

**sage**  
advocacy



**Annual Report &  
Financial Statements**

**2021**

**Nothing about you/  
without you**

[SageAdvocacy.ie](https://www.sageadvocacy.ie)

# Our Mission

**“To promote, protect and defend the rights and dignity of vulnerable adults, older people and healthcare patients.” The right to have your voice heard and to participate in making decisions which affect you is a fundamental principle in a democratic society. It is a principle simply stated as “Nothing about you / without you.”**

Many people face challenges to their independence due to physical or mental illness, intellectual, physical or sensory disability, lack of family and community supports or an inability to access public services that meet their needs. Some people communicate differently and with difficulty and some people slowly lose their ability to make and communicate decisions as a condition, such as dementia, develops over time. Some are abused and exploited because of their vulnerability. Others feel disregarded or let down by healthcare services while some are harmed through adverse events or medical negligence.

In circumstances where people may be vulnerable, or have to depend on others, there is a need to ensure that their rights, freedoms and dignity are promoted and protected. Through support and advocacy the will and preference of a person can be heard and acted on; independently of family, service provider or systems interests.

The development of Sage Advocacy has been influenced by the scandals of Leas Cross in 2005, and Áras Attracta and Portlaoise Hospital in 2014. First established in June 2014 as a support and advocacy service for older people by the HSE, The Atlantic Philanthropies and Third Age, it was in 2016 asked to address some of the more systemic issues relating to people with intellectual disabilities in the South-East. Sage Advocacy clg was established in September 2017 and on March 1st 2018 it assumed full responsibility for the governance and future development of the service. On July 1st 2018 the patient advocacy services, previously provided by Patient Focus, moved to Sage Advocacy which is now a support and advocacy service for vulnerable adults, older people and healthcare patients.

**Nothing about you/  
without you**

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# Chairperson's Report

The challenges posed by the Covid-19 pandemic in 2020 continued into 2021. The difficulties posed by the varying levels of restriction, in response to public health guidelines, significantly affected Sage Advocacy's ability to respond to the needs of already vulnerable people. This was particularly the case in congregated care settings and is reflected in the work we undertook with the Nursing Home Residents Family Forum.

Despite the ongoing pandemic and its associated restrictions, Sage Advocacy experienced a 7% increase in referrals over 2020, a 13% increase in new cases opened and a 56% increase in information and support calls.

Throughout the pandemic Sage Advocacy staff have shown tremendous commitment, resilience and capacity to innovate. However, it has to be acknowledged that this has been a period in which the ability of the organisation to support its staff, and they to support each other, was severely compromised and that the grim toll of the ever changing pandemic on those we serve has had an impact on staff and volunteers.

Despite all the challenges, Sage Advocacy delivered a programme of work in line with our Service Level Agreement with our main funder, the Health Service Executive (HSE). We continue to enjoy a strong working relationship, with the HSE and I would emphasise the significance of this relationship, given that we are, in simple terms, funded by them, to collaborate with them as service providers but also to challenge them where necessary.

The work of Sage Advocacy is not restricted to health and social care issues. During 2021 we were supported by the Department of Justice, through the Victims of Crime funding scheme, to identify the learning from Sage Advocacy's casework and involvement with victims of crime and adults experiencing serious abuse.

We are grateful to the Minister for Justice for launching the report on this work - 'Breaking the Wall of Silence'.

Sage Advocacy has a strong commitment to addressing systemic issues arising from our work. Linked to the launch in 2020 of 'Choice Matters', a highly significant report on long term support and care for older people, Sage Advocacy began discussions on the need to build an Observatory on Long Term Care. The intention is that such an Observatory would, in time, become a valuable source of independent perspectives on developments in the long-term care sector and a guide to policy and planning. As a first step in this process a grant was secured under the Irish Human Rights & Equality Commission (IHREC) grant scheme and work on this project will commence in 2022.

I would like to thank all my colleagues on the Board of Sage Advocacy for their commitment and expertise in ensuring the good governance of our organisation. Their work, which is mainly done through the work and meetings of the Board and work and meetings of the standing committees, is the bedrock of our organisational integrity. We are also indebted to the members of the Independent Complaints Review Panel for the important contribution they make when on, thankfully rare, occasions someone feels aggrieved at the way we have handled an issue.

Above all, I thank our extremely hardworking and dedicated staff. They have gone the 'extra mile' and some more, in a very challenging year.



A handwritten signature in blue ink, which appears to read 'Mary Laffoy'.

**The Hon Mary Laffoy**  
Chairperson

# Overview of Activities 2021

New Advocacy Cases

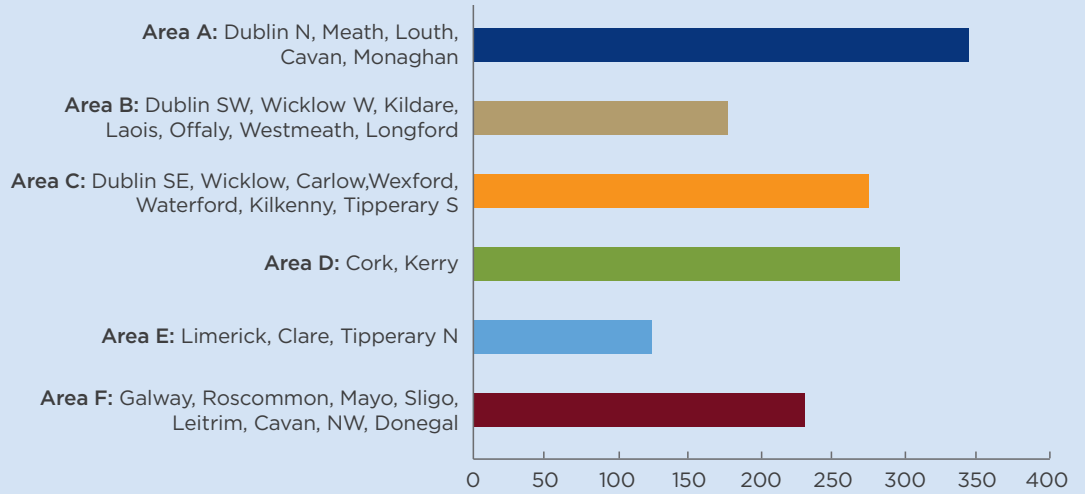


**1451**

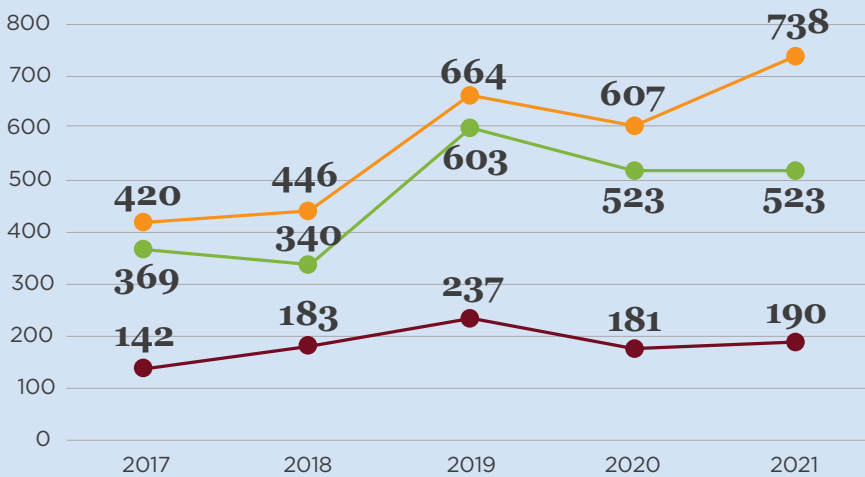
Cases with Safeguarding Team involvement

