

Home

Nursing Home

Hospital

Annual Report 2022 & Financial Statements

Nothing about you

without you

About Sage Advocacy

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 as they grow older. This can be due to illness or 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; independent of family, service provider or systems interests.

What we do

- Support people to return home from hospitals and nursing homes in accordance with their wishes and their capacity for decision making.
- Advocate for adequate home care and support to enable people live, and die, in the place of their choice.
- Collaborate with other agencies in securing support and care for people with advancing dementia.
- Assist people to maintain control of their income, benefits or property when others seek to take advantage of them.
- Challenge unnecessary restrictions on people's liberties in acute and congregated care settings and the use of convenience medication and incontinence wear.
- Provide patient advocacy to people who have serious complaints about healthcare and support with any subsequent internal or external reviews or inquests.
- Promote advocacy champions within congregated care settings and support them when complex issues arise and independent advocacy is required.
- Provide information and guidance to people who find the systems of public provision complex and frustrating.
- Promote public and professional awareness of resources for self-advocacy such as 'Think Ahead' and support workshops on capacity and decision making, enduring power of attorney and advance healthcare directives.

Collaborate where possible

Challenge where necessary

Chairperson's Report



Patricia Rickard-Clarke
Chair

The year 2022 has been a challenging one for Sage Advocacy. It has also been a rewarding one because, in spite of all the challenges, the organisation emerged focused on its mission and determined to make further progress in 2023.

The data in our infographics section clearly indicates the upward trend in demand across the continuum of information, support and advocacy. It also speaks to the growing complexity of casework and to the high calibre of our staff and volunteers who, in line with a core value of Sage Advocacy, went the extra mile on behalf of some of the most vulnerable people in Irish society.

During the first half of 2022 the Board focused on the development of management structures capable of supporting the work of staff and volunteers in a changing operational environment. During the second half of the year the Board focused on renewing its own capacity to support and guide the organisation. In this regard the establishment of a Performance, Oversight and Sustainability Committee was a significant milestone. I want to pay a special tribute to the work of Her Honour Mary Laffoy, who served as Chair of the Board until September 2022, and to retired Board members Claire Kelly and Jim Milton who served since 2017 and Professor Rónán Collins who served since 2020. We welcome new Board members William Lloyd, and Vice Admiral Mark Mellett, former Chief-of-Staff of the Defence Forces.

As the year progressed a key message emerging through the organisation was the need to clarify our role in the light of an initiative taken by the Dept of Health to develop a Patient Complaints Advocacy

Service in nursing homes. While emphasising the need for joined up thinking and for greater collaboration and coordination between advocacy services Sage Advocacy has moved to reassure our client base and funders that while we are the National Advocacy Service for Older People we will continue to support vulnerable adults and healthcare patients in certain situations where no other service is able to assist.

During 2022 we hosted a significant gathering of partners from Germany, Austria and Bulgaria as part of an Erasmus + project aimed at developing a coordinated approach to protecting and promoting the rights of older people across our European Union. It was a source of pride that significant figures in European and national life, members of the judiciary and a wide range of health and social care professionals contributed so generously to the event in November.

As the year progressed it became clear that the level of demand for our services needed to be addressed by a longer term planning process and deeper engagement with our funders in the HSE to focus on the practical implications of an ageing society and economy. It is clear that, whatever the challenges, progress must be made towards the implementation of Sláintecare and a key part of this is the development of Regional Health Authorities and better pathways for health and social care for older people. It is also clear that with the commencement of the Assisted Decision Making (Capacity) legislation and the Decision Support Service in early 2023 and plans for Protection of Liberty Safeguards Sage Advocacy will, yet again, be called on to respond with spirit and optimism to developments in which we have played no small part in promoting.

