



**seirbhís tacaíochta  
cinnteoireachta**

decision support service

## **Initial Report Guidelines for DMRs**

**Schedule of assets and liabilities and statement of  
projected income and expenditure**

**June 2023**

# Introduction

## About these guidelines

These guidelines do not constitute a statement of the law or the provisions under the Assisted Decision-Making (Capacity) Act 2015 (as amended) or any ancillary or related legislation. These guidelines provide a general overview on how to complete the Initial Report – Schedule of Assets and Liabilities and Statement of Projected Income and Expenditure. As such, it does not cover every issue which may arise when completing the Report. If you require further assistance or have a question on how to complete this form, please contact the Decision Support Service:

Website: [www.decisionsupportservice.ie](http://www.decisionsupportservice.ie)  
By phone: 01 211 9750  
By email: [queries@decisionsupportservice.ie](mailto:queries@decisionsupportservice.ie)  
By post: Decision Support Service  
Waterloo Exchange  
Waterloo Road  
Dublin 4  
D04E5W7

For more complex estates, you may wish to seek a third-party professional to assist you with this form; however, the form must be signed and submitted by the decision-making representative.

The layout of these guidelines follows the layout of the initial report. The same section format and line numbers are used for cross-reference between the initial report and these guidelines. The section and line numbers appear in bold print at the various headings throughout these guidelines, e.g., B.5 for section B line 5.

Every section may not be applicable for every relevant person. If a section is not applicable, you must tick "No" within the form, and you may move on to the next question. If a question is left blank, the DSS may contact you to request further information on that section.

## Who submits an initial report?

The initial report is to be submitted by a decision-making representative appointed under a decision-making representation order (section 46(5)) where the court order appoints them to make one or more than one decision in relation to property and affairs.

Only one initial report is to be completed for a relevant person. If the court order has appointed more than one decision-making representative to make property and affairs decisions, then each decision-making representative must sign-off on the same initial report. This applies whether decisions are to be made jointly, jointly and severally or jointly as respects some relevant decisions and joint and severally as respects other relevant decisions.

## What to include with the initial report?

Where requested, the initial report must include documentary evidence to support information you have provided. Details of what is required to be submitted with the initial report are given in each section below. A checklist is also provided alongside the initial report.

## Guidance on Section A: General Information

In section A of the initial report, you are required to provide information about you as the decision-making representative, the relevant person, the decision support arrangement and any other decision-making representatives who have been appointed.

### 1. Arrangement details

In this section you are required to include the details of the decision-making representation order. You can find details like the arrangement reference number by logging into the DSS online portal MyDSS, or on the certified copy of the decision-making representation order.

You must provide the date your appointment became effective. For a decision-making representation order this is the date the order was made (not the date it was registered by the DSS).

If you are not sure what this date is, you can leave it blank.

### 2. Relevant person details

In this section you are required to provide the name, address, Eircode and contact details of the relevant person.

Please ensure the relevant person's name is stated and spelled exactly as it is on the decision-making representation order.

The address and phone number must be the most up to date contact details for the relevant person.

### 3. Your details

In this section you are required to provide your details as the person completing the form, including your name, address, Eircode and contact details.

Please ensure these details are the same as those included on the decision-making representation order.

### 4. Details of any other decision-making representatives

In this section you are required to provide the full name and contact details for any other decision-making representatives in this decision support arrangement.

If you are the only decision supporter in this arrangement, you can skip this question.

If there are more than two additional decision-making representatives, please provide their details in **Section G: Additional Information**

## Guidance on Section B: Assets (things they own)

Assets can be described as things that are owned.

Section B must detail all assets held by the relevant person inside and outside the State as at the date the decision-making representation order was made. All values in this section must be stated in Euro currency.

### 5. Property

This section must detail the type, address and current market value of properties owned fully or partially by the relevant person.

In the **type** field, please state if the property is a:

- primary family home
- private residence
- apartment
- investment property
- rental property
- land
- farm
- other

Please ensure that you include the Eircode in the **address** column.

In the **details** field please state if the property is fully or partially owned by the person, or the type of interest they have in it. Please also include any other relevant details.

The **percentage holding** field must provide the percentage owned by the relevant person. For example, if the property is owned jointly by two people, then the percentage holding would show 50%.

