

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 2025

DIABETES FEDERATION OF IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Cormac Gollogly Collette McLoughlin Daniel McDaid Hilary Hoey Patrick Power Marie Ronan Seamus Sreenan	(Appointed 10 November 2024)
Secretary	Daniel McDaid	
Charity Regulator Authority number	20013899	
Company number	27655	
CHY number	6906	
Principal address	19 Northwood House Northwood Business Campus Santry Dublin 9	
Registered office	19 Northwood House Northwood Business Campus Santry Dublin 9	
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin	
Bankers	Allied Irish Bank 40/41 Westmoreland Street Dublin 2 Bank of Ireland O'Connell Street Dublin 1	
Solicitors	Martin C Ryan & Company Solicitors 132 Harold's Cross Road Harold's Cross Dublin 6W	

DIABETES FEDERATION OF IRELAND

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DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their annual report and financial statements for the year ended 30 June 2025.

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. The charity has applied the recommendations contained in Charities SORP (FRS 102).

1. Summary of Objectives and Principal Activities

Organisation background

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

Mission statement

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

Objectives and activities

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

Our services

- Provide support and information to people with diabetes and their families via our Diabetes Helpline (01 842 8118) Mon-Fri 9am to 5pm.
- Provide information via our website (www.diabetes.ie), social media, literature, and our magazine, "Diabetes Ireland" which is delivered directly to members.
- Deliver regular "Diabetes education" webinars and online programmes with practical information around the challenges of living with diabetes.
- Deliver our Type 2 diabetes structured education programme (CODE) to people living with Type 2 diabetes.
- Provide preventative podiatry (footcare) services in our care centres in Dublin and Cork. The HSE's Diabetic Retinopathy Screening programme is also based in both centres.
- Advocate and influence public policy for improvements in public diabetes services nationwide and quicker access to new medications and technology that will help people with diabetes to improve daily management of their condition.
- Provide advice on all aspects of insurance cover including mortgage protection, private motor insurance 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 peer support, education and events for children with diabetes and their families such as teenage activities, family picnics, parties and weekends and parent support 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 that encourage advances in diabetes care and research to improve quality of life and standard of care.

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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	(Resigned 10 November 2024)
Cormac Gollogly	
Collette McLoughlin	
Daniel McDaid	
Hilary Hoey	
Patrick Power	
Barbara Scott	(Resigned 10 November 2024)
Marie Ronan	
Seamus Sreenan	(Appointed 10 November 2024)

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 2025

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, staff retention, increased costs of business, the risk of tariffs on corporate partners and the potential knock on reduction in funding support and an 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. They identified the resignation of key healthcare professional personnel and recruitment difficulties in finding replacements and related loss of earnings and increased costs of business as the main drivers of a loss in the year. The staffing issues have now been addressed. The directors have forecast a breakeven budget 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 seven members from a variety of professional backgrounds relevant to the work of the charity.

Other committees in place are:

- 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.
- 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 that 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.
- Diabetes Research Committee that looks to promote and fund research to support and encourage advances in diabetes care that improves Quality of Life and Standards of Care.
- Diabetes Technology Network (Ireland) which aims to raise awareness, inform and educate people with diabetes about the benefits of diabetes technology, advocate for better diabetes technology utilisation and uptake for people living with diabetes in Ireland, support healthcare professionals in the delivery of technologies designed to improve the lives of people living with diabetes and their families by delivering practical education to healthcare professionals on diabetes technology utilisation using best international guidance and expertise to share best practices with diabetes specialists across the country through guidance documents/pathways on diabetes technology development.

3. Achievement and Performance

The period was a pivotal year for Diabetes Ireland as we strengthened our commitment to advocacy, education, and support for the diabetes community across Ireland. Central to our work remains the mission to empower people with diabetes and their families, ensuring they have the resources, knowledge, and support needed to live well with diabetes. We continued to engage directly with government and health stakeholders, strongly advocating for meaningful improvements in diabetes services and securing commitments to improve access and care nationwide.

Advocacy was at the forefront of our work this year, with the long-awaited announcement by Minister for Health Stephen Donnelly TD to establish a Diabetes Policy and Services Review taskforce. With Diabetes Ireland being a key partner, this initiative identified public service gaps and recommended actions to improve diabetes care nationwide. The final report was submitted to the Minister for Health in May and is currently under consideration for publication and implementation. 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.

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Supporting and educating people living with diabetes and their families also remained a core focus. We supported thousands of people during the year through our helpline, education programmes, website and innovative digital tools such as the DigiBete App, now used by over 1,280 families of children and teens with Type 1 diabetes in Ireland. Our community events and workshops continued to provide vital peer support and practical information that help people with diabetes and their families navigate the challenges of daily diabetes management.