Activities & Outcomes 2022

Advocacy Referrals

1,506



Information & Support

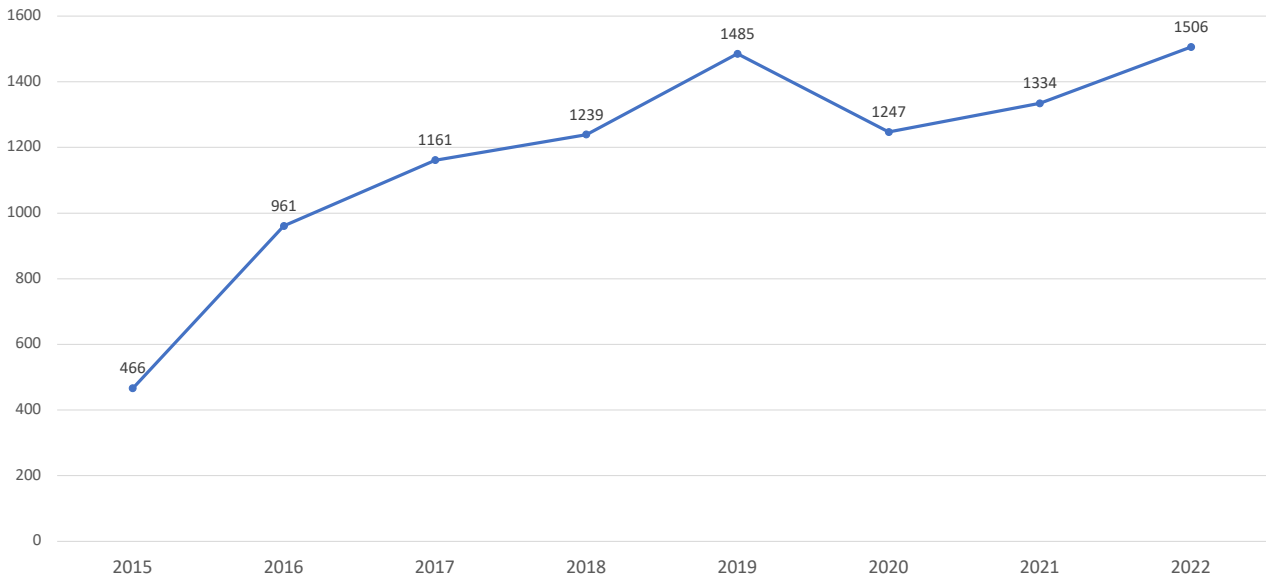
3,027

Growth in cases since 2015

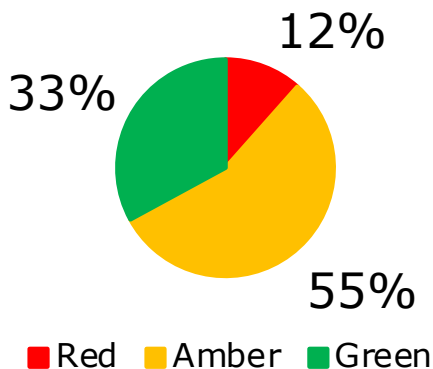
2022

YsTD - 9399

New referrals by year



Case complexity at time of referral

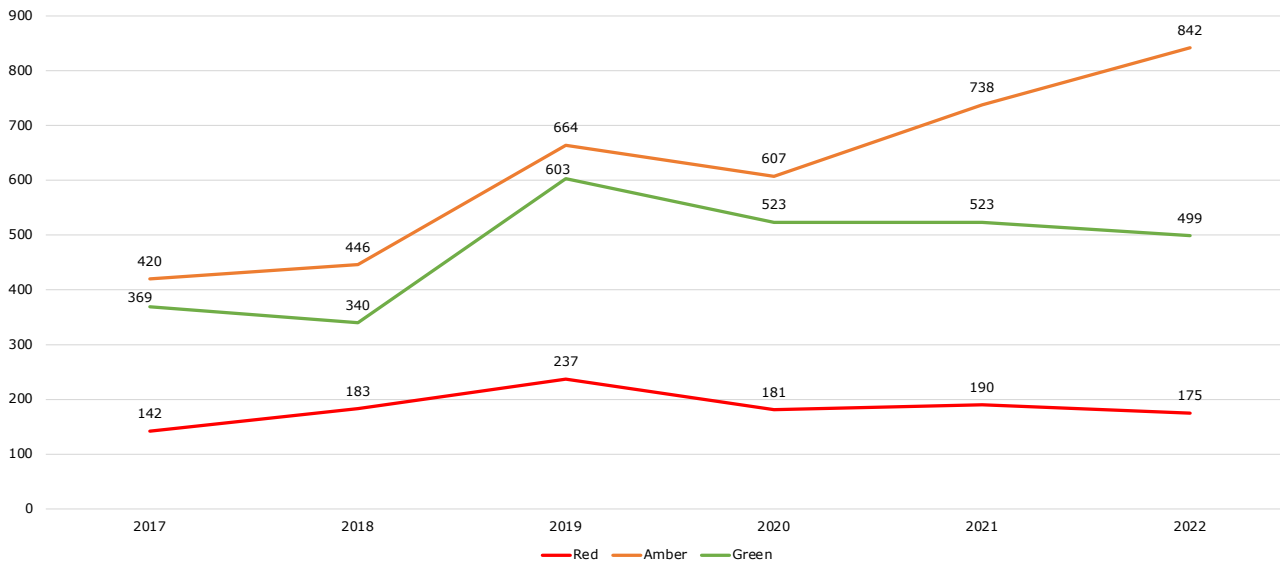


Average length of case

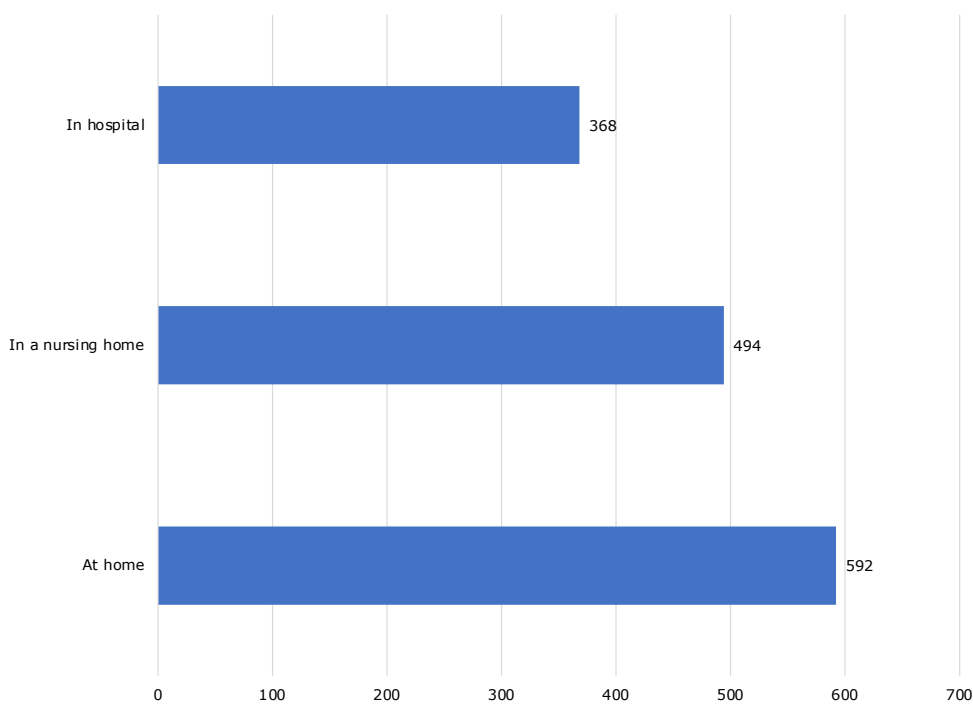
195

 days

Case complexity at time of referral 2017-2022



Top locations of clients at time of referral



Where is the Client (All)	
At home	592
Disability Services	9
In a nursing home	494
In hospital	368
Other	19
Sheltered Accommodation	9
Step-down Facility	10
Supported Living	5
Grand Total	1506

“Other” refers to:

- Another Country
- In a friend or family members home
- Homeless accommodation
- Retirement village
- Acute psychiatric unit
- Hotel

Activities & Outcomes 2022

Website Hits

92,531

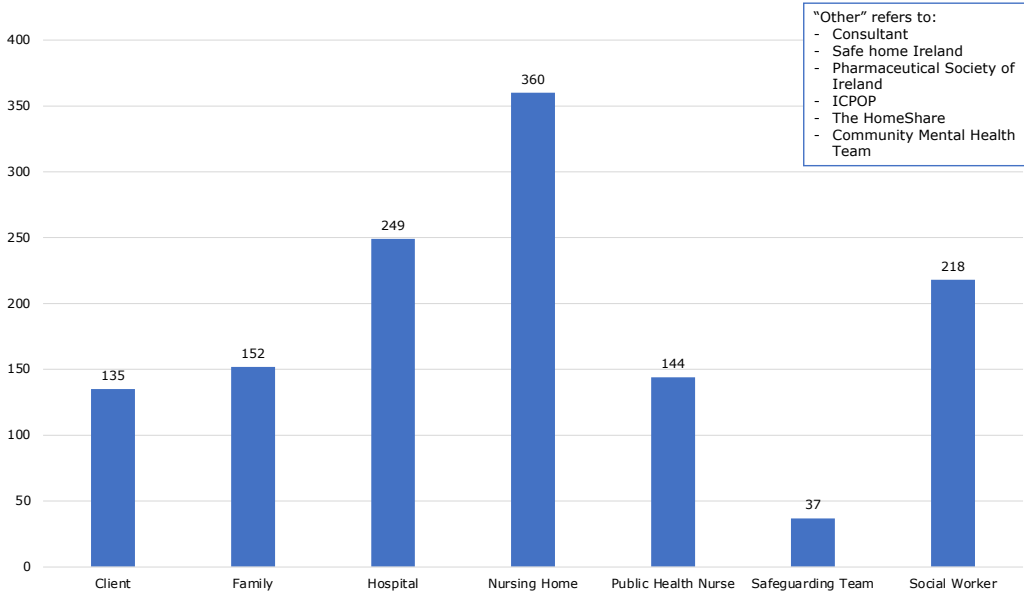


Emails Received (Q3 & Q4 only)

78,111

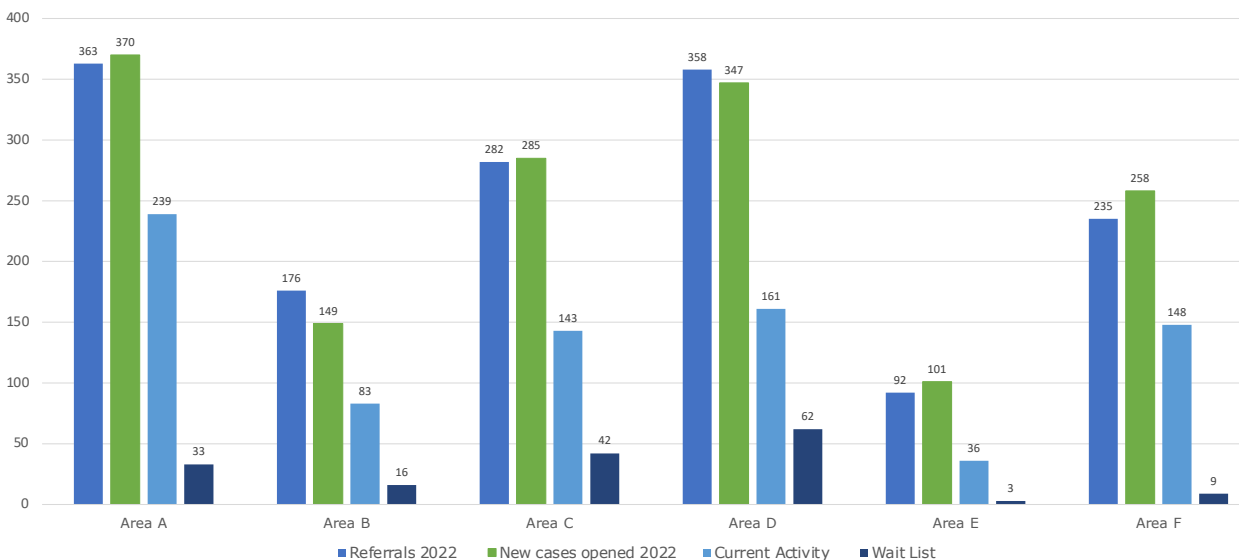
Highest Referrers 2022

All Referrers 2022	
Client	135
D/C Coordinator	8
Day Centre	14
Family	152
Friend	8
Gardaí	2
Geriatrician	9
GP	6
Hospital	249
HSE	55
ID Service	1
MH Service	2
NGO	40
Nursing Home	360
Other	47
Psychiatrist	3
Public Health Nurse	144
Safeguarding Team	37
Social Worker	218
Solicitor	3
Supported Living	13
Grand Total	1506



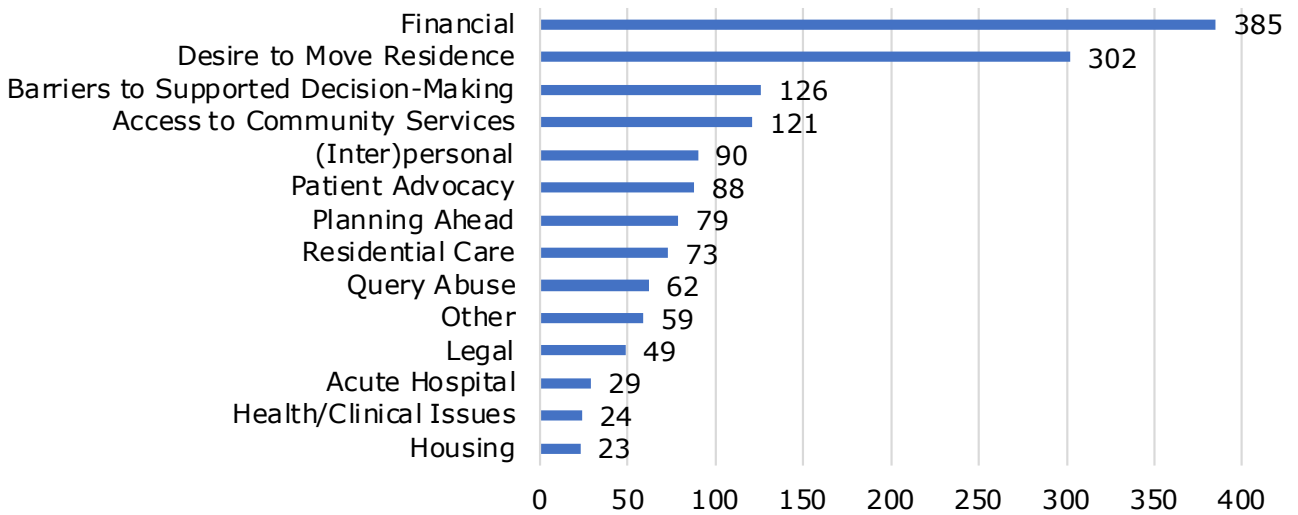
"Other" refers to:
 - Consultant
 - Safe home Ireland
 - Pharmaceutical Society of Ireland
 - ICPOP
 - The HomeShare
 - Community Mental Health Team