In the **value** field, please state the current value of the property. A recent valuation, within the last three months, must be used to estimate the property's value. This estimate can be obtained from the Local Property Tax valuation tool ([LPT \(revenue.ie\)](https://www.revenue.ie/en/lpt/)). A copy of the estimate obtained must be submitted with the initial report.

If the property is owned partially, then the value must be proportioned based on the percentage of ownership the relevant person has.

The total value of properties in section B.5.2 must match the total value disclosed in section F.34.

Section B.5.3 must include details of any charges on the properties owned or partially owned by the relevant person. A charging order secures a debt with a creditor against the property. This means if the property is sold or mortgaged before the debt is cleared, the charging order will be paid off from the proceeds.

In section B.5.4 you must indicate if you intend to purchase or sell any properties during the 12-month reporting period starting from the date the decision-making representation order was made. You must tick either “Yes” or “No”. If you tick “Yes” you must provide details of the purchase or sale in the box provided in section B.5.5.

Details must include at a minimum:

- address of the property
- intended timing of the purchase/sale
- valuation estimate of the property intended to purchase (if known)
- the reason for the sale or purchase
- any other details relevant to the purchase/sale

**Supporting documentation required:**

A copy of the estimate obtained from the Local Property Tax valuation tool via the [Land Property Tax](https://revenue.ie) website ([revenue.ie](https://revenue.ie)) must be submitted with the initial report.

For more complex portfolios, the DSS may request that a copy of a certificate of market value from an auctioneer or a valuer is provided. The DSS may also request that a copy of a folio detailing title and ownership of the properties from the Land Registry is submitted.

The folio can be obtained from the Property Registration Authority via [landdirect.ie](https://landdirect.ie) for a fee.

## 6. [Accounts with financial institutions](#)

This section must detail the monetary value (money) held in accounts with financial institutions including banks, building societies, credit unions, post offices or digital banks. This includes any accounts held jointly with the relevant person.

The **account type** field must state whether the account is a:

- Current account
- Deposit account
- Student current account
- Basic bank account
- E-money/digital banks (e.g. Revolut)
- Other

The **balance** field must be the balance of the account as of the date the decision-making representation order was made.

The total value of assets and accounts with financial institutions in B.6.2 must match the total value disclosed in section F.34.

**Supporting documentation required:**

For each account held, statements dated from the date the decision-making representation order was made up to date of submitting the initial report must be submitted with the initial report.

## 7. Cash

This section must detail the best estimate of physical cash held by the relevant person as at the date the decision-making representation order was made.

The total value of cash in B.7.1 must match the total value disclosed in section F.34.

## 8. Investments

This section is to must detail the value of any investments the relevant person has. If the relevant person owns investment properties, these must be documented within section 5.

The **type of** field must state whether the investment is in:

- stocks / shares
- government and corporate bonds
- tracker bonds
- cryptocurrency
- other

The **quantity / holding** field must state the size or amount of the relevant person's investment, for example, the number of shares owned.

The **value** field must state the actual value of that investment as at the date the decision-making representation order was made.

Any significant changes to the value of the investment between the date the decision-making representation order was made and the date the report is submitted can be included in **Section G: Additional Information**.

The total value of investments in section B.8.2 must match the total value disclosed in section F.34.

Within section B.8.3 you must provide details of any proposed changes to investments (e.g. sale or purchase of new investments) during the 12-month reporting period starting from the date the decision-making representation order was made.

Details must include at a minimum:

- the types of investments to be sold or purchased
- the quantity of investments to be sold or purchased
- the reason for the sale or purchase of new investments
- any other details relevant to the sale or purchase

### **Supporting documentation required:**

Investment statements showing the value as at the date the decision-making representation order was made must be submitted with the initial report.

## 9. Pension and superannuation schemes

This section is to detail the value of private pensions and superannuation schemes including lump sums. If the person is currently receiving pension payments, recorded in the income **section 18**. Please record any entitlement to a lump sum on a separate line and include a description in the **details** field.

Do not include the relevant person's entitlement to a state pension in this section.

The **type** field must state whether the pension is:

- a personal pension
- an occupational pension / superannuation scheme
- a public service pension
- other

The **details** field must state the pension provider and scheme type.

The total value of pension and superannuation schemes in B.9.2 must match the total value disclosed in section F.34.

**Supporting documentation required:**

The most recent annual pension and superannuation scheme statements must be submitted with the initial report. This statement must be dated within the last 12-months.