**111**

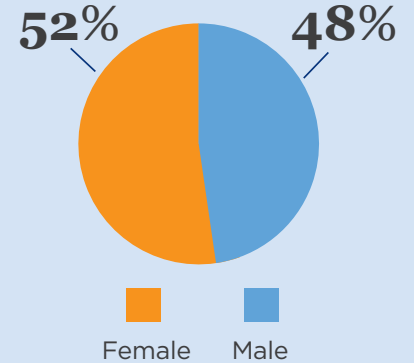
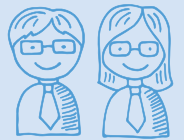
## Advocacy Cases by HSE Region



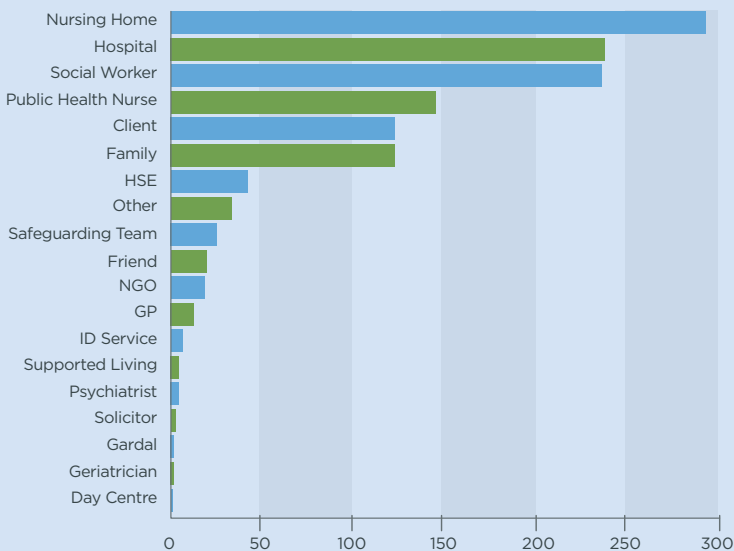
## New Cases Complexity over time



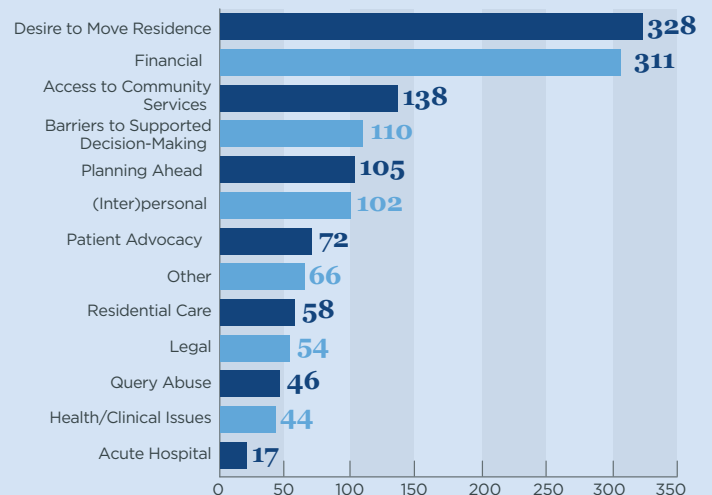
## Gender of Clients



## Who made first contact with Sage?



## New Cases by Primary Issue



# Overview of Activities 2021

Staff

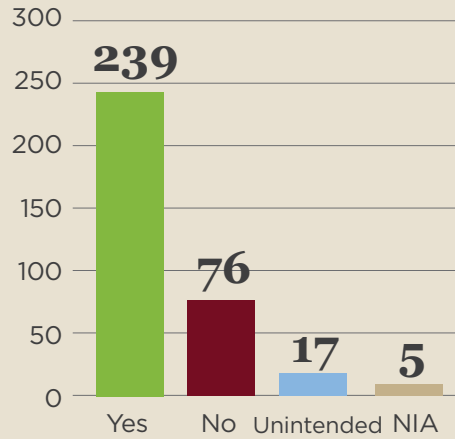
**26**

Volunteers

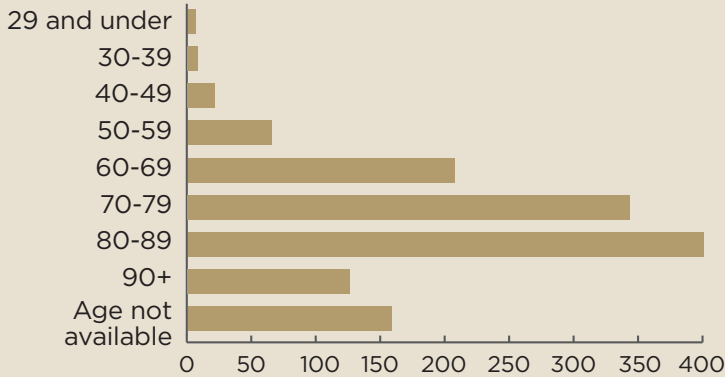
**40**



'Voice Was Heard'

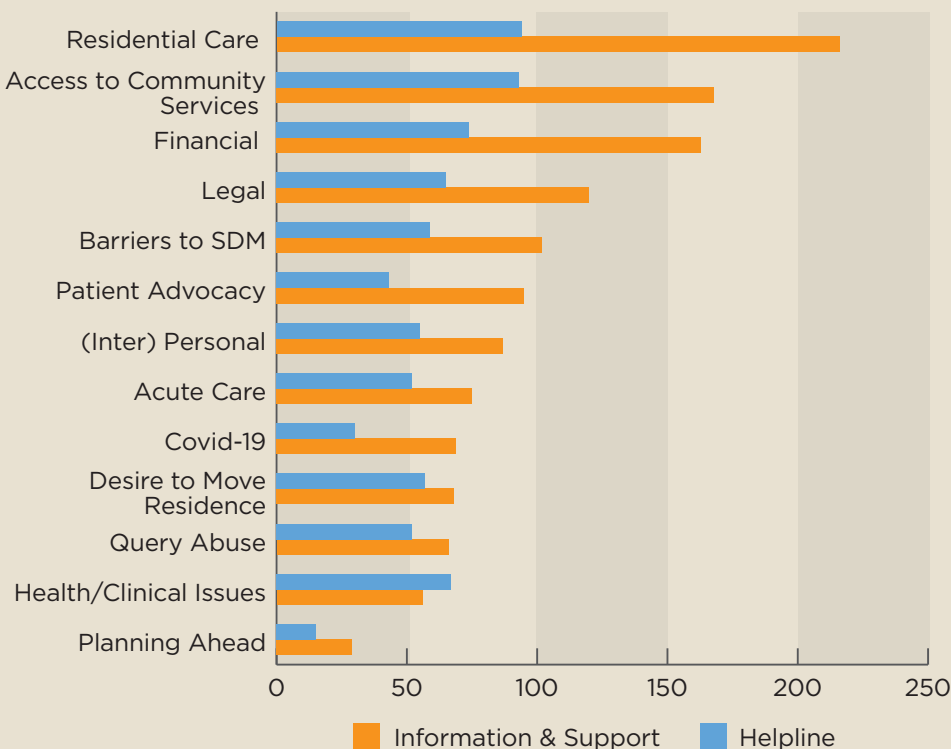


## Age Range Of Clients



\* A review of a sample group of 337 client cases 71% of the clients felt their 'Voice was heard' throughout the advocacy process.