HSE Regional Data 2022 / Current Activity Year End

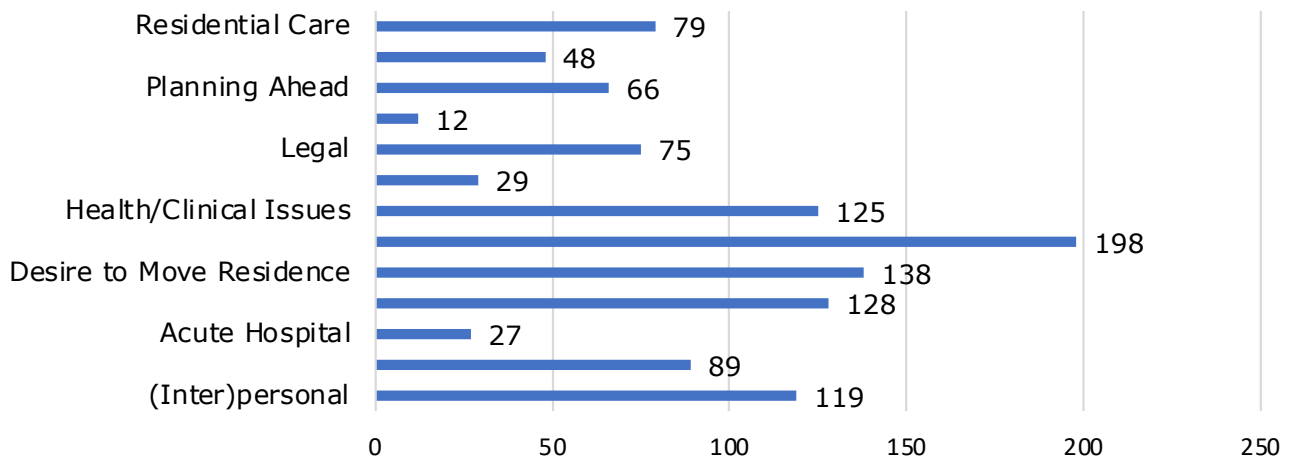


Area A	Area B	Area C	Area D	Area E	Area F
4	2	3	3	1	2.5

Cases by Primary Issue



Secondary Issues Presented During Case Work 2022

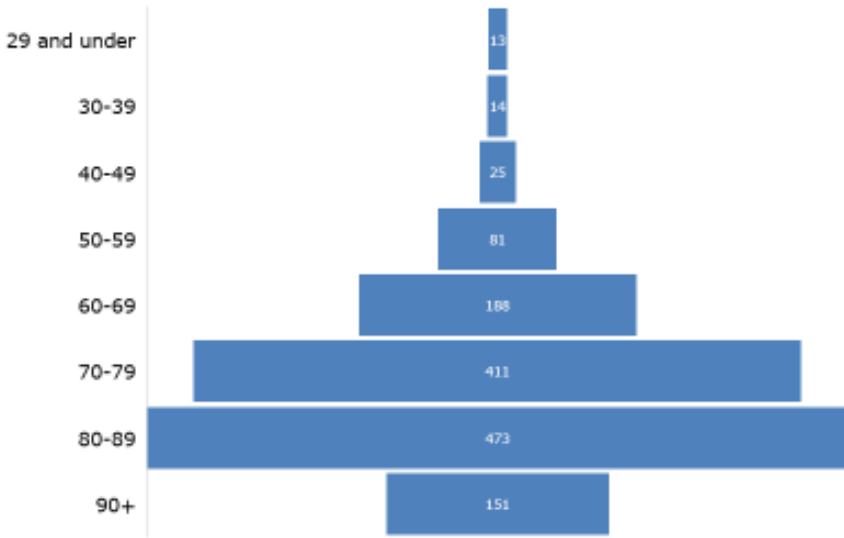


Distance travelled* **196,084.37**

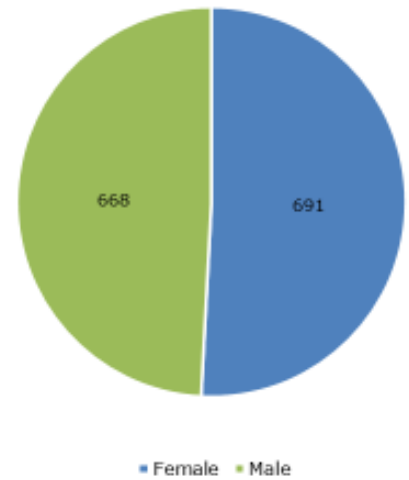
* Equivalent to 4.89 times around the world.

Activities & Outcomes 2022

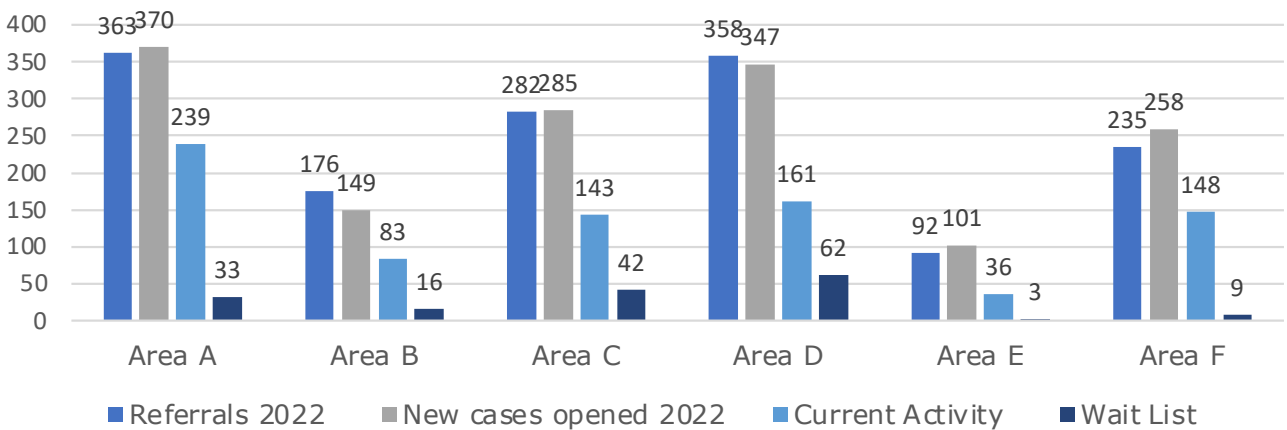
Age Range of Clients



Gender of Clients



Cases by HSE Region



Staff

26

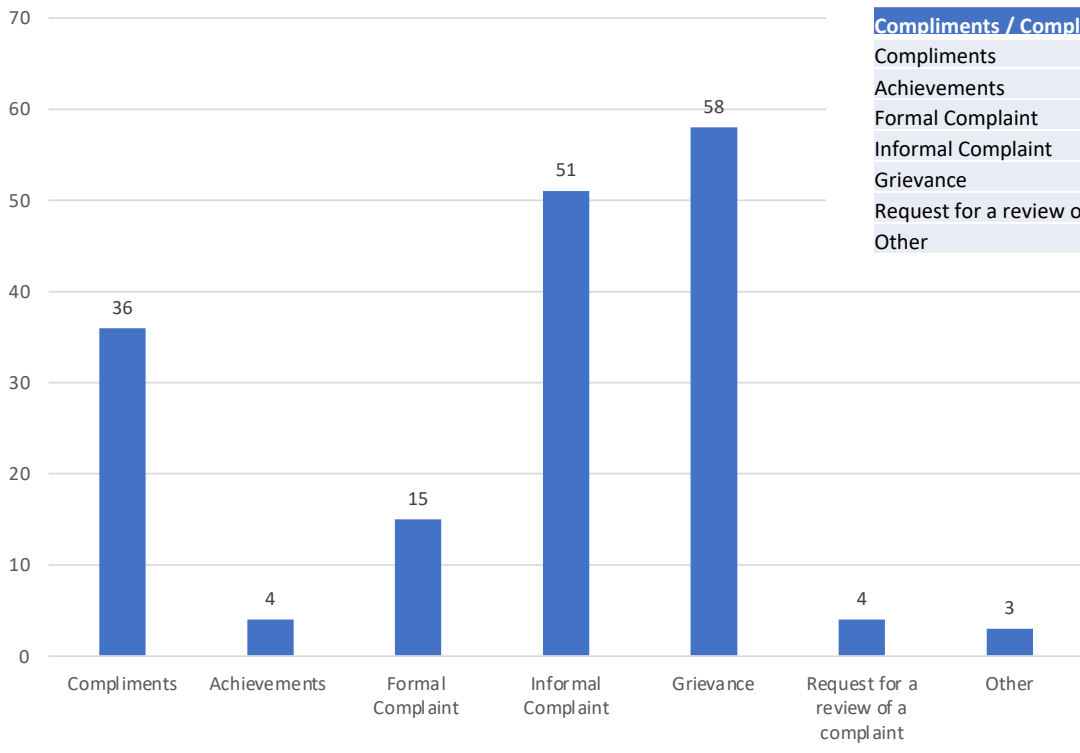
Volunteers

33

Public Funding

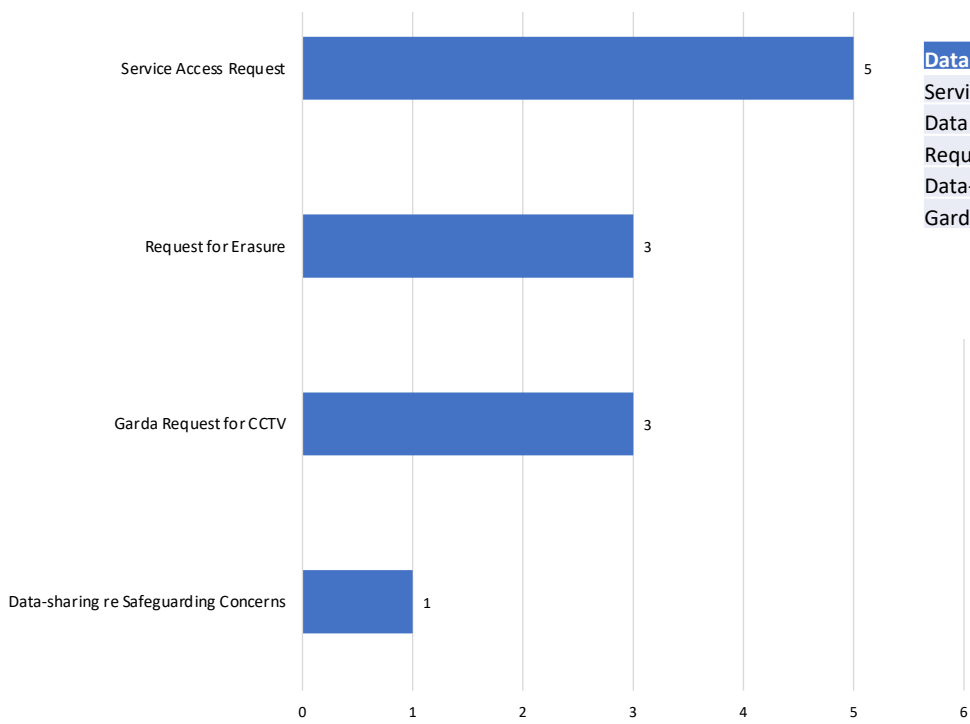
€1,778,056

Compliments / Complaints Total



Compliments / Complaints	2022	Total
Compliments	19	36
Achievements	2	4
Formal Complaint	1	15
Informal Complaint	7	51
Grievance	6	58
Request for a review of a complaint	0	4
Other	2	3

Data Protection



Data Protection Type	2022	Total
Service Access Request	5	41
Data Breach		7
Request for Erasure	3	4
Data-sharing re Safeguarding	1	1
Garda Request for CCTV	3	3

Case Studies



Jamima was admitted to a step-down facility due to a fall at home. Jamima fell again in the step-down facility, sustained a broken hip injury and was transferred to an acute hospital for a period of 6 months. Her condition deteriorated further while in the hospital, which led to multiple explorative surgeries and interventions. Jamima was diagnosed with sepsis and ultimately a decision was made to amputate her leg.