## 10. Other property and valuables

This section must detail the value of personal assets which are individually valued over €1,000. The **type** field must state the category of the asset, including:

- household contents
- furniture
- electronic
- art
- antiques
- jewellery
- other

The **details** field must provide a description of the individual asset e.g., '18ct gold engagement ring 1ct solitaire diamond'.

The **value** field must state a best estimate of the resale value of the asset, or insurance value of the asset where individually insured.

The total value of other property and valuables in B.10.2 must match the total value disclosed in section F.34.

Within section B.10.3 you must provide details of any proposed sale of personal properties or valuables during the 12-month reporting period starting from the date the decision-making representation order was made.

Details must include at a minimum:

- the details of the personal properties or valuables



- the reason for the sale
- any other details relevant to the sale

**Supporting documentation required:**

You do not have to provide a valuation. However, the DSS may request valuation certificates to be submitted on a case-by-case basis. If requested, the valuation dated within the last 12-months must be received from a certified appraiser.

## 11. Vehicles

This section must detail the total value of vehicles owned by the relevant person. The **type** field must state whether the vehicle is a:

- car
- motorbike
- caravan
- boats
- trailer
- motorhome
- other

The **details** field must state a description of the vehicle, including make, model and year of registration.

The **value** must state a best estimate of the current resale value of the vehicle.

The total value of vehicles in section B.11.2 must match the total value disclosed in section F.34.

Within section B.11.3 you must provide details of any proposed sale of vehicles during the 12-month reporting period starting from the date the decision-making representation order was made.

Details must include at a minimum:

- the details of the vehicles including registration
- the reason for the sale
- any other details relevant to the sale

**Supporting documentation required:**

A copy of the vehicle registration certificate must be submitted with the initial report.

## 12. Business assets and interests

This section must detail the total value of business assets and interests of the relevant person (including a farm). Business assets are items of value owned by a business that are currently valuable or could provide monetary benefit in the future.

The **type** field must state whether the business asset/interest is:

- cash
- farm vehicles
- business property
- office equipment
- intellectual property
- stocks / shares
- other investments
- directorships
- other

The **details** field must provide a description of the specific asset or interest.

The **percentage holding** field must provide the percentage owned or the percentage interest held by the relevant person. For example, if the relevant person has joint ownership of a business with one other person, then this field would show 50%.

The **value** field must be proportioned based on the percentage of ownership/interest the relevant person has.

The total value of business assets and interests in B.12.2 must match the total value disclosed in section F.34.

**Supporting documentation required:**

The financial statements of the business (including a farm) for the most recent tax year must be submitted with the initial report.

### 13. Other assets

This section must detail any other assets wholly or partially owned by the relevant person that are not already listed in the sections above. This may include, for example, assets held in trust, preliminary tax payments made to revenue commissioners, amounts held by third parties (e.g., solicitors) or debts/payments owed to the relevant person.

The total value of other assets in B.13.2 must match the total value disclosed in section F.34.

The DSS may request documentation to support the other assets listed.

## Section C: Liabilities (things they owe)

Liabilities can be described as things that are owed.

Section C must detail all liabilities owed by the relevant person inside and outside the State as at the date the decision-making representation order was made. All values in this section must be stated in Euro currency.

### 14. Mortgages and loans

This section must detail the total amount owing of any outstanding mortgages or loans the relevant person is partially or fully liable for.

The **type** field must state the category of loan:

- mortgage
- personal loan
- credit union loans
- nursing home loan (fair deal scheme)
- car finance
- hire purchase
- business loans
- other

The **details** field must provide a description of the specific loan, including the loan provider, term of the loan and total amount of the loan.

The **outstanding amount** field must detail the total amount remaining owing on the loan as at the date the decision-making representation order was made. Any arrears or penalties relating to the loan must be stated in section 15.

The total of mortgages and loans owing in C.14.2 must match the total outstanding amount disclosed in section F.35.

#### **Supporting documentation required:**

The most recent annual mortgage and loan statements must be submitted with the initial report. The statements must be dated within the last 12 months.

### 15. Other debts and arrears

This section must detail the total amount owing by the relevant person of other outstanding debts or arrears.

The **type** field must state the category of debt:

- mortgage arrears
- rental arrears
- other property arrears
- credit card debt
- store card debt

- bank overdraft
- utility bill arrears
- business debt arrears

The **details** field must provide a description of the specific arrears, including the loan/service provider, outstanding loan amount where applicable and date by which arrears must be paid and any penalties that may apply.