## Information & Support and Helpline Calls by Issues



All calls received

**2506**



Information & Support calls

**1603**



Helpline calls

**903**

Emails sent (all staff)

**55,052**



Distance travelled (km)

**110,508**



# Overview of Finances 2021

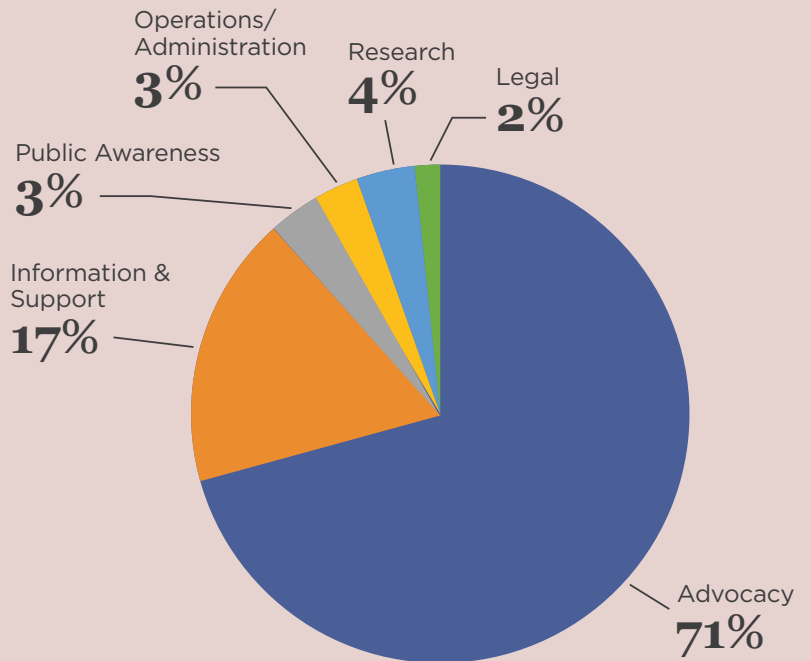
## Income

	Restricted	Unrestricted	Total
Donations	63,080	2,000	65,080
Charitable activities	-	1,691,000	1,691,000
<b>Total income</b>	<b>63,080</b>	<b>1,693,000</b>	<b>1,756,080</b>

## Expenditure Analysis

A breakdown of expenditure for 2021 is set out below and shows that Advocacy along with Information & Support are the two major areas of expenditure.

Sage Advocacy spent 17% of our total expenditure in 2021 on Information and Support, which is consistent with 2020. There has been an increase in demand for information and support services of 49% across both the information and support line and the helpline in the past year, indicating that further resources may be required to meet the demand.



	Direct Costs	Support Costs	Staff Expenses	Volunteer Expenses	Total
Information & Support	255,553	22,787	7,002	392	285,734
Advocacy	1,017,433	93,694	59,517	321	1,170,965
Legal	23,088	2,424	-	-	25,512
Research	63,404	1,778	-	-	65,182
Public Awareness	45,709	970	3,501	-	50,180
Operations/Governance/Administration	46,278	3,394	-	-	49,672
<b>Total</b>	<b>1,451,465</b>	<b>125,047</b>	<b>70,020</b>	<b>713</b>	<b>1,647,245</b>

## Submissions:

Data Protection Commission Regulatory Strategy Report Under The Convention On the Rights Of People With Disabilities



# Key Issues Emerging From Our Work

The work that Sage Advocacy carries out with clients, family members and service providers is extremely sensitive and we engage with people on the basis of strict confidentiality. We cannot therefore tell people's stories or link them to the media except in the most exceptional circumstances; usually where they want to tell their own story.

Since Sage Advocacy was first established in 2014 some key issues have emerged from our work. These issues are often challenging and, in some cases, they are only whispered about. To highlight these issues and build public, professional and media interest around them we have produced a set of postcards called Postcards with an edge.



# Board Membership & Attendance 2021

Member	Board Appointment	Board Meeting Attendance	Retired/Resigned
The Hon Mary Laffoy	01/09/2017	7 of 7	
Patricia Rickard-Clarke	01/09/2017	7 of 7	
Brid De Buitléar	06/02/2020	6 of 7	
Brian Ward	04/12/2017	0 of 7	Retired 18/02/21
Doreen Shiven	22/07/2021	3 of 3	
Catherine Dunleavy	04/12/2017	0 of 7	Retired 18/02/21
Claire Kelly	04/12/2017	6 of 7	
Eoin Kennelly	04/12/2017	7 of 7	
Greg Price	23/09/2021	1 of 2	
Dr. Helen Burke	06/02/2020	6 of 7	
Jim Milton	04/12/2017	6 of 7	Retired 24/02/2022
Mervyn Taylor	22/07/2021	3 of 3	
Prof Rónán Collins	06/02/2020	5 of 7	Retired 23/06/2022
Tim Dalton	06/02/2020	7 of 7	

Nominations Committee	Finance Committee	Policy & Practice Committee	Risk and Audit Committee	ICRP
Member	Member	Member	Member	Member
The Hon Mary Laffoy (Chair)	Claire Kelly (Chair)	Patricia Rickard-Clarke (Chair)	Eoin Kennelly (Chair)	Pat Whelan (Chair)
Patricia Rickard-Clarke	Eoin Kennelly	The Hon Mary Laffoy	Patricia Rickard-Clarke	Caroline Lynch
		Tim Dalton	The Hon Mary Laffoy	Kieran Coughlan
			Brid De Buitléar	
			Claire Kelly	
External Member	External Member	External Member	External Member	External Member
	Bill Lloyd	Amanda Phelan	Colm Nolan	
		Ann Leahy	Ita Mangan	
		Mary Rose Day		
		Michael Browne		

## Staff during 2021

The following staff served with Sage Advocacy during 2021

Ana Reynolds  
Anka Maric  
Ann Griffin  
Anne O'Shea Clarke  
Bibiana Savin  
Caroline Hanley  
Eileen O'Callaghan  
Elaine Howley

Emer Meighan  
Fergal Graham  
Francess McDonnell  
Geraldine Jolley  
Helen Fitzgerald  
Lara Gallagher  
Lisa O'Connor  
Lorraine Dolan