Key events and initiatives strengthened community engagement, including the Diabetes Health Awareness Exhibition, which welcomed over 2,000 attendees and also various family and teen events that brought together families and dozens of teenagers for peer support and fun activities. The "Living Well with Diabetes" medal ceremonies saw a further 75 individuals managing diabetes honoured in 2024, celebrating resilience and long-term self-management.

We continued to make significant progress in developing our Mental Health & Wellbeing Support Programme. This initiative addresses the lack of psychological services for people with diabetes who attended tailored pilot programmes for adults with Type 2 diabetes, parents of children with Type 1 diabetes and for adults newly diagnosed with Type 1 diabetes. Early feedback has been overwhelmingly positive, highlighting the urgent need for ongoing mental health support within diabetes care. We hope to finalise the various programmes by the end of 2025 and make them available to the diabetes community going forward.

Both our Diabetes Ireland care centres in Cork and Dublin continue to be extremely busy with high numbers attending for podiatry and Diabetic Retina Screening appointments. Resignations of key podiatrists and recruitment difficulties in finding replacements reduced the number of podiatry appointments we were able to provide in the period, impacting on service delivery levels. However, the centres remain 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.

The charity also welcomed **Republic of Ireland and Everton FC footballer Jake O'Brien** as an ambassador, who wants to inspire young people by sharing his journey of managing Type 1 diabetes while pursuing a professional sports career. Jake actively supports awareness campaigns, notably the TEST campaign that educates the public on early symptoms of Type 1 diabetes.

Supporting healthcare professionals was also a priority in the period. Diabetes Ireland hosted its annual DICE conference plus the Diabetes Technology Network Ireland (DTN IRL)/Diabetes Clinical Collaborative Clinical Trials Network (DC-CTN) which saw 700 attendees over the course of the 2 day conference. Alongside this, Diabetes Ireland produced its ezine for healthcare professionals, conducted webinars for practice nurses and actively supported various research initiatives. Collectively, these efforts strengthened professional knowledge and collaboration while strongly advocating the need for improved access to diabetes care and technology across Ireland. Additionally, we delivered numerous information sessions across diverse community groups, including Men's and Women's Sheds, workplaces, nursing homes and school staff highlighting the importance of diabetes prevention, early recognition, and daily management.

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.

4. Financial and Operations Review

Financial results

The deficit for the year after providing for depreciation amounted to €47,284 (2024: Surplus €35,032). At the end of the year, the company has assets of €1,598,469 (2024: €1,599,443) and liabilities of €162,833 (2024: €116,523). 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

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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.

Reserves policy

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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 in office at the date of approval of this annual report confirms that:

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

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

DIABETES FEDERATION OF IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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

Daniel McDaid

Daniel McDaid

Director

Dated: 20 October 2025

Hilary Hoey

Hilary Hoey

Director

Dated: 20 October 2025

DIABETES FEDERATION OF IRELAND

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2025

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.

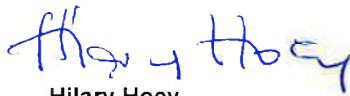
- In so far as the directors are aware:
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
 - the directors have taken all the steps that they ought to have taken to make 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: 20 October 2025



Hilary Hoey

Director

Dated: 20 October 2025

DIABETES FEDERATION OF IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DIABETES FEDERATION OF IRELAND

Opinion

We have audited the financial statements of Diabetes Federation of Ireland ('the charity') for the year ended 30 June 2025, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 30 June 2025 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been properly 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 the date when the financial statements are authorised for issue.

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

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

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 company and its environment obtained in the course of the audit, we have not identified any 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 for the financial statements

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

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

Ireland

20 October 2025

DIABETES FEDERATION OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total Unrestricted funds 2025 €	Restricted funds 2024 €	Total 2024 €
Income from:						
Donations and legacies	3	703,021	83,192	786,213	753,145	753,145
Charitable activities	3	55,688	318,309	373,997	289,044	379,522
Other activities	3	437,593	-	437,593	-	435,605
Other income	3	9,050	5,657	14,707	45,600	50,008
Total income		1,205,352	407,158	1,612,510	334,644	1,618,280
Expenditure on:						
Charitable activities and other costs	4	1,255,219	404,575	1,659,794	289,093	1,583,248
Net (outgoing)/incoming resources before transfers		(49,867)	2,583	(47,284)	45,551	35,032
Transfers between funds	17	(2,074)	2,074	-	-	-
Net movement in funds		(51,941)	4,657	(47,284)	45,551	35,032
Reconciliation of funds						
Fund balances at 1 July 2024		1,437,369	45,551	1,482,920	-	1,447,888
Fund balances at 30 June 2025	19	1,385,428	50,208	1,435,636	45,551	1,482,920