The **outstanding amount** field must detail the total amount of arrears remaining owing as at the date the decision-making representation order was made .

The total other debts and arrears owing in C.15.2 must match the total outstanding amount disclosed in section F.35.

**Supporting documentation required:**

Debt statements must be submitted with the initial report.

## 16. Tax and other debts owed to the State

This section must detail the total amount owing of any outstanding tax debts owed by the relevant person or other debts owed to the State.

The **type** field must state the category of tax/debt:

- property tax
- income tax
- capital acquisitions or capital gains tax
- tax on benefits
- repayment of allowances due to the state
- other

The **details** field must provide a description of the specific tax/debt, including the relevant state agency or public body the tax/debt is owed to and the frequency of payments (one off/annual/monthly etc.).

The **outstanding amount** field must detail the total amount remaining owing as at the date the decision-making representation order was made.

The total tax and other debt owed to the state in C.16.2 must match the total outstanding amount disclosed in section F.35.

**Supporting documentation required:**

Recent tax returns or statements dated within the last 12 months that detail the debt owed must be submitted with the initial report.

## 17. Other liabilities

This section must detail the total amount owing of any other liabilities not covered previously.

The **type** field must state the category of liability:

- maintenance payments
- debts owed outside the state
- court mandated debts e.g., fines, court ordered payment, costs

- other

The **details** field must provide a description of the specific liability, including the person/provider the relevant person is liable to and any other relevant details.

The **outstanding amount** field must detail the total amount remaining owing as at the date the decision-making representation order was made. The total of other liabilities in C.17.2 here must match the total outstanding amount disclosed in section F.35.

**Supporting documentation required:**

The DSS may request documentation to support the any liabilities listed.

## Section D: Projected income (money coming in)

Please provide details of the relevant person's projected income (money coming in). This must include all income expected to be received by the person for the 12 months from the date the decision-making representation order was made.

This section must detail all projected income from sources inside and outside the State. All values must be stated in Euro currency.

### 18. Projected income from all sources

This section is to include any projected income, payments and interests from all sources. The income for all sources must be documented net of tax. Tax on property income, business income etc may be estimated and included under section F.29 Tax and payments to the State.

The **type** field must state the income type/source:

- salary/wages
- private and state pensions
- benefits and allowances
- grants/tax credits/reliefs
- property income
- farming/business income
- investments and interest
- expected court awards and payments
- expected gifts and inheritances

Guidance on information to be included for each income type is set out below.

#### • Salary/wages (net)

The **details** field must provide a description of nature of the employment or work the salary/wages relates to, including the company, organisation or person from which the salary/wages are being paid. For people who are self-employed, please include salary details under the Farming and Business income section.

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the salary/wages are paid (e.g., weekly, fortnightly, monthly).

Where the value/amount and frequency are not regular or consistent, please provide a best estimate of the amount likely to be received on average monthly.

The **total** field must state the total value of the projected income from salary/wages net of any taxes owed or deductions for the 12-month period from the date the decision-making representation order was made.

The total value entered must match the value disclosed in section F.36.

**Supporting documentation required:**

A copy of the payslips from the past 3 months must be submitted with the initial report.

- [Private and occupational pensions](#)

The **details** field must state the pension provider and scheme type.

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the pension is paid (e.g., weekly, fortnightly, monthly).

The **total** field must state the total value of the projected income from private and occupational pensions for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

A copy of the most recent pension statement must be submitted with the initial report. The pension statement must be dated within the last 12-months.

- [State and social welfare pensions](#)

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the pension is paid (e.g., weekly, fortnightly, monthly).

The **total** field must state the total value of the projected income from state and social welfare pensions for the 12-month period from the date the decision-making representation order was made.

If relevant, please detail the total value of the projected income from state and social welfare pensions for the 12-month period from the date the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

A copy of the most recent pension statement must be submitted with the initial report.

- [Benefits and allowances](#)

The **details** field must state the benefit or allowance type:

- jobseeker's benefit
- jobseeker's allowance
- illness benefit
- disablement benefit
- maternity benefit
- carer's benefit
- child benefit
- fuel allowance
- other

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the benefit/allowance is paid (e.g., weekly, fortnightly, monthly).

The **total** field must state the total value of the projected income from benefits and allowances for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

The DSS may request supporting documentation to support these figures.