Martina Durkan  
Martina Mooney  
Mary Condell  
Mary Warren  
Maureen Finlay  
Michael Cahillane  
Michelle Rooney  
Patricia O'Dwyer

Roisin O'Leary  
Sarah Lennon  
Stephanie Monahan  
Trish Martyn

Full details on current staff are available at [www.sageadvocacy.ie/people](http://www.sageadvocacy.ie/people)



# Accounts & Financial Statements 2021

Company registration number: 610824

CRA number: 20162221

CHY number: 22308

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**  
**Financial Statements**  
**for the year ended 31 December 2021**

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

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**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors and Other Information**

<b>Directors</b>	Patricia Rickard-Clarke Mary Laffoy Brian Ward (Retired 18 February 2021) Catherine Dunleavy (Retired 18 February 2021) James Milton Eoin Kennelly Claire Kelly Bríd Treasa De Buitléar Helen Burke Timothy Dalton Rónán Collins Doreen Shiven (Appointed 22 July 2021) Mervyn Taylor (Appointed 22 July 2021) Greg Price (Appointed 23 September 2021)
<b>Secretary</b>	Bríd Treasa De Buitléar
<b>Company Number</b>	610824
<b>Charity Number</b>	CHY 22308
<b>CRA Number</b>	20162221
<b>Registered Office and Business Address</b>	24-26 Ormond Quay Upper Dublin 7
<b>Auditors</b>	Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre Block 3 Harcourt Road Dublin 2
<b>Bankers</b>	Allied Irish Bank Capel Street Dublin 7
<b>Solicitors</b>	O'Connell Brennan Solicitors Armitage House 10 Hatch Street Lower St. Kevin's Dublin 2

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

The directors present their annual report and the audited financial statements of the company for the 12-month financial period ended 31 December 2021.

**Chairperson's report**

The challenges posed by Covid-19 continued into the year under review. The difficulties posed by the imposition of varying levels of restriction in accordance with public health measures provided significant challenges for Sage Advocacy's work practices and operations.

Despite the challenges of 2021, Sage Advocacy saw a number of referrals consistent with the previous years, with a 7% increase on 2020 in referrals and a 13% increase in new cases opened on the previous year. We also saw a marked increase in the numbers of information and support calls with a 41% increase in helpline calls and 56% increase in information and support calls.

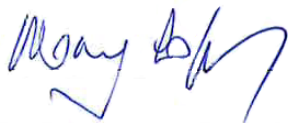
Sage Advocacy staff have shown tremendous commitment, resilience and flexibility. Our staff have been required to closely adhere to public health and organisational protocols in their work as well as spending extensive periods working remotely. Their resilience, commitment and flexibility has ensured that the high levels of service provision continue.

In 2021, Sage Advocacy delivered a programme of work in line with a Service Level Arrangement with the Health Service Executive (HSE). We had regular performance reviews during the year with the HSE, and we continue to enjoy a positive relationship. I am grateful to them for their continuing support of the work of Sage Advocacy.

Sage Advocacy also received funding from the Department of Justice in 2021 under the Victims of Crime funding scheme and delivered a 6-month project, showcasing the learning from Sage Advocacy's casework and involvement with victims of crime and adults experiencing serious abuse. Sage Advocacy launched a report entitled 'Breaking the Wall of Silence' and we were grateful to the Minister for Justice for launching the report in December.

Sage Advocacy received a grant under the Irish Human Rights & Equality Commission grant scheme to progress work on an observatory of care. This work will commence in 2022.

I would like to thank my colleagues on the Board of Sage Advocacy for their time, commitment and expertise in ensuring the good governance of our organisation. We are also indebted to the members of the Committees of Sage Advocacy, including members of the Independent Complaints Review Panel, for the important contribution they have made in providing oversight and accountability for our organisation.



The Hon Mary Laffoy

Chairperson



**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

**Our purpose and activities**

The main object for which the company is established is to promote, protect and defend the rights and dignity of vulnerable adults, older people and healthcare patients, the prevention of cruel, inhuman and degrading treatment and deprivation of liberty and the enhancement of personal autonomy and decision making in all care settings and in the transition between them in the Republic of Ireland.

In 2021, this was achieved by paid staff and trained volunteers engaging directly with clients and groups to provide support and advocacy on issues of an individual and / or systemic nature; providing a telephone based information and support / rapid response service; undertaking research; promoting measures to enable people to live, and to die, in the place of their choice and to avoid unnecessary hospitalisation or care in congregated settings; promoting public awareness and professional education regarding issues that are relevant to the rights, dignity and safeguarding of adults who may be vulnerable and healthcare patients.

**Structure, governance and management**

The members of the company are the directors and there are no other members. There is provision for up to 12 directors and, as at the date of approval of this report, there are 12 members/directors. The directors are charity trustees within the meaning of the Charities Act 2009.

The Nominations Committee meets to agree on board recruitment and succession as well as the makeup of each board committee. Each board member is furnished with a board & governance manual.

The board undertakes its work with the assistance of committees.

These are:

- Finance
- Risk & Audit
- Policy & Practice
- Nominations

The Board appoints the Executive Director (Sarah Lennon since September 2020) and the powers of the Executive are recorded in the staff manual.

The Executive Director is supported by an Assistant Executive Director /Service Manager and an Executive Group and, a Case Management Group oversees the advocacy work of the service.

In December 2020, Sage Advocacy adopted a remuneration policy which benchmarks Sage Advocacy salaries against the annual pay and benefits survey conducted by the Community Foundation of Ireland. There has been no amendment to this policy since it has been adopted by the board.

The Finance Committee makes recommendations on the remuneration of staff as part of the annual budget-setting process to the Sage Advocacy Board of Directors, which retains responsibility for agreeing salary changes in line with the policy.

**Achievements and performance**

Analysis of data for 2021 shows that, despite the pandemic, and notwithstanding the series of lockdown health measures, Sage Advocacy had a busy year.

In terms of referrals received and new cases opened, it is the highest year on record for Sage Advocacy, with the exception of 2019, when Sage Advocacy assumed responsibility for Patient Focus, including the open cases of that service.

