fall between €80,001 and €90,000	-	-
Staff salaries fall between €90,001 and €100,000	-	-
Staff salaries fall > €100,001	1	1
	<u>          </u>	<u>          </u>

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 8 Key Management Compensation

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

	2023	2022
	€	€
CEO salary and other short-term benefits	119,102	105,954

#### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 10 Tangible fixed assets

	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 July 2022	592,059	273,089	865,148
Additions	2,214	8,690	10,904
At 30 June 2023	594,273	281,779	876,052
<b>Depreciation and impairment</b>			
At 1 July 2022	111,219	226,358	337,577
Depreciation charged in the year	11,885	16,085	27,970
At 30 June 2023	123,104	242,443	365,547
<b>Carrying amount</b>			
At 30 June 2023	471,169	39,336	510,505
At 30 June 2022	480,840	46,731	527,571

#### 11 Fixed asset investments

	Prize Bonds
	€
<b>Cost or valuation</b>	
At 1 July 2022 & 30 June 2023	1,213
<b>Carrying amount</b>	
At 30 June 2023	1,213
At 30 June 2022	1,213

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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<b>12 Stocks</b>	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Finished goods and goods for resale	10,211	10,893

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

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

<b>13 Debtors</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year:</b>	<b>€</b>	<b>€</b>
Trade debtors	17,191	58,201
Other debtors	20,754	20,330
Prepayments	22,480	11,535
	<u>60,425</u>	<u>90,066</u>

<b>14 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Bank loans	24,429	24,429
Other taxation and social security	24,934	23,982
Deferred income	97,550	73,544
Trade creditors	33,646	13,544
Other creditors	3,708	75
Accruals	5,212	4,920
	<u>189,479</u>	<u>140,494</u>

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

15 Loans and overdrafts	2023 €	2022 €
Bank loans	104,690	124,296
Payable within one year	24,429	24,429
Payable after one year	80,261	99,867
Amounts included above which fall due after five years:		
Payable by instalments	-	2,151

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

16 Creditors: amounts falling due after more than one year	Notes	2023 €	2022 €
Bank loans	15	80,261	99,867

17 Deferred income	2023 €	2022 €
Arising from government grants	77,117	46,073
Other deferred income	20,433	27,471
	97,550	73,544

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

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE CHO 9	Education Programme Funding	The provision of diabetes support services in Ireland	196,433
Income deferred as at 01/07/2022			-
Cash received			210,402
Income deferred as at 30/06/2023			(31,043)
<b>Income recognised</b>			<b>179,359</b>

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

<b>17 Deferred income</b>				<b>(Continued)</b>
<b>Name of Grantor</b>	<b>Name of Grant</b>	<b>Purpose of Grant</b>		
HSE CHO 9	Health Promotion	The provision of diabetes support services in Ireland	<b>Amount €</b>	
			40,000	
			Income deferred as at 01/07/2022	20,000
			Cash received	40,000
			Income deferred as at 30/06/2023	(20,000)
			<b>Income recognised</b>	<b>40,000</b>
				<u><u>40,000</u></u>
			<b>Amount €</b>	
HSE CHO 1	Core Funding Payment	The provision of diabetes support services in CHO1/2		
			22,146	
			Income deferred as at 01/07/2022	11,073
			Cash received	22,146
			Income deferred as at 30/06/2023	(11,073)
			<b>Income recognised</b>	<b>22,146</b>
				<u><u>22,146</u></u>
			<b>Amount €</b>	
HSE CHO 4	Education Programme Funding	Support for local diabetes resource centre in CHO 4		
			30,000	
			Income deferred as at 01/07/2022	15,000
			Cash received	30,000
			Income deferred as at 30/06/2023	(15,000)
			<b>Income recognised</b>	<b>30,000</b>
				<u><u>30,000</u></u>

### 18 Status

The liability of the members is limited.

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



## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 19 Financial commitments, guarantees and contingent liabilities

The company has entered into operating lease agreements for the rental of office equipment. The future financial commitments for the remainder of these agreements is €12,079.

The company had no material contingent liabilities at the year ended 30 June 2023.

#### 20 Capital commitments

The company had no material capital commitments at the year ended 30 June 2023.

#### 21 Events after the reporting date

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

#### 22 Related party transactions

##### Transactions with related parties

Diabetes Ireland Research Alliance (DIRA) is regarded as subsidiary of Diabetes Federation of Ireland (T/A "Diabetes Ireland").

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

Diabetes Ireland collected donations totalling €12,953 (2022: €11,866) on behalf of DIRA. All donations collected in the year have been transferred to DIRA as at 30 June 2023.