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 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	10		475,110		493,913
Investments	11		1,213		1,213
			<u>476,323</u>		<u>495,126</u>
Current assets					
Stocks	12	15,984		8,264	
Debtors	13	171,840		92,579	
Cash at bank and in hand		934,322		1,003,474	
		<u>1,122,146</u>		<u>1,104,317</u>	
Creditors: amounts falling due within one year	14	(162,833)		(116,523)	
Net current assets			<u>959,313</u>		<u>987,794</u>
Total assets less current liabilities			<u>1,435,636</u>		<u>1,482,920</u>
Income funds					
Restricted funds	17		50,208		45,551
Unrestricted funds	18		1,385,428		1,437,369
			<u>1,435,636</u>		<u>1,482,920</u>

The financial statements were approved by the Directors on 20 October 2025


Daniel McDaid
Director


Hilary Hoey
Director

Company Registration No. 27655

DIABETES FEDERATION OF IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash absorbed by operations	24		(63,808)		(17,767)
Investing activities					
Purchase of tangible fixed assets		(5,344)		(9,343)	
Net cash used in investing activities			(5,344)		(9,343)
Financing activities					
Repayment of bank loans		-		(104,690)	
Net cash used in financing activities			-		(104,690)
Net decrease in cash and cash equivalents			(69,152)		(131,800)
Cash and cash equivalents at beginning of year			1,003,474		1,135,274
Cash and cash equivalents at end of year			<u>934,322</u>		<u>1,003,474</u>

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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 2025

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. Governance costs are allocated at a rate of 7% of total expenditure.
- 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 2025

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 2025

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 euros 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".

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.

There are no critical estimates or judgements relied upon in these financial statements.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3	Income	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
	Income from donations, gifts & legacies				
	Sponsorship	273,168	83,192	356,360	304,677
	Bequests	95,027	-	95,027	79,706
	Fundraising	334,826	-	334,826	368,762
		<u>703,021</u>	<u>83,192</u>	<u>786,213</u>	<u>753,145</u>
	Income from charitable activities				
	Grants - HSE South (CHO04)	-	34,053	34,053	30,000
	Grants - HSE North East (CHO09)	-	260,119	260,119	236,898
	Grants - HSE West (CHO01)	-	24,137	24,137	22,146
	Other HSE funding - Helpline contribution	-	-	-	28,000
	General Income	55,688	-	55,688	62,478
		<u>55,688</u>	<u>318,309</u>	<u>373,997</u>	<u>379,522</u>
	Income from other charitable activities				
	Clinic/Merchandising	429,592	-	429,592	429,305
	Other activities - workshops & awareness	8,001	-	8,001	6,300
		<u>437,593</u>	<u>-</u>	<u>437,593</u>	<u>435,605</u>
	Other income	9,050	5,657	14,707	50,008
		<u>446,643</u>	<u>5,657</u>	<u>452,300</u>	<u>485,613</u>
	Total income	<u>1,205,352</u>	<u>407,158</u>	<u>1,612,510</u>	<u>1,618,280</u>
	4 Expenditure	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Total 2024 €
	Raising funds	36,820	-	36,820	48,363
	Charitable activities	1,102,213	404,575	1,506,788	1,424,051
	Governance costs	116,186	-	116,186	110,834
	Total expenditure	<u>1,255,219</u>	<u>404,575</u>	<u>1,659,794</u>	<u>1,583,248</u>

Governance costs are allocated at a rate of 7% of total expenditure.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

5 Operating Surplus

	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	24,147	25,935
Auditor's remuneration	6,884	6,765
	<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 (2024: €Nil).

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration and marketing staff	11	9
Health professional staff	9	11
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	€	€
Wages and salaries	907,443	861,981
Social security costs	97,952	92,928
Pension costs	28,007	22,815
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

The number of employees whose gross remuneration (excluding pension contribution) was €50,000 or more were:

	2025	2024
	Number	Number
Staff salaries fall between €50,001 and €60,000	3	4
Staff salaries fall between €60,001 and €70,000	2	2
Staff salaries fall between €70,001 and €80,000	-	1
Staff salaries fall between €80,001 and €90,000	1	-
Staff salaries fall between €90,001 and €100,000	-	-
Staff salaries fall between €100,001 and €110,000	-	-
Staff salaries fall between €110,001 and €120,000	1	1
	<u> </u>	<u> </u>

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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

	2025 €	2024 €
CEO salary, pension contribution and other short-term benefits	125,719	121,060