Additionally, the Helpline and Information & Support line continues to grow with a 41% and 56% increase respectively in contacts.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

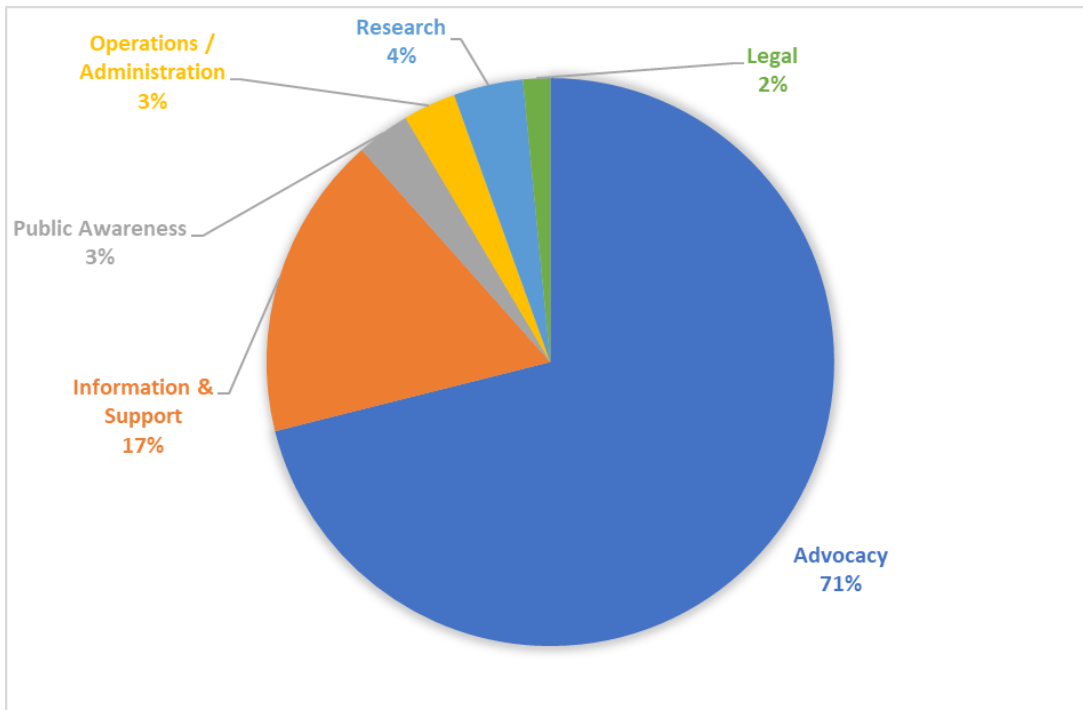
**Directors' Report**

There continues to be a gender element to Sage Advocacy's work with over 52% of our clients being women. The age profile remains consistent, with 29% of Sage Advocacy's clients within the age bracket of 70-79 and 34% of our clients aged between 80-89.

**Financial review**

A breakdown of expenditure for 2021 is set out below and shows that Advocacy along with Information & Support are the two major areas of expenditure.

Sage Advocacy spent 17% of our total expenditure in 2021 on Information and Support, which is consistent with 2020. There has been an increase in demand for information and support services of 49% across both the information and support line and the helpline in the past year, indicating that further resources may be required to meet the demand.



There has been a steady increase in funding in the last number of years. In 2021 there was an objective to look towards other sources of income and the development of an income diversification strategy for the organisation. This is evident in the table below which shows an increase of over €50k in Other Income in two years. Please note this Other Income is non-recurring and project dependent.

	2019 €	2020 €	2021 €
<b>Total Funding</b>	<b>1,663,465</b>	<b>1,708,828</b>	<b>1,756,080</b>
HSE	1,651,771	1,691,000	1,691,000
Other	11,694	17,828	65,080

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

**Assets and liabilities and financial position**

The total assets of Sage have increased by €216,161 the total liabilities have also increased by €107,326, resulting in an increase in net assets of €108,835.

**Future Plans**

The board of Sage Advocacy adopted a new strategic plan in 2021 under 6 themes of Independent advocacy / case work, the people we represent, systemic change, our organisation, our people, partnerships.

In support of the delivery of the strategic plan, the Executive Group have developed an operational plan, which is approved by the board on an annual basis. The Executive Group meet monthly to monitor progress and a 6-monthly report is made to the board on the progress towards the operational plan.

**Reserves policy**

The purpose of the reserves policy for Sage Advocacy clg, is to ensure the stability of the mission, programmes, employment and on-going operations of the organisation. The reserve is intended to provide an internal source for situations, such as a sudden increase in expense, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The reserves are not intended to replace a permanent loss of funds or eliminate an on-going budget gap.

The Board of Sage Advocacy clg is of the opinion that it needs to have a prudent reserves level that allows it to:

- Meet its statutory obligations as an employer in relation to staff pay and conditions.
- Continue to implement its activity plans should an important income stream cease unexpectedly or be delayed.
- Address an appropriate level of financial liability associated with leasing the office premises.

The calculations to meet the policy requirements indicated a required target of €446k.

At the end of 2021, Sage Advocacy had reserves in excess of its reserve requirement of €380k (unrestricted fund). The demand for Sage Advocacy's services continues to increase each year. The Board of Sage Advocacy are currently reviewing our capabilities to meet these increasing demands. The Board anticipates that the reserve excess will be used to meet some of the costs associated with these plans, in addition to a requirement for additional external funding. The excess reserves will also be used to cover other costs including maternity leave cover, short-term staff cover and temporary costs associated with maintaining Covid-19 public-health guidelines such as social distancing requirements.

**Challenges**

A key challenge for Sage Advocacy is the slow progress with regard to the commencement of the Assisted Decision Making (Capacity) Act 2015 and the introduction of legislation on deprivation of liberty in places of care which it is hoped will include formal recognition of the practice of independent advocacy.

Sage Advocacy has undertaken considerable work over the last 4 years in promoting awareness of this legislation and the need for a major shift in both professional and public understanding regarding the rights of people to support when decisions need to be made about control and management of finances, where they should live and who they should live with. The new legislation focuses on respecting the 'will and preference' of the person and makes no mention of 'best interests' which is the term most often used by those who favour making decisions on behalf of others; sometimes influenced by what is in their own 'best interests'.

It is anticipated that the Assisted Decision Making (Capacity) Act 2015 will commence in full in June of 2022.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

**Risk management**

Sage Advocacy maintains a risk register which is reviewed on an ongoing basis both by the Finance Committee, the Risk & Audit Committee and also the Board. Risk is an agenda item at each meeting of the Executive Group who advises the Risk & Audit Committee. Approaches to managing and mitigating risks are regularly addressed at bi-monthly national staff meetings and regional meetings with volunteers.

**Principal risks and uncertainties**

Key risks and uncertainties for Sage Advocacy currently include:

- Injury or death of a client arising from engagement with Sage Advocacy where client took risks that others might regard as unwise.
- Covid-19.
- Risk of injury or illness of a Sage Advocacy Representative.
- Allegations of a financial, sexual or other form of abuse or exploitation of a client by a Sage Representative.
- Disagreement when supporting a person with lack of capacity.
- Conflict of interest.
- ICT failure/Cyber-attack.
- Staff data breach or loss of data.
- Loss or reduction in HSE Funding.
- Cashflow difficulties i.e. timing rather than level of funding.

To mitigate these risks, the approaches include:

- Agreed list of policies and guidelines including risk analysis.
- Ensuring good case records and evidence trail.
- Clear recording and documentation.
- Policies & Guidelines re working alone.
- Use of Financial Transaction Forms.
- Engagement with Gardaí and HSE Safeguarding Service where serious issues are involved.
- Support and supervision.
- Access to vaccinations via the HSE.
- Lead Worker Representative appointed.
- Data management and control guidelines.
- Encrypted laptops & smartphones / Cloud storage and back up.
- Risk assessment for homeworking.
- Relationship management with HSE and other key stakeholders.
- Cashflow forecast reviewed by Finance Committee at least quarterly.