A referral to Sage Advocacy was received from the Medical Social Worker in the hospital as Jamima wished to return home and the consensus of the multi-disciplinary team was that she needed care in a congregated care facility. The Sage Advocate met with Jamima who confirmed her wish to return home and gave a clear account of understanding the issues raised during the discharge planning meeting.

Jamima had been supported by occupational therapy and physiotherapy while in the hospital and was assessed for an electric wheelchair. However, due to her previous medical history, she was not able to transfer independently and required a hoist to be operated by two care assistants in the hospital. Concerns were raised by the multidisciplinary team around Jamima's ability to manage this in the community should she return home. The Sage Advocate supported Jamima at a family meeting in having her wishes heard by both her family and the team in the hospital.

CASE A: Jamima's Story

Transitioning from acute services back to the community

After the family meeting it was agreed that the Medical Social Worker would apply for a Home Care Package from the HSE and in addition to this, the Sage Advocate supported Jamima's family to review private home care options and discuss them with Jamima. It took many months to secure the home care package, due to the requirement of assistance of two carers, so Jamima was discharged to a Nursing Home as she no longer needed acute medical care.

The Sage Advocate made a referral to occupational therapy in the community and during their assessment of Jamima's home established that the entryway and corridors in the house would not allow for the electric wheelchair to turn and manoeuvre.

With support from the Sage Advocate, Jamima applied for a home adaptation grant from the local authority. Unfortunately, the grant did not cover the full cost of the extensive work needed to meet her specific needs. The advocate supported Jamima to secure the necessary additional funding to meet the cost of the home adaptation building work.

Eighteen months later, Jamima returned home with the necessary circles of support in place.

CASE B: Bernie

Returning home from a congregated care facility – how hard can it get?

Bernie's story depicts a series of obstacles such as a lack of external support while living in a private nursing home, CHO boundaries impacting funding and service provision, refusal of housing allocation due to accessibility issues, and discriminatory treatment on account of mental health considerations.

Bernie was referred to Sage Advocacy after she spent over a year living in a nursing home in a different county, recovering from a serious accident. She acknowledged feeling under pressure to move to the nursing home when suddenly she could no longer look after herself at home. She was in her early 60s, was determined not to spend too much time in the nursing home, and constantly expressed her wish for support to return to her own home.

The Sage Advocate met with Bernie and she expressed how unhappy she was living in residential care, how everyone was much older than her, and how isolated and lonely she felt living away from her community and friends. She was well aware that she required home support and frustrated that nobody was progressing with the discharge planning. The advocate supported Bernie to reignite the conversation around discharge home with the staff in the nursing home and the relevant services in the community where she wanted to return to.

As Bernie was now a wheelchair user, she required an occupational therapy (OT) assessment to ascertain the home accessibility criteria and the need for specific equipment. The OT linked with her home address refused the case, as Bernie was not only living in a different CHO area but also in a private nursing home. The advocate managed to secure an OT assessment for Bernie and supported her to apply for home support from the disability services, but this

application was refused as the disability was acquired. A new application was submitted to older person services and this was initially rejected as Bernie was under 65. She was advised at that point that the application will be approved if she could secure alternative accommodation which would meet all the accessibility criteria.

The Sage Advocate worked together with the Social Worker in the local authority and supported the client to have her name added to the medical priority housing list. The public health restrictions contributed to delays in visiting sites when units became available and Bernie's wish to move to a housing complex of her choice was once more shattered when her application was refused as her wheelchair could not negotiate the main entrance. With additional support from a local councillor, a second assessment by another housing body was completed. However, this assessment was carried out in the nursing home, not on-site and her application was refused again; this time due to information from her medical file related to her mental health.



Bernie remained on the wait list for alternative accommodation and continued her physiotherapy sessions, determined that one day she will get to leave the nursing home. She was a medical card holder and despite this, accumulated a bill in excess of €1000 for this necessary treatment, as she couldn't access public service due to the fact that she was living in a private nursing home. The advocate helped Bernie get clarity from the nursing home around additional charges, which apparently weren't made clear at admission. Bernie also learned that if she were to leave the nursing home she would have to leave the wheelchair there, as this belonged to the private nursing home. The Sage Advocate helped her apply for a wheelchair of her own but soon encountered the same blockages due to the fact that the application had to be made in a different CHO area than where Bernie lived and that public services were not entering private nursing home sites. After a long wait, Bernie was advised that the wheelchair arrived, but it would only be delivered when she will move out of the nursing home. It took numerous interventions over a number of months for Bernie to finally get her own wheelchair when an accessible property became available and the necessary home care package was secured.

Bernie required further support from the Sage Advocate and the social worker from the local authority as the new home was completely empty and all items from appliances to furniture, shelving, beds, and kitchen utensils, (as well as setting up utility bills, TV, and bins) needed to be purchased and delivered while Bernie was still in the nursing home. She also required support to surrender the previous accommodation and move personal belongings from storage and nursing home to her new home.

The Sage Advocate closed the case only after Bernie was supported to complete all the paperwork and address all financial and care arrangement issues. Bernie is currently living at home, happy to be back in her own community, and very grateful that the Sage Advocate continued to support her for more than two years to overcome all her challenges until her dream became a reality.



CASE C: Francis

Home – Hospital – Nursing Home – Home?

Francis, now in his eighties, was referred to Sage Advocacy because he had large nursing home bills which had accumulated since he was discharged to the nursing home hospital after a fall at home. He was diagnosed with cognitive impairment and memory loss, was identified as “high risk of falls” and assessed as not having decision making capacity.

Prior to the admission to the nursing home, Francis was living alone in an apartment belonging to the local authority. This was no longer seen as being suitable for his condition and as a result, he was discharged by the hospital to a nursing home while his niece agreed to support him with the Nursing Home Support Scheme (NHSS) application. At the time of referral, Francis was not in contact with the local authority and the rent payments continued until his niece surrendered the tenancy without consulting with Francis.

The Sage Advocate met with Francis in the nursing home and learned that the NHSS application was not finalised before the discharge from the acute hospital and nobody notified Francis that he would be charged for nursing home care as soon as the transition care funding ceased. Francis told the advocate that he never consented to long term care and learned that the niece who initially agreed to help him out with the paperwork, stopped engaging with the NHSS office after Francis found out that the apartment was cleared out.

With support from the Sage Advocate, the issue of relatives being asked to surrender the tenancy and rent overpayment were addressed. Francis received a refund from the local authority and his right to social housing was reinstated.

The relationship with the niece deteriorated and Francis became overwhelmed to hear of the accumulating debt and the fact that he wasn't allowed to leave the nursing home as



he no longer had a place of his own to go to. Francis also disclosed that he gave his niece access to his bank card and despite multiple requests over the phone, the card was not returned.

The Sage Advocate reported the safeguarding concern and supported Francis with contacting the bank, securing the account and regaining access to his account. As soon as irregularities were identified on the bank statements, the Gardai were also contacted and Francis was supported to give a statement and also understand and navigate the processes involved in securing control of his assets.

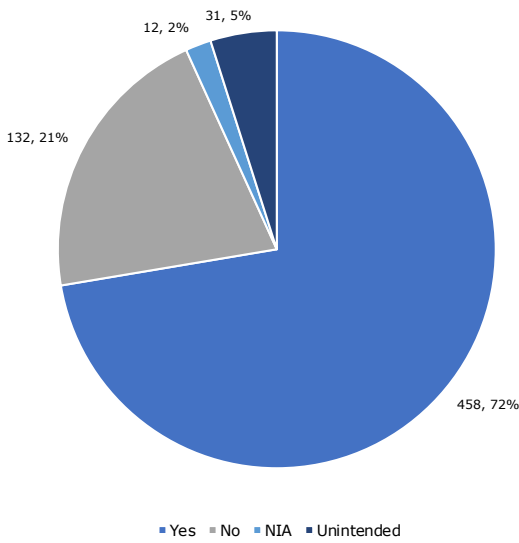
The Sage Advocate engaged with the Transitional Care Funding Office and advised them of the issues arising and the plan for addressing them. The funding was reinstated for a short period of time to allow for a meaningful exploration of options and to prevent the debt from increasing further in the meantime.

The Sage Advocate supported Francis to engage with the local authority and secure alternative accommodation and also supported him to engage with the management of the nursing home regarding his rights and contractual obligations and how he could have been supported to avoid the arrears of charges and progress the discharge planning in accordance with his wishes.

Francis's condition has improved while being looked after in the nursing home and currently he is awaiting a placement in a housing complex in the same community.