Diabetes Ireland is also responsible for the administration of DIRA. Diabetes Ireland Research Alliance ceased trading in June 2023 and is currently in the process of a Voluntary Strike Off.

#### 23 Reconciliation of funds

	Opening Balance	Income	Expenditure	Transfer of funds	Closing Balance
	€	€	€	€	€
Restricted funds	-	271,505	(270,321)	(1,184)	-
Unrestricted funds	1,520,434	1,123,464	(1,197,194)	1,184	1,447,888
	<u>1,520,434</u>	<u>1,394,969</u>	<u>(1,467,515)</u>	<u>-</u>	<u>1,447,888</u>

Expenditure on capital items of €1,419 acquired from restricted funds has been transferred to unrestricted funds on the basis that donor conditions were met once the funds were spent thus allowing the charity to use the asset acquired for any charitable purpose. €235 was transferred from unrestricted funds to restricted funds to cover the restricted deficit for the year of €235.

## DIABETES FEDERATION OF IRELAND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

<b>24</b>	<b>Cash generated from operations</b>		<b>2023</b>	<b>2022</b>
			€	€
	Deficit for the year		(72,546)	(10,182)
	Adjustments for:			
	Depreciation and impairment of tangible fixed assets		27,970	30,741
	Movements in working capital:			
	Decrease in stocks		682	5,177
	Decrease/(increase) in debtors		29,641	(11,887)
	Increase/(decrease) in creditors		24,979	(29,406)
	Increase/(decrease) in deferred income		24,006	(72,444)
	<b>Cash generated from/(absorbed by) operations</b>		<b>34,732</b>	<b>(88,001)</b>
<b>25</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 July 2022</b>	<b>Cash flows</b>	<b>At 30 June 2023</b>
		€	€	€
	Cash at bank and in hand	1,131,052	4,222	1,135,274
	Loans falling due within one year	(24,429)	-	(24,429)
	Loans falling due after more than one year	(99,867)	19,606	(80,261)
		<u>1,006,756</u>	<u>23,828</u>	<u>1,030,584</u>

#### 26 Non-audit services provided by auditor

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

#### 27 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 27-11-2023.

**DIABETES FEDERATION OF IRELAND  
MANAGEMENT INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023**

## DIABETES FEDERATION OF IRELAND

### Schedule 1 - Income

FOR THE YEAR ENDED 30 JUNE 2023

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	2023	2022
	€	€
<b>Income</b>		
<b>Recurring Income</b>		
Clinic Income	391,132	360,913
General Income	61,774	106,905
Sponsorship	307,688	209,319
Fundraising Income	318,590	264,255
Committed Income - HSE	271,505	381,538
South East podiatry services (Non SLA)	-	49,403
Lottery funding and other income	36,819	52,491
	<u>1,387,508</u>	<u>1,424,824</u>
<b>Non- Recurring Income</b>		
Bequests/Legacies	7,461	17,377
	<u>7,461</u>	<u>17,377</u>
<b>Total Income</b>	<u><u>1,394,969</u></u>	<u><u>1,442,201</u></u>

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## DIABETES FEDERATION OF IRELAND

### EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2023

	2023 €	2022 €
<b>Direct Costs</b>		
Direct costs	163,944	124,364
Wages and salaries	532,042	537,443
Social welfare costs	58,000	57,772
Staff pension costs	10,162	9,672
	<u>764,148</u>	<u>729,251</u>
<b>Administration Expenses</b>		
Wages and salaries	283,022	344,812
Social welfare costs	30,054	36,754
Staff pension costs	14,519	15,019
Staff Training	-	9,306
Recruitment costs	6,960	10,886
Rent payable	17,199	17,164
Insurance	17,219	19,523
Light and heat	17,305	12,671
Repairs and maintenance	32,773	31,080
Printing, postage and stationery	104,253	88,733
Advertising	649	172
Telephone	12,569	15,343
Computer costs	35,818	32,288
Travelling and entertainment	7,243	6,538
Legal and professional	4,475	4,397
Bank charges	8,739	8,028
Bad debts	(570)	1,010
General expenses	6,977	245
Branch expenditure	36,613	2,935
Leases	15,397	15,519
Management agent expenses	7,227	8,870
Subscriptions	6,598	125
Research payments	-	-
Auditor's remuneration	5,535	4,934
Depreciation of property, plant and equipment	27,970	30,741
	<u>698,544</u>	<u>717,093</u>
<b>Finance</b>		
Loan interest	4,823	6,039
	<u>4,823</u>	<u>6,039</u>
<b>Total Expenditure</b>	<u><u>1,467,515</u></u>	<u><u>1,452,383</u></u>



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