- [Grants, tax credits and reliefs](#)

The **details** field must state whether it is a grant, tax credit or relief and provide a description of the specific grant, tax credit or relief.

The **value/amount** field must state the amount (net) in Euro of the grant, tax credit or relief as it relates to a single payment.

The **frequency** field must state the expected frequency that the grant, tax credit or relief applies (e.g., weekly, fortnightly, monthly, annually).

The **total** field must state the total value of the grant, tax credit or relief for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

The DSS may request supporting documentation to support these figures.

- [Property income](#)

The **details** field must provide a description of the income type (e.g., rental income) and the property (i.e., address or Eircode) to which it relates. If more than one property is owned, for which the relevant person is receiving income, please list them individually.



The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the property income is received (e.g., weekly, fortnightly, monthly).

The **total** field must state the total value of the projected income from property income for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

A copy of the current rental/lease agreement that is in place must be submitted with the initial report.

- **Farming and business income**

The **details** field must provide a description of the income type e.g., salary or dividends. If income is received from multiple sources, please list them individually.

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the property income is received (e.g., weekly, fortnightly, monthly, annually).

The **total** field must state the total value of the projected income from farming and business income for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

Where a salary is received, a copy of the most recent payslips from the past 3 months must be submitted with the initial report.

- **Investments and interest**

The **details** field must provide a description of the income type expected from investments:

- interest payments
- dividends
- capital gains
- sale of stocks/shares

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the income from investments is received (e.g., once-off, quarterly, annually).

The **total** field must state the total value of the projected income from investment income for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

The DSS may request supporting documentation to support these figures.

- **Court payments**

The **details** field must provide a description of the payment type expected e.g., compensation, damages, personal injury award, settlements, legal costs. If multiple payments are expected, please list them individually.

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the payment is received (e.g., once-off, quarterly, annually).

The **total** field must state the total value of the projected income from court payments for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

The DSS may request supporting documentation to support these figures.

- **Gifts and inheritance**

The **details** field must provide a description of the nature of the gift or type of inheritance expected the source of the gift or inheritance. If multiple payments are expected, please list them individually.

The **value/amount** field must state the amount (net) in Euro the relevant person receives in one payment.

The **frequency** field must state the expected frequency that the payment is received (e.g., once-off, quarterly, annually).

The **total** field must state the total value of the projected income from gifts or inheritance for the 12-month period from the date the decision-making representation order was made. The inheritance figure must be included at gross, and the applicable taxes recorded under projected expenditure section E.29.

The total value here must match the value disclosed in section F.36.

**Supporting documentation required:**

The DSS may request supporting documentation to support these figures.

- Other

If relevant, please detail the value of the projected income sources other than those listed above for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.36.

19. Other details about projected income

In the boxes provided, please provide any other relevant details about the relevant person's projected income. Please include the type of income in the **type** field for reference.

This may include expected changes to the relevant person's income across the 12-month period, or any points of clarification of the income listed under D.18.

## Section E: Projected expenditure (money paid out)

Please provide details of the relevant person's projected expenditure (money paid out). This must include all expenditure expected to be paid by the person for the year from the date the decision-making representation order was made.

This section must detail all projected expenditure from sources inside and outside the State. All values must be stated in Euro currency.

### 20. Accommodation and property

The **type** field must state the category of expenditure relating to where the relevant person lives, or costs associated with property they own or have an interest in:

- mortgage payments
- rent
- residential care facility fees or contributions (e.g. care home fees)
- property service and management charges
- property maintenance costs

The **details** field must provide a description of what the costs cover and who they are paid to.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of the projected expenditure relating to accommodation and property for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to accommodation and property in E.20 must match the value disclosed in section F.37.

#### **Supporting documentation required:**

Recent mortgage statements, rental agreements, or care facility statements dated within the last 12-month period must be submitted along with the initial report.

### 21. Utilities and household bills

The **type** field is pre-filled with the category of expenditure on utilities and household bills:

- electricity
- gas
- telephone
- bin / waste charges

- heating / fuel
- television licence
- water charges
- internet / broadband
- TV / subscriptions
- other

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to the specific utility or household bill for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all utilities and household bills in E.21 must match the value disclosed in section F.37.

**Supporting documentation required:**

Utility and household bills must be retained as they may be requested by the DSS for review.