**Events after the end of the reporting period**

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

**Political donations**

During the 12-month financial period the company made no political donations.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 24-26 Ormond Quay Upper, Dublin 7.

**Relevant audit information**

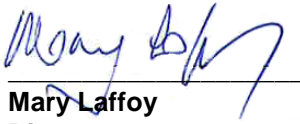
In the case of each of the persons who is a director at the time this report is approved, in accordance with Section 332 of the Companies Act 2014:

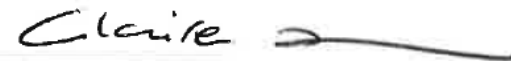
- So far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and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

**Auditors**

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to continue in office in accordance with Section 383 (2) of the Companies Act 2014.

This report was approved by the board of directors on **5<sup>th</sup> May 2022** and signed on behalf of the board by:

  
**Mary Laffoy**  
**Director**

  
**Claire Kelly**  
**Director**

**Date: 5<sup>th</sup> May 2022**



**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Directors' Report**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with 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 Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.


Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial period and otherwise comply with the Companies Act 2014.


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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

  
**Mary Laffoy**  
**Director**

  
**Claire Kelly**  
**Director**

**Date: 5<sup>th</sup> May 2022**

**Independent Auditor's Report to the Members of  
Sage Advocacy CLG  
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

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

***Opinion***

We have audited the financial statements of Sage Advocacy CLG (the “company”) for the year ended 31 December 2021, 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 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its result for the period then ended;
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

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

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

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

**Independent Auditor's Report to the Members of  
Sage Advocacy CLG  
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

***Other information***

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

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

***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.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**Independent Auditor's Report to the Members of  
Sage Advocacy CLG  
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Respective responsibilities**

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

As explained more fully in the directors' responsibilities statement set out on page 10, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

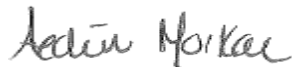
***Auditor's responsibilities for the audit of the financial statements***

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 Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

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

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



**Aedín Morkan  
For and on behalf of  
Mazars  
Chartered Accountants  
And Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2**

**Date: 17 August 2022**

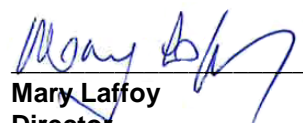
**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

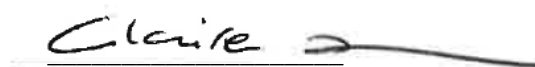
**Statement of Financial Activities (including income and expenditure account)**  
**For the Year Ended 31 December 2021**

		Restricted	Unrestricted	Total 2021 €	Restricted	Unrestricted	Total 2020 €
<b>Income from:</b>	<b>4</b>						
Donations		63,080	2,000	65,080	-	17,828	17,828
Charitable activities		-	1,691,000	1,691,000	-	1,691,000	1,691,000
<b>Total income</b>		<b>63,080</b>	<b>1,693,000</b>	<b>1,756,080</b>	<b>-</b>	<b>1,708,828</b>	<b>1,708,828</b>
<b>Expenditure on:</b>							
Charitable activities	<b>5</b>	(50,000)	(1,597,245)	(1,647,245)	-	(1,565,110)	(1,565,110)
<b>Net income</b>		<b>13,080</b>	<b>95,755</b>	<b>108,835</b>	<b>-</b>	<b>143,718</b>	<b>143,718</b>
<b>Net movement in funds</b>		<b>13,080</b>	<b>95,755</b>	<b>108,835</b>	<b>-</b>	<b>143,718</b>	<b>143,718</b>
<b>Total funds brought forward</b>	<b>12</b>	<b>-</b>	<b>730,223</b>	<b>730,223</b>	<b>-</b>	<b>586,505</b>	<b>586,505</b>
<b>Total funds carried forward</b>	<b>12</b>	<b>13,080</b>	<b>825,978</b>	<b>839,058</b>	<b>-</b>	<b>730,223</b>	<b>730,223</b>

There are no recognised gains or losses other than the net income set out above. All income and expenditure derive from continuing activities. The notes on pages 17 to 27 form part of these financial statements.

On behalf of the board;

  
**Mary Laffoy**  
 Director

  
**Claire Kelly**  
 Director

Date: 5<sup>th</sup> May 2022



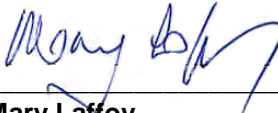
**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

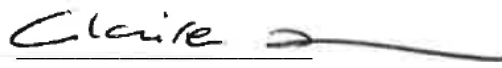
**Statement of Financial Activities (including income and expenditure account)**  
**For the Year Ended 31 December 2020**

	Notes	2021 €	2020 €
<b>Fixed assets</b>			
Tangible assets	7	15,270	17,307
<b>Current assets</b>			
Debtors	8	9,678	7,136
Cash at bank and in hand	9	1,023,746	808,090
		1,033,424	815,226
<b>Creditors: amounts falling due within one year</b>	10	(209,636)	(102,310)
<b>Net current assets</b>		<b>823,788</b>	<b>712,916</b>
<b>Net assets</b>		<b>839,058</b>	<b>730,223</b>
<b>Funds</b>	12		
Unrestricted funds		825,978	730,223
Restricted		13,080	-
<b>Total Funds</b>		<b>839,058</b>	<b>730,223</b>

The notes on pages 17 to 27 form part of these financial statements.

These financial statements were approved by the board of directors on **5<sup>th</sup> May 2022** and signed on behalf of the board by:

  
 \_\_\_\_\_  
**Mary Laffoy**  
 Director

  
 \_\_\_\_\_  
**Claire Kelly**  
 Director

**Date: 5<sup>th</sup> May 2022**

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Statement of Cash Flows**  
**For the Year Ended 31 December 2021**

	Note	2021 €	2020 €
<b>Cash flows from operating activities</b>			
Net income		108,835	143,718
Adjustment for:			
Depreciation	7	7,229	7,267
Operating income before working capital changes		116,064	150,985
(Increase)/ decrease in debtors		(2,542)	5,476
Increase in creditors		107,326	1,151
Net cash provided by operating activities		220,848	157,612
<b>Cash flows from investing activities</b>			
Acquisition of tangible assets	7	(5,192)	(15,462)
Cash used in investing activities		(5,192)	(15,462)
<b>Net increase in cash at bank and in hand</b>		<b>215,656</b>	<b>142,150</b>
<b>Cash at bank and in hand at beginning of year</b>	9	<b>808,090</b>	<b>665,940</b>
<b>Cash at bank and in hand at end of year</b>	9	<b>1,023,746</b>	<b>808,090</b>

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**1. General information**

These financial statements comprising the statement of financial activities, the balance sheet, the statement of cash flows and the related notes 1 to 19 constitute the individual financial statements of Sage Advocacy CLG (the “company”) for the year ended 31 December 2021.

Sage Advocacy CLG is a private company limited by guarantee, incorporated in the Republic of Ireland and is a registered charity. The company is a public benefit entity. The registered office and principal place of business is 24-26 Ormond Quay Upper, Dublin 7. The nature of the company’s operations and its principal activities are set out in the Directors’ Report on pages 4 to 9.

**Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) “Accounting and Reporting by Charities”.

**Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charities Regulator which is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

**Income**

Income is recognised when the company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income is measured at the fair value of the consideration received or receivable for services rendered.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any Value Added Tax which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the company 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.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

Support costs are incurred on those functions that assist the work of the company but do not directly undertake charitable activities. Salaries and associated costs which can be attributed to specific projects are charged accordingly. Support costs also include governance costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

All costs are allocated between the expenditure categories in the note to the financial statements on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

**Tangible assets**

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

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

Fixtures and Fittings – 20%  
Computer Equipment – 25%

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

**Prepayments**

Prepayments are expenses paid in advance and recorded as assets before these are utilised. Prepayments are apportioned over the period covered by the payment and charged to income or expenditure when incurred. Prepayments that are expected to be realised no more than 12 months after the reporting period are classified as current assets. Otherwise, these are classified as noncurrent assets.

**Financial instruments**

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

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets include cash at bank and in hand and debtors (excluding prepayments).

Financial liabilities are initially recognised at the transaction value and subsequently measured at amortised cost. Financial liabilities include creditors (excluding PAYE and social welfare, pension liability and deferred income).

**Cash at bank and in hand**

Cash consists of cash on hand, demand deposits and cash held on behalf of clients. Cash held on behalf of clients is to provide a temporary banking facility to clients who meet specific eligibility criteria and are unable to open and/or manage a bank account themselves during a finite period of time.

**Unrestricted funds**

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

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**Restricted funds**

Restricted funds are funds which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company.

**Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

**Retirement benefits**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the year they are payable.

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Taxation**

The company's operations are not for profit and accordingly the company avails of the charities' exemption from corporation tax.

**Judgements and key sources of estimation uncertainty**

*Going concern.*

The company holds unrestricted surplus funds in the amount of €825,978 as at 31 December 2021.

Sage Advocacy has continued its relationship with its key funder, the Health Service Executive, and relationship management and funding arrangements remain with the Office of the Chief Operations Officer (Deputy CEO of HSE). This centralised relationship is important in order to sustain a more long-term and considered relationship between the HSE and Sage Advocacy.

In line with our financial controls, management completes a cash flow forecast on cash position where cash is monitored against the approved cash reserve requirement. The directors also continue to monitor costs. Sage Advocacy is of the view that, notwithstanding the challenges, that the company will be able to continue in operation for the foreseeable future and that it is and will continue to be a going concern.

Based on committed grant income over the next 12 months and cash at bank, the directors are satisfied that the company has adequate resources to continue for at least 12 months from the date of approval of these financial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

*Determining lease commitment – Company as a lessee.* The company holds a lease for its business premises at 24-26 Ormond Quay Upper, Dublin 7. The company has determined that the risks and benefits of ownership related to the leased property are retained by the lessor. Accordingly, the lease is accounted for as an operating lease.

*Estimating useful lives of tangible assets.* The company reviews annually the estimated useful lives of tangible assets based on the asset's expected utilisation, market demands and future technological development. It is possible that the factors mentioned may change in the future, which could cause a change in estimated useful lives.



**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**3. Limited by guarantee**

The company is limited by guarantee and not having a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while she/he is a member, or within one year after she/he ceased to be a member, and the costs, charges and expenses of winding up, and for the adjustment of the rights of contributors themselves, such as may be required, not exceeding €1.

**4. Income**

<i>Current year</i> Donor	Purpose/ Project Name	2021		Total €
		Restricted €	Unrestricted €	
<b>Income from Donations</b>				
Department of Justice	Support and assistance and helpline services to/for Victims of Crime; Training for staff / volunteers who support victims of crime.	50,000	-	50,000
The Community Foundation Ireland	Accountable To You – To provide support and advocacy services to older people to assist them to increase their skills and their and knowledge to help them manage their money with confidence and to alert them to what is financial abuse.	6,000	-	6,000
Irish Human Rights & Equality Commission	Establishing an Observatory on Rights-based Long-Term Care in Ireland	7,080	-	7,080
Other donations	Unrestricted donations	-	2,000	2,000
		63,080	2,000	65,080
<b>Income from Charitable activities</b>				
Health Service Executive	Core funding	-	1,691,000	1,691,000
		<b>63,080</b>	<b>1,693,000</b>	<b>1,756,080</b>

*Prior year*

		2020		Total
		Restricted €	Unrestricted €	
<b>Income from Donations</b>				
Other donations	Unrestricted donations	-	17,828	17,828
<b>Income from Charitable activities</b>				
Health Service Executive	Core funding	-	1,691,000	1,691,000
		<b>-</b>	<b>1,708,828</b>	<b>1,708,828</b>

All income is derived in the Republic of Ireland.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**5. Analysis of charitable expenditure**

***Current Year***

	<b>Direct Costs €</b>	<b>Support Costs €</b>	<b>Staff Expenses €</b>	<b>Volunteer Expenses €</b>	<b>Total €</b>
Information & Support	255,553	22,787	7,002	392	285,734
Advocacy	1,017,433	93,694	59,517	321	1,170,965
Legal	23,088	2,424	-	-	25,512
Research	63,404	1,778	-	-	65,182
Public Awareness	45,709	970	3,501	-	50,180
Operations / Governance / Administration	46,278	3,394	-	-	49,672
<b>Total</b>	<b>1,451,465</b>	<b>125,047</b>	<b>70,020</b>	<b>713</b>	<b>1,647,245</b>

***Prior Year***

	<b>Direct Costs €</b>	<b>Support Costs €</b>	<b>Staff Expenses €</b>	<b>Volunteer Expenses €</b>	<b>Total €</b>
Information & Support	223,484	19,363	6,490	1,252	250,589
Advocacy	928,901	87,611	55,162	1,024	1,072,698
Legal	29,350	2,520	-	-	31,870
Research	67,507	1,092	-	-	68,599
Public Awareness	79,574	4,031	3,244	-	86,849
Operations / Governance / Administration	50,893	3,612	-	-	54,505
<b>Total</b>	<b>1,379,709</b>	<b>118,229</b>	<b>64,896</b>	<b>2,276</b>	<b>1,565,110</b>

Staff expenses mainly include travel costs. Regional Coordinators and Advocacy staff work across 10 regions in the country.

Support costs include VAT inclusive amounts paid to the statutory auditor as follows:

	<b>2021 €</b>	<b>2020 €</b>
Statutory audit	<u><b>9,840</b></u>	<u><b>9,075</b></u>

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**6. Staff costs**

The average number of persons employed by the company during the financial year was as detailed below. Due to the part time nature of some roles, the numbers have been rounded to the nearest whole number.

	<b>2021</b>	<b>2020</b>
	<b>Average</b>	<b>Average</b>
	<b>Number</b>	<b>Number</b>
Legal/ Research/ Public Awareness	1	1
Administrative	1	1
Information and Support	5	4
Advocacy Service	19	17
Total Average	<u><u>26</u></u>	<u><u>23</u></u>

The aggregate payroll costs incurred during the financial year were:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Wages and salaries	1,175,067	1,093,519
Pension costs	32,927	38,208
Social insurance costs	129,769	120,965
	<u><u>1,337,763</u></u>	<u><u>1,252,692</u></u>

No directors received any remuneration during the period. No directors' expenses have been incurred during the year.