Measuring Impacts - Meeting Clients Wishes

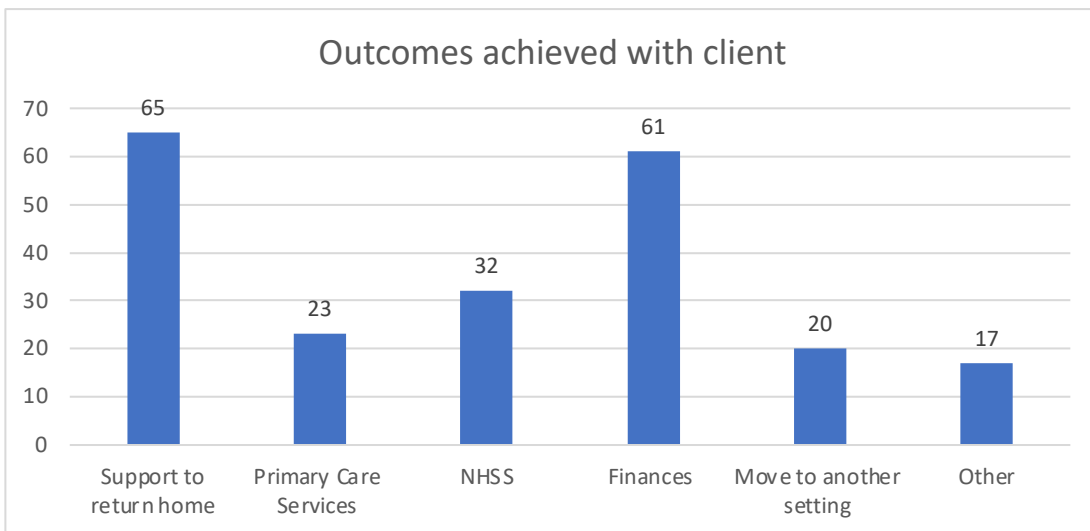
Impact of Advocacy - Client's wishes given effect



During 2022 Sage Advocacy started a project to measure the impact of its advocacy work. The results of the work to date are detailed below.

Sage closed over 1,400 cases throughout 2022. Using a sample of 633 cases closed during the year it was established that 72% of clients that required an advocate were supported to have their wishes met; 21% of client wishes could not be met even with an advocacy intervention; 2% of clients were supported through non-instructed advocacy; 5% had unintended results.

The majority of clients who are supported by Sage have their wishes met through one to one support from an advocate. Sage categorised qualitative data into five distinct categories. The primary outcome achieved was to support the client to return home from nursing home care. Other outcomes achieved included support with finances, access to primary care services, support with the nursing home support scheme and support with moving from one nursing home to another nursing home of their choice.



*Other: complaint resolution, Nursing home issues, Legal, safeguarding, additional charges

It is well researched that people prefer to remain living at home. Desire to move residence was one of the highest primary issues presented to Sage during 2022. Sage captured 65 instances where this outcome was achieved. Sage also captured where this wish could not be met due to services being unavailable to support the person in their own home.

Returning Home

Below are some qualitative samples as to how Sage Advocacy was able to support a person to return home in line with their wishes. Samples show the importance of having an advocate to support the person to have their voice heard.

- [Client] will and preference to return home heard, [advocate] supporting discharge to home instead of supporting application for LTC as initially planned.
- [Client] has returned home as per will and preference with increased HCP and additional funding for live in carer. Clear pathways set up to ensure issue that arose in past do not arise in the future.
- [Client] returned home with private carer providing care while awaiting HCP.
- [Client] supported to have will and preference heard, services initially opposed to supporting [Client] in returning home but following meeting, services willing to engage and support [Client] in getting home.
- [Client] supported with gathering information and commencement of discharge planning to return home.
- Will and preference to return home, supported to do so with increase in HCP, block hours 2x2, respite booked for April.
- Client was able to leave nursing home where she had been for almost a year and returned home and has successfully lived at home with a live-in carer.
- Supported to return home from nursing home - advocate assisted with reinstating home care package - supported [Client] with his wife's discharge from nursing home.
- Client wished to leave NH and return to living at home independently. Clients wish was upheld.

Substantial Negotiations

Due to delays in home care services and housing adaptations, clients are often left in hospital awaiting these services, or continue to live at home without a service in situ to support them. Sage has supported a number of clients to access primary care services to support them to continue to live well at home. This often includes substantial negotiations to ensure that the services provided are centred on the needs of clients rather than on administrative systems.

- Increased HCP approved and available, along with 2x2 block hours.
- [Client] supported with linking in with PHN, requesting referral to OT, supported with request to County Council for adaption application.
- [Client] supported in getting carers in place and getting increase in HCP, will and preference to remain at home.
- [Client] supported with extension on HCP morning call 30mins to 45mins, midday call 30mins, evening call 45mins from 2 30minute calls.
- Supporting HCP for [Client] at home to provide prompting and check in as opposed to personal care.
- [Client] wish to return home communicated with services, HSS unable to source carers in [Clients] home location but family sourced carer willing to provide care, grant funding approved and [Client] returned home.
- Supported in getting OT assessment for new suitable equipment.
- Organising quotes for repair work in home and communicating with maintenance company.
- Client informed that PCC are aware of her needs and she is on a wait list for services. PHN visits her weekly on a social basis.
- Client wishes to remain at home and this has been supported by a mix of private and HSE Home Care arrangement.

- Client wanted more home care for [family member] and this was achieved and he has been able to remain at home and client no longer feels burdened with his care.
- Client retained her domestic home care hours and successfully moved care providers as was her wish.
- Client wish to return home supported and HCP filled after much delay.
- Access to Home support achieved after client on wait list for a long time.
- Client will have current home adapted to meet his needs.
- Support was provided by Sage and Council agreed to complete a whole bathroom refurb for clients.
- Supported in obtaining supporting docs for NHSS and with setting up payment to NH.
- Supported with NHSS application and extension on Transitional Funding, Pension diverted to NH.
- Support around NHSS assessment of needs, how assessment of means is carried out and personal contribution is calculated.
- Client wished for support to complete NHSS application and this was completed.
- [Client] supported to have extension on Transitional funding approved to date of Fair Deal commencement, along with support with canceling of payments to council.

Nursing Home Support Scheme

Clients have also been supported through the process of applying for the Nursing Home Support Scheme (NHSS). The processes involved in an NHSS application are difficult for manage and impossible for some. Some clients referred to Sage are unable to complete the forms on their own, acquire the documentation required to complete their application, or understand how ancillary state support works. Sage advocates have had a number of cases related to the fair deal, and often support initially with explaining how the system works, gathering necessary documentation to complete the form, and explaining how the medical assessment is completed.

- [Client] supported with understanding breakdown of monies being paid out and calculation of payment being offered.
- [Client] happy to remain in NH, (NursingHome), [...] confirmed NHSS application completed, documents have been submitted awaiting response for same.
- Client overpaid to NH after NHSS NHL was added. S/O reset for 6 months' time.
- [Client] supported with DD set up to remain in Nursing home following cessation of Transitional Funding,
- Support with application and required docs for NHSS.

- Client was able to complete the NHSS application in an informed way and submitted form as required to support his wife's long-term care.
- Client supported with applying for the NHSS & is in [NH]. Supported with setting up a current bank account, and with setting up payments for her care.
- Client's NHSS appeal approved following review and consideration of her wishes.
- Client required support in resolving issues issues with her NHSS Application. Support was provided and issue resolved.
- Client sought support around a NHSS Application - Support was provided.

Financial Issues

Through our work in Sage, it is clear that there are few supports available to help people to access their finances, to set up banking facilities, or to set up payments for services. In a significant number of cases, Sage support clients to access their own finances in some way. Financial issues were the highest reason for referring to Sage in 2022.

- Clients account in AIB is secure, and her son and [Client] met with the bank to ensure that [Client's] finances would continue to be managed well.
- Client was supported with arrears and S/O in NH.

- Supported with setting up a bank account.
- Client did not want NH arrears to keep building, needed support with banking and opening new account, Client very happy when all was organised and sorted.
- Client felt that his finances were not secure. Supported with cancelling bank card and having new one reissued, and had his address changed to NH.
- Client was supported to have his pension go into his bank account. [...] SO set up for HSE Northern Area for Nursing Home fees.
- Client used to have an agent for his DSP but they left their post and client was supported with DD for [Nursing home] and SO for payments. Client happy to have them go through the bank so he would not have to worry about his bills. He also has access to his comfort fund through the NH.
- Supported with contacting the bank and setting up Banking on line.
- Client will have access to her comfort fund, NH have become agent on her Disability allowance.
- Client was supported with setting up pharmacy DD.
- Supported with discussion around Insurance due on house and making payment.
- [Client] supported to access credit union to pay insurance bill.
- Bank stopped DD and [Client] was in arrears. Supported with contact to bank re DD and arrears.
- Client supported to gain access to own account, pay outstanding bills owed and set up DD going forward
- Supported [Client] in diverting Pension to Nursing home and contact made with Pension office to establish if Pension had been collected to date.
- Banking issues resolved, received bank Statements.
- Client now has appropriate access to his bank as he wished.
- Client has achieved management over her finances following death of her husband.
- Client supported to open bank account and gain control over her finances.
- Client supported to apply for disability allowance and to manage his finances.
- Client happy that her finances are now easier for her to manage.
- Access to money improved - pension no longer being paid to UK bank account moved to bank account in Ireland.
- Client required support with pension transfer into bank account - This was facilitated.
- Supported with Finances to set up direct debit - Supported to access bank card and cheque book.
- Bank accounts closed and funds transferred to new bank account. Pension was reinstated.
- [Client] now has a cheque book so can pay her bill herself.
- [Client] now has her Bank statements going to her in the NH. She has a new bank card and cancelled her old cards. She has control of her money.
- Pension issues are resolved, CU account opened and pension transferred into it.
- Widow's pension applied for and is now paid directly to her own bank account.
- S/O to meet charge in NH set up on client's behalf. Client almost blind and cannot read / write.

Other Issues

A number of other issues were resolved for clients throughout 2022. These included transfer to another nursing home of their choice, support with a complaint, legal, safeguarding, and additional charges in nursing home care. Through Sage's intervention, clients were supported through these issues and achievable outcomes were obtained.

Move to another setting

- Wished to go to nursing home near his family home. This was achieved for him and he is very happy settled there.
- Her wish was to go to her local Nursing Care Unit where she had previously worked. This was achieved for her.

Support with a complaint

- [Client] supported with process of Complaint policy, received access to “Open Disclosure Document” and received a meeting with HSE management team to discuss grievances along with other members of family.
- Client was supported re a letter of complaint to the NH and was refunded her money from her respite stay.

Legal

- [Client] had onset of dementia and deteriorated over several months. Solicitor worked with [advocate] and family to sort out [Client's] concerns and he was happy with end result.
- Client supported to access solicitor.
- Client supported with engaging with her solicitor re changing her Will.

Safeguarding

- Supported with discussion around concerns by family and SW re coercion by carer. [Client] supported in having voice be heard around wish to return home upon discharge.