## 22. Other living and personal expenses

The **type** field must state the category of projected expenditure on other living and person expenses:

- food
- toiletries
- other small household items
- personal care
- social activities
- personal spending money
- travel/holidays
- transport
- savings
- pension contributions

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to the specified living or personal expense for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all living and personal expenses in E.22 must match the value disclosed in section F.37.

**Supporting documentation required:**

Documentation of other living and personal expenses may be requested by the DSS. Receipts for items individually costing over €1,000 must be retained.

23. **Insurance premiums**

The **type** field must state the category of insurance premium:

- household and contents insurance
- mortgage protection
- life insurance/assurance
- income protection
- medical insurance
- dental insurance
- motor insurance
- travel insurance

The **details** field must provide a description of the insurance provider and scheme/plan for which the payment relates.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to the insurance premiums for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all insurance premiums in E.23 must match the value disclosed in section F.37.

**Supporting documentation required:**

Copies of recent insurance statements or certificates must be submitted with the initial report. This documentation must be dated within the last 12-months.

24. **Paid care and support**

The **type** field must state the category of paid care or support e.g., home care, mobility services, cleaning and food delivery services. Fees for a residential care facility must be include under section E.20.

The **details** field must provide a description of the care or support provided and the service provider or person who it is provided by.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to paid care and support for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all paid care in E.24 must match the value disclosed in section F.37.

**Supporting documentation required:**

A recent invoice or up to date statement must be submitted with the initial report.

## 25. Medical and health expenses

The **type** field must state the category of medical and health expenses, not including costs for care or support service, personal care items or for a residential care facility. Where applicable, costs must include:

- GP visits and check-ups
- specialist consultations and services
- regular and one-off treatments
- therapies
- prescriptions and medications
- in-patient treatment
- routine investigations

It may not be possible to accurately project all medical and health expenses for the relevant person, but best estimates must be provided based on prior expenditure, taking into account any costs of planned medical procedures. The **details** field must provide a description of the medical or health expense including the service provider, where relevant.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to medical and health expenses for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all medical and health in E.25 must match the value disclosed in section F.37.

**Supporting documentation required:**

Medical and health related receipts must be retained as they may be requested by the DSS for review.

## 26. Support for dependents

The **type** field must state the category of support to be provided:

- provision of accommodation
- provision of a vehicle
- purchases on behalf of a dependent
- allowances

The **details** field must provide a description of the support to be provided, the arrangement or agreement in place if relevant and the dependent the support will be provided to, including the nature of the relationship. It must be noted if this is new or ongoing support.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **number of dependents** field must state the number of dependents that the support is to be provided for.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to support for dependents for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all support for dependents in E.26 must match the value disclosed in section F.37.

**Supporting documentation required:**

The DSS may request documentation to support expenses related to support for dependents.

## 27. Large items and one-off purchases

The **type** field must state the category of large item/purchase over €1,000:

- properties
- investments
- vehicles
- renovations
- household goods
- appliances
- furniture
- medical aids/equipment
- other

The **details** field must provide a description of the item/purchase, including details of the brand/make/model or supplier where relevant.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to each large item/purchase for the 12-month period from the date the decision-making representation order was made.



The total expenditure of all large items/purchases in E.27 must match the value disclosed in section F.37.

**Supporting documentation required:**

For large items/purchases, please provide documentation of a recent quote for the once-off cost.

Documentation of large items/purchases may be requested by the DSS, please ensure receipts are retained.

## 28. [Loan and card repayments and charges](#)

The **type** field must state the category of repayment, not including mortgage repayments. Repayments must include:

- loan repayment
- credit card repayment
- other card repayment
- associated charges
- other

The **details** field must provide a description of the repayment type, including the provider, service or person the repayment is being made to.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state a best estimate of the total cost of projected expenditure relating to each loan/card repayment and/or associated charges for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all loan/card repayments and charges in E.28 must match the value disclosed in section F.37.

**Supporting documentation required:**

Recent loan statements dated within the last 12-months must be submitted with the initial form report.

## 29. [Tax and payments to the State](#)

The **type** field must state the category of tax, repayment to Revenue or otherwise due to the State.

The **details** field must provide a description of the payment due including whether it is due to Revenue or another state body or agency. The total amount owing to the State must be detailed.

The **amount** field must state the amount (net) in Euro the relevant person pays in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state the total cost of projected expenditure relating to each type of tax or payment due to the state for the 12-month period from the date the decision-making representation order was made.