The key management personnel of the company comprise the Executive Director, whose total remuneration amounted to €80,000 in 2021 (2020: €80,000). No other employee earned in excess of €60,000.

The pay of key management personnel is set by approval of the Board.

No directors or any other persons related to the company had any personal interest in any contracts or transactions entered into by the company during the financial period.

All of the amounts stated above were recognised as an expense of the company in the financial year. No amount was capitalised into assets.

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**7. Tangible assets**

	<b>Fixtures and Fittings €</b>	<b>Computer Equipment €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 January 2021	15,327	43,864	59,191
Additions	-	5,192	5,192
At 31 December 2021	<u>15,327</u>	<u>49,056</u>	<u>64,383</u>
<b>Depreciation</b>			
At 1 January 2021	15,327	26,557	41,884
Charge during the year	-	7,229	7,229
At 31 December 2021	<u>15,327</u>	<u>33,786</u>	<u>49,113</u>
<b>Carrying amount</b>			
At 1 January 2021	<u>-</u>	<u>17,307</u>	<u>17,307</u>
At 31 December 2021	<u>-</u>	<u>15,270</u>	<u>15,270</u>

**8. Debtors**

	<b>2021 €</b>	<b>2020 €</b>
Prepayments and accrued income	<u>9,678</u>	<u>7,136</u>

**9. Cash at bank and in hand**

	<b>2021 €</b>	<b>2020 €</b>
Cash at bank and in hand	977,914	771,159
Cash held on behalf of clients (Note 11)	45,832	36,931
	<u>1,023,746</u>	<u>808,090</u>

**Sage Advocacy CLG**  
**Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**10. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Trade and other creditors	50,565	11,770
Accruals	19,303	15,450
PAYE and social welfare	36,705	32,287
Pension liability	6,470	5,872
Deferred income	50,761	-
Cash held on behalf of a client (Note 11)	45,832	36,931
	<b><u>209,636</u></b>	<b><u>102,310</u></b>

Trade, other creditors and accruals are payable at various dates in the next 12 months in accordance with the suppliers' usual terms and conditions.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Deferred income pertains to an Erasmus grant received in 2021, which will not be available for use until the commencement of the project 'Safeguarding older persons' legal and human rights through an active citizenship inter-generational approach'. Income will be recognised once the related performance conditions are met.

**11. Cash held on behalf of a client**

The Sage Client (Agency) Account, formerly Third Age (Sage) Client Agency Account, was opened on 22 August 2016 as a Corporate Current Account with Ulster Bank. On 19 July 2018, the account was transferred from Third Age Foundation Ltd to Sage Advocacy CLG. This account is for one client only. The purpose of this account is to provide a temporary banking facility for Sage Advocacy clients who meet specific eligibility criteria and are unable to open and/or manage a bank account themselves during a finite period of time.

The Case Management Group reviews and discusses the account's activity regularly and minutes any activity and its current balance when it meets. The Financial Controller prepares a bank reconciliation for any agency account on a quarterly basis.

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**12. Movement in funds**

**Current Year**

	Balance at 1 Jan 2021 €	Income €	Expenditure €	Balance at 31 Dec 2021 €
<b>Unrestricted funds</b>				
<i>General funds</i>				
Other general funds	730,223	1,693,000	(1,597,245)	825,978
<b>Total unrestricted funds</b>	<b>730,223</b>	<b>1,693,000</b>	<b>(1,597,245)</b>	<b>825,978</b>
<b>Restricted funds</b>				
Department of Justice	-	50,000	(50,000)	-
The Community Foundation Ireland	-	6,000	-	6,000
Irish Human Rights & Equality Commission	-	7,080	-	7,080
<b>Total restricted funds</b>	<b>-</b>	<b>63,080</b>	<b>(50,000)</b>	<b>13,080</b>
<b>Total funds</b>	<b>730,223</b>	<b>1,756,080</b>	<b>(1,647,245)</b>	<b>839,058</b>

**Prior Year**

	Balance at 1 Jan 2020 €	Income €	Expenditure €	Balance at 31 Dec 2020 €
<b>Unrestricted funds</b>				
<i>General funds</i>				
Other general funds	586,505	1,708,828	(1,565,110)	730,223
<b>Total unrestricted funds</b>	<b>586,505</b>	<b>1,708,828</b>	<b>(1,565,110)</b>	<b>730,223</b>
<b>Total funds</b>	<b>586,505</b>	<b>1,708,828</b>	<b>(1,565,110)</b>	<b>730,223</b>

**13. The funds of the charity comprise the following:**

**Current Year**

	Unrestricted €	Restricted €	Total €
Tangible fixed assets	15,270	-	15,270
Debtors	9,678	-	9,678
Cash at bank and in hand	959,906	63,840	1,023,746
Liabilities	(158,876)	(50,760)	(209,636)
<b>Total net assets</b>	<b>825,978</b>	<b>13,080</b>	<b>839,058</b>

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**Previous Year**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	€	€	€
Tangible fixed assets	17,307	-	17,307
Debtors	7,136	-	7,136
Cash at bank and in hand	808,090	-	808,090
Liabilities	(102,310)	-	(102,310)
<b>Total net assets</b>	<b>730,223</b>	-	<b>730,223</b>

**14. Financial instruments**

The carrying amount for each category of financial instruments is as follows:

	<b>2021</b>	<b>2020</b>
	€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors	-	-
Cash at bank and in hand	977,914	771,159
Cash held on behalf of clients	45,832	36,931
	<b>1,023,746</b>	<b>808,090</b>
	<b>2021</b>	<b>2020</b>
	€	€
<b>Financial liabilities measured at amortised cost</b>		
Trade and other creditors	50,565	11,770
Accruals	19,303	15,450
Deferred income	50,761	-
Cash held on behalf of clients	45,832	36,931
	<b>166,461</b>	<b>64,151</b>

**15. Related parties**

The related parties of the company are considered to be the directors, their close family members and entities which they control or in which they have a significant interest as well as members of the company.

In 2021, the company did not enter any transactions and received no donations from related parties.

*Transactions with Key Management Personnel*

Other than as set out at Note 6 there were no transactions with key management personnel during the current financial period.

**Sage Advocacy CLG**  
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**Notes to the Financial Statements**  
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**16. Operating Leases**

Operating leases charged in arriving at the net income attributable to the company amounted to €22,500.

Obligations payable as at 31 December 2021 on operating lease agreements in place at that date, amounted to €16,875 analysed as follows:

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Within one year	16,875	22,500
After one year but no more than five years	-	16,875
	<u><b>16,875</b></u>	<u><b>39,375</b></u>

**17. Pension costs – defined contribution**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

**18. Events after the balance sheet date**

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

**19. Approval of financial statements**

The board of directors approved these financial statements for issue on **5<sup>th</sup> May 2022**.



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# Information & Support Rapid Response Service

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