Additional charges in nursing home care

- Client supported with arranging and attending meeting with Nursing Home to challenge increase in NH fees.
- waiver on service charge and payment to nursing home on weekly basis.

Wishes not met

From time to time, Sage become involved in cases where the outcome the client would

like cannot be obtained. Sage categorised qualitative data into seven themes. The highest occurring theme that prevented clients from obtaining their wishes was due to either a lack of, or a long delay of services required in order to achieve the intended outcome for the client.

- will and preference was to return home but due to time delay in acute and step down, lack of resources and family support, [clients] condition deteriorated to point of needing LTC.
- required further support to remain at home which was unavailable. [Clients] care needs increased which resulted in need for LTC.
- Due to shortage of carers in area and even if available, fear of not having carers at any time, [Client] decided not to proceed with bringing husband home.
- Need for 24/7 care, lack of carer availability.
- Issues with Home care provision still unresolved despite best efforts to communicate issues with HSE and Home Care provider personal at all levels. Never fully got the care hours needed to give him the support he needed to remain at home.
- No home care packages available to meet high care needs.
- husband had cared for her for many years at home and wanted to continue to do so but her mental and physical frailty was considerable and even a comprehensive care package would not have met her needs. The home also needed adaptation and the changes were authorised by the council but were unlikely to be completed as soon as they were needed.
- No home care package available for client to return home.
- Clients ultimate wish is to return home. Care needs are very high due to stroke. Lack of resources and family support at home.
- Client would like to return home but has no supports available to him.

- Client wanted to remain at home but due to lack of carers he is gone to LTC.
- [Client's] care needs are high - going home not achievable.
- [Client's] wish is to return home -her needs have increased - home care package and family support insufficient to meet her needs.
- He had wanted to go home but this was not possible due to his lack of ability to pay privately for care and his 14 HH hours are not enough as he needs 2 for transfers.

Other themes included financial barriers, medical issues, family interference, capacity issues, housing, and transport.

Medical / Transport

- Client wishes to remain [..] service house in [...] but is being moved to a NH in [...] against her wishes due to a medical condition which may have been present for some time.
- [Client] wished to get medical treatment in [...] Hospital but Ambulance could only support to [...].

Family

- Client would like to reengage with his family and move home with them but they are not willing to engage with him.
- Clients wishes were to return home but son owns the home and he is unable to manage [client] at home due to work and family commitments.
- [Family] is looking for her husband to go into LTC without his consent.

Financial

- Issue is around delayed payment of Nursing home cost of Care by family member who is controlling residents' finances.
- Clients wishes are to go home. Her situation at home has put her at risk of financial abuse and otherwise previously where safeguarding and the Gardai have been involved.

- Client was looking for income from supplementary welfare - he was declined the amount he needed.
- Client unable to access his post office fund prior to his passing away.

Capacity

- Client wishing to return home, MDT not supporting same due to last discharge home supported with HCP but not successful. Client assessed and deemed "not to have capacity".

Housing

- unable to get housing due to being named on property with [...].
- Client wished to return home but not possible due to family member who owns property refusing.
- Client wished to find alternate accommodation but no suitable accommodation available.
- Client remains in [nursing home] although wishes to live in the Community but awaits housing via Local Authority.

Unintended

Sometimes during the advocacy journey, a client might change their mind about what they would like to have happen, or other services became involved, or family were in a position to support the client. Sage log these occurrences as unintended. The primary theme is due to other services providing support without the need for an advocate, followed by the client changing his/her mind during the process.

Sample of other services

- Client has a circle of support around her. Advocacy not required.
- Client contacted Sage re non-response from Garda, Garda did not respond to [advocate], they responded to client in the mean time.
- Clients wish was to go home. Sage were supporting with access to HCP, [...] During the process the client went home anyway

with no supports. Client said he does not need [...] an advocate.

- Client returned home - no input needed from Sage.
- Client resolves issue without Sage's support.
- She has a career provided in the mornings at 8 am. All her hours are currently been covered by the HSE.

Sample of change of mind

- changed her mind about wanting to leave the NH.
- [...] discharged himself from the nursing home to return to his home.
- changed his mind about going home.
- Client resolved issue without Sage's input.

Non-Instructed Advocacy

The possibility of non-instructed advocacy arises and may be appropriate where it has not proved possible for an advocate to ascertain what a person's wishes are, or to obtain consent (or a refusal of consent), through communicating with them directly or otherwise in accordance with Sage's principles for consent / refusal of consent. Sage applies the following criteria in establishing whether or not to intervene in a non-instructed advocacy role:

- A person's basic human rights or legal rights are being infringed.
- The person's quality of life is being impacted on negatively.
- There is a risk of harm to the person's health, safety or wellbeing.
- There is alleged or suspected abuse of any kind.
- Whether or not benefits are likely to accrue from our intervention.

The primary themes in which Sage support is provided in a non-instructed way are regarding legal and financial issues. Sage also try, as far as possible, to establish what a person's wishes might be by gathering information from a multitude of sources and by liaising with the necessary services in order to achieve a positive outcome for the client.

- [Client] was unable to give instruction but from gathering of information around will and preference, it was acknowledged that [client] would wish to return home to be with family. Family has reservations [...], this was resolved by involvement of [Doctor] who reviewed medication following observation and realisation that [client] was experiencing brain seizure activity.
- Client did not retain capacity at time of [advocates] visits. Client has been made a WOC in an effort to support her future needs.
- This case will be progressed and resolved by the introduction of the ADM.
- Client is being supported by Son, Solicitor and NH to ensure her Ancillary Loan is put in place to meet her current fees in the NH.
- [Client] supported through NIA to get access to bank account to pay outstanding NH fees owed which potentially if not paid would have resulted in [client] being given notice to quit.
- Efforts made to gain control over finances for client, unable to access NHSS loan but plan made with NH and bank to allow payment of bill as much as possible to avoid large arrears build up.

Sage & Safeguarding

Referrals from SPT	37
Calls this year regarding Safeguarding concern	155
Primary Issue SPT specified on referral	45
Primary / Secondary Issue relates to SPT	98
Safeguarding teams involved during case	106
Safeguarding involved pre Sage	95
Referrals made by Sage to SPT	7

- Sage have supported Nursing Homes to make referrals to local Safeguarding Teams
- Sage have also supported with safeguarding plans
- Sage have co-worked a number of cases with Regional Safeguarding Teams
- Regional discrepancies re:
 - sharing information
 - co-working cases with Sage
 - what type of cases safeguarding teams take
 - Age of clients
 - Entering into private Nursing Homes

Positive Impact of Safeguarding & Safeguarding Protection Teams

“SPT involved prior to Sage in addressing a concern related to neglect of client by her son (primary carer).”

“SPT involved for some time due to old referral stating that Client was experiencing unintentional neglect by husband and son in their attempt to care for her.”

“Safeguarding were referred to following incident. Safeguarding plan in place. HIQA informed & report made to Gardai.”

“Safeguarding team supported [client] to leave abusive marriage and to move into Boarding out as temporary arrangement.”

“Safeguarding referral made by PHN following a number of domestic incidents on [client] by her husband in a state of paranoia.”

“Safeguarding concerns raised by ambulance who brought [client] to acute setting due to carers appearing to be under influence of alcohol on arrival to home. This was addressed by hospital staff who referred to safeguarding team.”

“SPT involved prior to Sage and SPT plan in place.”

“SPT were involved before referral to Sage re financial abuse.”

“Safeguarding Team have put measures in place to support client to protect from potential financial abuse.”

“Ongoing SPT involvement and informal report to AGS.”

“SW SPT were involved prior to Sage referral and financial concerns are managed.”

“client was supported previously with HSE SPT with seeking accommodation.”

“HSE SPT involved in case & supporting with safeguarding clients finances. NH now in process of becoming pension agent.”

“informed that HSE SPT referral made prior to Sage referral & safeguarding plan in place.”

“Safeguarding oversight provided on case retroactively. HSE SPT involved with client previously, and remained engaged with client during case. HSE SPT attended discharge meeting.”

“SPT involved and appropriate planning in place.”

“HSE SPT involved in case previously, case closed with them at present. Bank account to be set up for pension payment.”

“referral to HSE SPT made & SPT SW has engaged & is planning to meet with client.”

“previous history of safeguarding issues and HSE SPT engagement.”

Issues in relation to Safeguarding & Protection Teams

“SPT SW involved in case following repeated referrals, client under 65 so reluctant to accept initially, due to lack of supports for client agreed to open case.”

“SPT reviewed case and stated no SPT issue. On going concern of coercive control and all forms of abuse by agent of pension.”

“SPT referral made by MSW - SPT have not opened a case.”

“SPT notified of issue but note no role due to it occurring in house between residents.”

“SPT notified by NH still unclear to NH if they will be involved, they have not visited.”

“SPT not involved as allegations are peer to peer and in the community.”

“sent reported case to safeguarding team at the same time as Sage referral but hasn't heard back yet.”

“NH have undertaken preliminary screening and are awaiting to hear back from SPT.”

“Historic Safeguarding issues, [...] followed up to determine if resolved, SPT advised had not opened case as client under 65, suggested contacting designated officer in [...] Hospital, DoN to make new spt referral to see if will accept it.”

“Family conflict, family members accusing others of financial abuse, counter referral from other side re financial abuse also. Allegations re emotional abuse + family member giving sugary treats too a diabetic in [hospital]. SPT said they referred that back to [hospital].”

“DON advised that she had contacted Safeguarding to seek their advice but advice seems to be that Disability Services must deal with this situation.”

“Allegation of financial abuse, reported by NH to SPT on July 25th. RC wrote to DSP to request hold on pension on July 26th.”

“SPT team received 2 prelim screenings so far, with additional required info from NH still outstanding. SPT will not intervene yet as NH is private & there is no safeguarding legislation.”

“NH have referred to SPT re a separate issue (alleged peer to peer abuse in the NH).
02.09 - Client disclosed to Sage RC and Rm that NO HSE SPT involvement to date.”

“clients pension has been paused by [...] DSP and [...] added systemic issue of SPT team not taking case as the client is under 65.”

“confirmed that Referral had been sent but no feedback as yet.”