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 July 2024	594,273	291,122	885,395
Additions	-	5,344	5,344
At 30 June 2025	594,273	296,466	890,739
Depreciation and impairment			
At 1 July 2024	134,989	256,493	391,482
Depreciation charged in the year	11,885	12,262	24,147
At 30 June 2025	146,874	268,755	415,629
Carrying amount			
At 30 June 2025	447,399	27,711	475,110
At 30 June 2024	459,284	34,629	493,913

11 Fixed asset investments

	Prize Bonds €
Cost or valuation	
At 1 July 2024 & 30 June 2025	1,213
Carrying amount	
At 30 June 2025	1,213
At 30 June 2024	1,213

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

12 Stocks

	2025	2024
	€	€

Finished goods and goods for resale	15,984	8,264
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The replacement cost of inventory did not differ significantly from the figures shown.

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

13 Debtors

	2025	2024
	€	€

Amounts falling due within one year:

Trade debtors	136,451	58,623
Prepayments	35,389	33,956
	171,840	92,579

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		€	€

Other taxation and social security		24,326	23,631
Deferred income	16	103,044	61,884
Trade creditors		23,335	21,337
Other creditors		6,916	4,459
Accruals		5,212	5,212
		162,833	116,523

15 Retirement benefit schemes

	2025	2024
	€	€

Employer contributions to PRSA scheme

Charge for the year in respect of contributions to PRSA scheme	28,007	22,815
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Diabetes Federation of Ireland facilitates a PRSA scheme, matching up to between 5% and 7% of gross salary for the employees who wish to contribute.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

16 Deferred income

	2025	2024
	€	€
Arising from government grants	66,045	61,884
Other deferred income	36,999	-
	<u>103,044</u>	<u>61,884</u>

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

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE CHO 9	Education Programme Funding	The provision of diabetes support services in Ireland	218,578
			15,811
			219,189
			(16,422)
			<u>218,578</u>

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE CHO 9	Health Promotion	The provision of diabetes support services in Ireland	41,541
			20,000
			43,082
			(21,541)
			<u>41,541</u>

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE CHO 1	Core Funding Payment	The provision of diabetes support services in CHO 1	24,137
			11,073
			24,990
			(11,926)
			<u>24,137</u>

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

16 Deferred income (Continued)

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE CHO 4	Education Programme Funding	Support for local diabetes resource centre in CHO 4	34,053
Income deferred as at 01/07/2024			15,000
Cash received			35,209
Income deferred as at 30/06/2025			(16,156)
Income recognised			34,053

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	€	€	€	€	€
Diabetes Technology Network	-	52,662	(52,662)	-	-
Website development	-	30,530	(32,604)	2,074	-
HSE	-	318,309	(318,309)	-	-
Research	45,551	5,657	(1,000)	-	50,208
	<u>45,551</u>	<u>407,158</u>	<u>(404,575)</u>	<u>2,074</u>	<u>50,208</u>

Restricted funds at year end primarily relate to funds transferred from Diabetes Ireland Research Alliance (€45,600) in the prior year which continue to be restricted for research activities.

€2,074 was transferred from unrestricted funds to restricted funds to cover the website development costs in excess of grant funding.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	€	€	€	€	€
General funds	<u>1,437,369</u>	<u>1,205,352</u>	<u>(1,255,219)</u>	<u>(2,074)</u>	<u>1,385,428</u>

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €
At 30 June 2025:			
Tangible assets	475,110	-	475,110
Investments	1,213	-	1,213
Current assets/(liabilities)	909,105	50,208	959,313
	<u>1,385,428</u>	<u>50,208</u>	<u>1,435,636</u>
	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
At 30 June 2024:			
Tangible assets	493,913	-	493,913
Investments	1,213	-	1,213
Current assets/(liabilities)	942,243	45,551	987,794
	<u>1,437,369</u>	<u>45,551</u>	<u>1,482,920</u>

20 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.

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Events after the reporting date

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

23 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 €59,488.

The company had no material contingent liabilities at the year ended 30 June 2025.

DIABETES FEDERATION OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

24	Cash generated from operations	2025	2024
		€	€
	(Deficit)/surplus for the year	(47,284)	35,032
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	24,147	25,935
	Movements in working capital:		
	(Increase)/decrease in stocks	(7,720)	1,947
	(Increase) in debtors	(79,261)	(32,154)
	Increase/(decrease) in creditors	5,150	(12,861)
	Increase/(decrease) in deferred income	41,160	(35,666)
	Cash absorbed by operations	(63,808)	(17,767)

25 Analysis of changes in net funds

The charity had no material debt during the year.

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 20 October 2025.