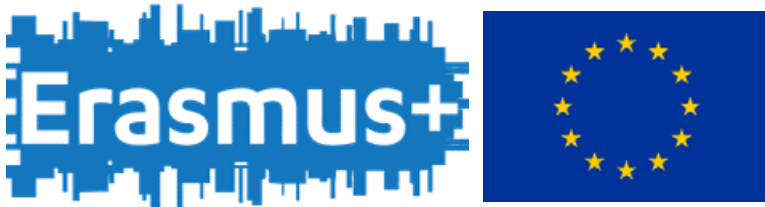
“no further safeguarding follow up indicated this time.”

“NH referred cases to HSE SPT team in Sept & advised no contact since.”

“Does not meet threshold for SPT referral to HSE SPT. NH actively safeguarding client from son when he does arrive on site to NH after consuming alcohol.”



Sage Advocacy & Europe



Safeguarding the Human Rights of Older People through an Intergenerational Solidarity and Active Citizenship Approach

Sage Advocacy hosted a very successful workshop in Dublin from 16th – 18th November as part of its work with an EU Erasmus + project 'Safeguarding older persons' legal and human rights through active citizenship and inter-generational approach'. The theme of the Dublin event was Human Rights & Older Age – Where Rhetoric meets Reality.



Delegates from Germany, Bulgaria, Austria, (+ Romania, Roscommon and Wicklow)



Judge John O'Connor of the Circuit Court talked about plans for the introduction of the Assisted Decision Making (Capacity) legislation.



Former Minister for Justice and Board member of Safeguarding Ireland, Nora Owen, gave a riveting talk to the delegates that included memories of the murder of journalist Veronica Guerin on 26th June 1996.

The report of an interim review of the project by Léargas was extremely encouraging.

There is clear evidence of good project management and cooperation between the Partners. The Documentation that was provided clearly confirms the projects adherence to financial and contractual rules of a KA2 project and Erasmus+ Programme overall. There is a considerable amount of work being carried out in this project and the working relationship between the partners appears to be very good. It is evident that these partners work very well together. The project co-ordinators are very organised and the energy they bring to the partnership is to be commended. I would like to take this opportunity to wish the partnership every success with their project.

Staff Who Served With Sage Advocacy In 2022

Ana Reynolds
Anka Maric
Ann Griffin
Anne O'Shea Clarke
Bibiana Savin
Caroline Hanley
Ciara Gallagher
Eileen O'Callaghan
Elaine Howley
Emer Meighan
Fergal Graham
Francesc McDonnell

Geraldine Jolley
Helen Fitzgerald
Jamie Sherlock
Lara Gallagher
Lisa O'Connor
Lorraine Dolan
Martina Durkan
Martina Mooney
Mary Condell
Mary Warren
Maureen Finlay
Mervyn Taylor

Michael Cahillane
Michelle Rooney
Patricia O'Dwyer
Patrick Taylor
Paula Bruen
Regina McCormack
Roisin O'Leary
Sarah Lennon
Siobhan Kilroy
Sorcha McCauley
Stephanie Monahan
Trish Martyn

Volunteers Who Served With Sage Advocacy During 2022

Kay Costello
Aileen Heaphy
Margaret Moriarty
Liam Hughes
Bernie Dowling
Philip Gargan
Brid Leahy
Ann Marron
Mary Russell

Evelyne Phelan
Irina Spangenberg
Mary Davoren
Liam Campbell
Tom Clarke
David Clarke
Bill Lloyd
Jim Milton
Pat Fullam

Helen Gorman
Susan Comerford
Lillian Buchanan
Carmel Gartland
Deirdre Murphy
Tom Walsh
Nini Murray
Anna Kelly
Neil Kelly

Board Membership & Attendance

Member	Appointed	Retired/Resigned	Attendance	Comment
The Hon Mary Laffoy	01/09/2017	16/02/2023	7 of 7	Stepped down as Chair 01/09/2022
Patricia Rickard-Clarke	01/09/2017		7 of 7	Chair from 01/09/22
Bríd De Buitléar	06/02/2020		7 of 7	
William Lloyd	01/09/2022		2 of 2	
Doreen Shivnen	22/07/2021		6 of 7	
Claire Kelly	04/12/2017	01/09/2022	3 of 5	
Eoin Kennelly	04/12/2017		6 of 7	
Greg Price	23/09/2021		6 of 7	
Dr. Helen Burke	06/02/2020		7 of 7	
Jim Milton	04/12/2017	24/02/2022	0 of 0	Retired AGM 24/02/2022
Vice Admiral (Rtd.) Mark Mellett	01/09/2022		2 of 2	
Mervyn Taylor	22/07/2021	31/10/2022	3 of 6	
Prof Rónán Collins	06/02/2020	23/06/2022	1 of 3	
Tim Dalton	06/02/2020		6 of 7	

Sage Advocacy Involvement on Committees & Work Groups 2022

Dept of Health	Sláintecare Regional Health Authority Advisory
Dept of Health & HSE	Emergency Department Taskforce
Dept of Justice	Victims of Crime Forum
Dept of Rural & Community Development	Public Participation Network National Advisory
An Garda Síochána	Diversity & Inclusion Forum
HSE	Under 65 in Nursing Homes - Reference Group National Patient & Service User Forum Mental Health Engagement & Recovery (65 Group) National Patient Safety Alerts Committee Safeguarding Committees: CHO's 1 - 3 - 4 - 5 - 6 - 8 - 9 Integrated Care Programme for Older Persons - Integrated Dementia Services Integrated Care Case Management System Steering Group Nursing Homes Clinical Governance Working Group Patient Safety Group, Sligo University Hospital Patients Engagement Forum, Sligo University Hospital Integrated Care Programme for Older Persons Planning Group CHO 1 Integrated Care Team for Older Persons Implementation Group CHO 1 Integrated Care Programme for Older Persons Living Well at Home CHO 8 Wexford Directory of Services for Older Persons Wexford Dementia Alliance
HIQA	National Care Experience Programme National Nursing Home Experience Survey Programme Ionising Radiation Steering Group
National Office Clinical Audit	Irish Hip Fracture Database Governance Committee
Safeguarding Ireland	State Payments Group Sharing High-Risk Information Working Group
Irish Gerontological Society	Executive Committee
Health Research Charities Ireland	Member
Home Care Alliance	Member
Huntington Disease of Ireland Group	Trustee
LGBTQ+ Champions Network	Member
Adapt Kerry	Trustee`
UCC	Palliative Care in the Community Group
Moving Forward Together	(Cavan-Monaghan)
Local Authorities	South Dublin Co. Council. Public Participation Network South Dublin County Council. Joint Policing Committee South Dublin County Council. Local Community Development Committee South Dublin County Age Friendly Alliance Fingal County Public Participation Network

Accounts & Financial Statements 2022

Company Number: 610824
Charity Number: CHY 22308
Charities Regulatory Authority Number: 20162221

Sage Advocacy Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Whelan Dowling & Associates
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
D09 E438
Ireland

Sage Advocacy Company Limited by Guarantee

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Sage Advocacy Company Limited by Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mark Mellett (Appointed 1 September 2022) William Anthony Lloyd (Appointed 1 September 2022) Patricia Rickard-Clarke Mary Laffoy James Milton (Resigned 24 February 2022) Eoin Kennelly Claire Kelly (Resigned 1 September 2022) Brid Treasa De Buitléar Helen Burke Timothy Dalton Rónán Collins (Resigned 30 June 2022) Doreen Shivnen Mervyn Taylor (Resigned 31 October 2022) Greg Price
Company Secretary	Brid Treasa De Buitléar
Charity Number	CHY 22308
Charities Regulatory Authority Number	20162221
Company Number	610824
Registered Office and Principal Address	24-26 Ormond Quay Upper Dublin 7
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 D09 E438 Ireland
Bankers	Allied Irish Bank Capel Street Dublin 7
Solicitors	O'Connell Brennan Solicitors Armitage House 10 Hatch Street Lower St. Kevin's Dublin 2

Sage Advocacy Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Sage Advocacy Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €984,624 (2021 - €1,048,694) and liabilities of €160,126 (2021 - €209,636). The net assets of the charity have decreased by €(14,560).

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Mark Mellett (Appointed 1 September 2022)
William Anthony Lloyd (Appointed 1 September 2022)
Patricia Rickard-Clarke
Mary Laffoy
James Milton (Resigned 24 February 2022)
Eoin Kennelly
Claire Kelly (Resigned 1 September 2022)
Brid Treasa De Buitléar
Helen Burke
Timothy Dalton
Rónán Collins (Resigned 30 June 2022)
Doreen Shiven
Mervyn Taylor (Resigned 31 October 2022)
Greg Price

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Bríd Treasa De Buitléar.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Sage Advocacy Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Auditors

Mazars resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, (Chartered Accountants), to fill the vacancy.

Sage Advocacy Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

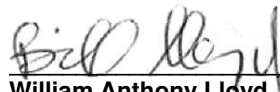
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 24-26 Ormond Quay Upper, Dublin 7.

Approved by the Board of Directors on 20th April 2023 and signed on its behalf by:



William Anthony Lloyd
Director



Patricia Rickard-Clarke
Director

Sage Advocacy Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing 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 Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.


The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity 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 charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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

Approved by the Board of Directors on 20th April 2023 and signed on its behalf by:



William Anthony Lloyd
Director



Patricia Rickard-Clarke
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Sage Advocacy Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Sage Advocacy Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with 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 31 December 2022 and of its deficit for the financial 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 applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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 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.

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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Sage Advocacy Company Limited by Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, 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 they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Sage Advocacy Company Limited by Guarantee

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

Our report is made solely to the charity'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 charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Sean Whelan

for and on behalf of

WHELAN DOWLING & ASSOCIATES

Chartered Accountants and Statutory Audit Firm

Block 1, Unit 1 & 4,

Northwood Court

Santry

Dublin 9

D09 E438

Ireland

20th April 2023.....

Sage Advocacy Company Limited by Guarantee

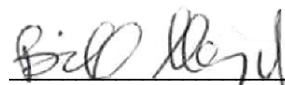
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Donations and legacies	4.1	1,900	78,613	80,513	2,000	63,080	65,080
Charitable activities							
• Grants from governments and other co-funders	4.2	-	1,778,056	1,778,056	1,691,000	-	1,691,000
Total income		1,900	1,856,669	1,858,569	1,693,000	63,080	1,756,080
Expenditure							
Charitable activities	5.1	1,900	1,871,229	1,873,129	1,597,245	50,000	1,647,245
Net income/(expenditure)		-	(14,560)	(14,560)	95,755	13,080	108,835
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		-	(14,560)	(14,560)	95,755	13,080	108,835
Reconciliation of funds							
Balances brought forward at 1 January 2022	16	825,978	13,080	839,058	730,223	-	730,223
Balances carried forward at 31 December 2022		825,978	(1,480)	824,498	825,978	13,080	839,058

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 20th April 2023 and signed on its behalf by:


William Anthony Lloyd
Director

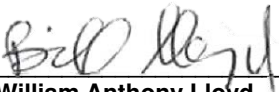

Patricia Rickard-Clarke
Director

Sage Advocacy Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	10	18,130	15,270
Current Assets			
Debtors	11	10,038	9,678
Cash at bank and in hand		956,456	1,023,746
		966,494	1,033,424
Creditors: Amounts falling due within one year	12	(160,126)	(209,636)
Net Current Assets		806,368	823,788
Total Assets less Current Liabilities		824,498	839,058
Funds			
Restricted trust funds		(1,480)	13,080
General fund (unrestricted)		825,978	825,978
Total funds	16	824,498	839,058

Approved by the Board of Directors on 20th April 2023 and signed on its behalf by:



 William Anthony Lloyd
 Director



 Patricia Rickard-Clarke
 Director

Sage Advocacy Company Limited by Guarantee
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		(14,560)	108,835
Adjustments for:			
Depreciation		6,530	7,229
		<u>(8,030)</u>	<u>116,064</u>
Movements in working capital:			
Movement in debtors		(360)	(2,542)
Movement in creditors		(49,510)	107,326
		<u>(57,900)</u>	<u>220,848</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(9,390)	(5,192)
		<u>(67,290)</u>	<u>215,656</u>
Net increase in cash and cash equivalents		(67,290)	215,656
Cash and cash equivalents at 1 January 2022		1,023,746	808,090
Cash and cash equivalents at 31 December 2022	21	956,456	1,023,746

Sage Advocacy Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Sage Advocacy Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is 24-26 Ormond Quay Upper, Dublin 7 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Sage Advocacy Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

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.

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 fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Computer Equipment	-	25% Straight line

Sage Advocacy Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

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).

3. SIGNIFICANT ACCOUNTING 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 2022.

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 Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

4. INCOME					
4.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2022	2021
		€	€	€	€
Other donations		1,900	20,000	21,900	2,000
Department of Justice		-	-	-	50,000
The Community Foundation Ireland		-	-	-	6,000
Irish Human Rights & Equality Commission		-	9,672	9,672	7,080
Erasmus		-	48,941	48,941	-
		<u>1,900</u>	<u>78,613</u>	<u>80,513</u>	<u>65,080</u>
4.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2022	2021
		€	€	€	€
Health Service Executive		-	1,778,056	1,778,056	1,691,000
5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
	€	€	€	€	€
Information & Support	294,658	-	34,712	329,370	285,737
Advocacy	1,094,739	-	190,850	1,285,589	1,170,966
Legal	30,825	-	2,464	33,289	25,510
Research	111,851	-	1,806	113,657	65,182
Public Awareness	25,709	-	6,596	32,305	50,178
Operations / Administration	75,471	-	3,448	78,919	49,672
	<u>1,633,253</u>	<u>-</u>	<u>239,876</u>	<u>1,873,129</u>	<u>1,647,245</u>
5.2 SUPPORT COSTS			Charitable Activities	2022	2021
			€	€	€
Support			127,078	127,078	125,049
Staff Expenses			112,189	112,189	70,020
Volunteer Expenses			609	609	713
			<u>239,876</u>	<u>239,876</u>	<u>195,782</u>
6. ANALYSIS OF STAFF & VOLUNTEER EXPENSES					
	Information & Support	Advocacy	Public Awareness	2022	2021
	€	€	€	€	€
Staff Expenses	11,219	95,360	5,609	112,189	70,020
Volunteer Expenses	335	274	-	609	713
	<u>11,554</u>	<u>95,635</u>	<u>5,609</u>	<u>239,876</u>	<u>195,782</u>
7. NET INCOME				2022	2021
				€	€
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				6,530	7,229
				<u>6,530</u>	<u>7,229</u>

Sage Advocacy Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022	2021
	Number	Number
Legal/ Research/ Public Awareness	2	1
Administrative	1	1
Information and Support	5	5
Advocacy Service	20	19
	<u>28</u>	<u>26</u>

The staff costs comprise:

	2022	2021
	€	€
Wages and salaries	1,286,677	1,175,067
Social security costs	138,891	129,769
Pension costs	35,501	32,926
	<u>1,461,069</u>	<u>1,337,762</u>

9. EMPLOYEE BENEFITS

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 €93,730 in 2022 (2021: €80,000) The remuneration of €93,730 included payment of €13,130 for Toil and Annual leave . 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 Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost			
At 1 January 2022	15,327	49,056	64,383
Additions	-	9,390	9,390
	<u>15,327</u>	<u>58,446</u>	<u>73,773</u>
Depreciation			
At 1 January 2022	15,327	33,786	49,113
Charge for the financial year	-	6,530	6,530
	<u>15,327</u>	<u>40,316</u>	<u>55,643</u>
Net book value			
At 31 December 2022	<u>-</u>	<u>18,130</u>	<u>18,130</u>
At 31 December 2021	<u>-</u>	<u>15,270</u>	<u>15,270</u>
11. DEBTORS		2022	2021
		€	€
Prepayments		<u>10,038</u>	<u>9,678</u>
12. CREDITORS		2022	2021
Amounts falling due within one year		€	€
Trade creditors		31,660	50,565
Taxation and social security costs		38,973	36,705
Other creditors		57,175	45,832
Pension accrual		6,612	6,470
Accruals		23,887	19,303
Deferred Income		1,819	50,761
		<u>160,126</u>	<u>209,636</u>

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 for the project 'Safeguarding older persons' legal and human rights through an active citizenship inter-generational approach'. Income will be recognised as the related performance conditions are met.

13. 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.

Sage Advocacy Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

14. State Funding

Agency	HSE
Purpose of the Grant	Funding core services as agreed in SLA.
Term	Annual (01/01/2022 - 31/12/2022)
Total Fund	€1,778,056
Expenditure	€1,778,056
Fund deferred or due at financial year end	€ Nil
Received in the financial year	€1,778,056
Capital Grant	No
Restriction on use	Fund to be expended in line with SLA agreement

15. RESERVES

	2022	2021
	€	€
At 1 January 2022	839,058	730,223
(Deficit)/Surplus for the financial year	(14,560)	108,835
At 31 December 2022	824,498	839,058

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2021	730,223	-	730,223
Movement during the financial year	95,755	13,080	108,835
At 31 December 2021	825,978	13,080	839,058
Movement during the financial year	-	(14,560)	(14,560)
At 31 December 2022	825,978	(1,480)	824,498

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022	Income	Expenditure	Transfers between funds	Balance 31 December 2022
	€	€	€	€	€
Restricted funds					
Restricted	13,080	1,856,669	1,871,229	-	(1,480)
Unrestricted funds					
Unrestricted General	825,978	1,900	1,900	-	825,978
Total funds	839,058	1,858,569	1,873,129	-	824,498

Sage Advocacy Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	339	(1,819)	(1,480)
Unrestricted general funds	18,130	966,155	(158,307)	825,978
	18,130	966,494	(160,126)	824,498

Sage Advocacy CLG is a publicly funded entity and in that regard are conscious of their Reserve Management. Reserve Management must align the financial sustainability of the entity with the best use of public money.

Sage Advocacy CLG are conscious of the need to maintain their service provision to vulnerable older persons whilst maintaining strong reserves and therefore we intend to strategically reduce the current reserve levels to a level proportionate with our reserve risk appetite.

The Board have determined that reserves equivalent to three months of operating costs would provide sufficient reserves to provide assurances over the entities financial stability whilst aligning with the principal of ensuring the best use of public money.

17. STATUS

The charity is limited by guarantee not having a share capital.

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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and 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.

18. OPERATING LEASE COMMITMENTS

Operating leases charged in arriving at the net income attributable to the company amounted to €23,625. Obligations payable as at 31 December 2022 on operating lease agreements in place at that date, amounted to €74,250 analysed as follows:

	2022 €	2021 €
Within one year	27,000	16,875
After one year but no more than five years	47,250	-
	74,250	16,875

19. LEGAL STATUS

The charity is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The charity is limited by guarantee and has no share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1.00. This guarantee continues for one financial year after individual membership ceases.

Sage Advocacy Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

20. RELATED PARTY TRANSACTIONS

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 2022, the company received donations as follows:

- €20,000 from a director

Transactions with Key Management Personnel

Other than as set out at Note 8 there were no transactions with key management personnel during the current financial period.

21. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash and bank balances	898,621	977,914
Cash held on behalf of a client	57,835	45,832
	<u>956,456</u>	<u>1,023,746</u>

22. POST-BALANCE SHEET EVENTS

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

23. FINANCIAL INSTRUMENTS

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

	2022	2021
	€	€
Financial assets that are debt instruments measured at amortised cost		
Cash at bank and in hand	898,621	977,914
Cash held on behalf of clients	57,835	45,832
	<u>956,456</u>	<u>1,023,746</u>
 Financial liabilities at amortised cost		
Trade creditors & Accruals	55,547	69,868
Deferred Income	1,819	50,761
Cash held on behalf of clients	57,835	45,832
	<u>115,201</u>	<u>166,461</u>

24. 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.

	2022	2021
	€	€
Cash held on behalf of a client	<u>57,835</u>	<u>45,832</u>

Sage Advocacy Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
20th April 2023
.....



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Dublin 7 DO7 DAV9

 info@sageadvocacy.ie

CRO #610824 | RCN #20162221 | CHY #22308

Nothing about you/ without you

SageAdvocacy.ie

Sage is a member of Safeguarding Ireland



Promoting the rights of vulnerable adults

safeguardingireland.org

Sage Supports



Speak for Yourself

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