The total expenditure related to all tax and payments to the State in E.29 must match the value disclosed in section F.37.

Please ensure that any exemptions from tax have been considered in respect of payments due to the State.

**Supporting documentation required:**

The most recent tax return or statement of liability dated within the last 12-months that shows amounts payable to the relevant tax authority's must be submitted with the initial report.

### 30. Gifts and donations

As a DMR you may not make gifts unless the court has specifically provided for gifts in the decision-making representation order. If the decision-making representation order allows for gifts, then specific approval from the court is required for anything other than customary gifts and donations to charity that the relevant person might reasonably be expected to make. The value of the gift must also be reasonable having regard to all the circumstances and in particular the extent of the relevant person's assets and any financial obligations.

The **type** field must state whether the projected expenditure is a customary gift or charitable donation.

The **details** field must provide a description of the customary occasion and intended recipient of the gift. This may include:

- birthday gifts
- Christmas gifts
- anniversary gifts
- wedding gifts

For charitable donations, the field must state the name of the charity and their registration number.

The **amount** field must state the amount (net) in Euro the relevant person spends on the gift or donation in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, annually).

The **total** field must state the total estimated cost of projected expenditure relating to each gift or donation for the 12-month period from the date the decision-making representation order was made.

Gifts and donations must be reasonable in nature, in line with the relevant person's financial circumstances and a type that the relevant person would have made themselves when they had the capacity to make the decision. The total expenditure related to gifts and donations in E.30 must match the value disclosed in section F.37.

**Supporting documentation required:**

Documentation to support gifts or donations with a total amount greater than €1,000 must be submitted with the initial report form.

31. **Remuneration and expenses**

This question requires you to include details of:

1. Any remuneration you are entitled to for your role as a decision-making representative. You must provide details of proposed remuneration amount, the frequency and the amount of work in your estimation that is required to perform your functions during the period.
2. Any known or likely expenses you will incur in your role during the period.

The **details** field must provide a description of the function being performed and why it is required. For remuneration and expenses paid to a decision-making representative within this field, you must provide details of the amount of work that in your estimation will be required to perform your functions during the period.

The **amount** field must state the amount (net) in Euro projected to be spent on remuneration and expenses in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, quarterly or annually).

The **total** field must state the total estimate cost of projected expenditure relating to remuneration and expenses for the 12-month period from the date the decision-making representation order was made.

For a decision-making representative, the value of remuneration across the 12-month period must not exceed the maximum allowable values as outlined in with the Assisted Decision-Making (Capacity) Act 2015 (Payment of Certain Expenses and Remuneration to Decision-Making Representatives) Regulations 2023.

For fees, expenses and remuneration paid to you by the DSS, further details of this expenditure must be outlined in a Remuneration Form for Panel DMRs paid by the DSS which is required to be submitted with the initial report to the DSS. Further guidance on fees, expenses and remuneration can be found in the DSS Fees, Expenses and Remuneration Policy.

The total fees, expenses and remuneration in section E.31 must match the value in section F.37 and, where applicable, the value shown on the Remuneration Form for Panel DMRs paid by the DSS.

### 32. Other Costs

If relevant, please detail the value of the projected expenditure other than those listed above for the 12-month period from the date the decision-making representation order was made.

The **details** field must provide a description of the costs and why it is required.

The **amount** field must state the amount (net) in Euro projected to be spent in one payment.

The **frequency** field must state the expected frequency that the payment is made (e.g., once-off, weekly, fortnightly, monthly, quarterly or annually).

The **total** field must state the total estimated cost of projected expenditure relating to each cost for the 12-month period from the date the decision-making representation order was made.

The total value here must match the value disclosed in section F.37.

### 33. Concerns, issues or shortfall

This section must detail any concerns you may have in relation to decisions about the relevant person's property and affairs. This includes but is not limited to potential shortfalls, likely court proceedings, risks or conflicts arising.

In the **type/section reference** field, please indicate as appropriate the asset, liability, income or expenditure the issue or concern relates to, using the reference number in the initial report e.g., *E.20 mortgage repayments*.

The **details** must provide a description of the potential concern or issue, when it is likely to arise, and any plans to address it. If you do not have enough space, further information can be provided in the next section.

The **amount** field must be completed when the concern or issue relates to a specific payment or amount owing e.g., an expected shortfall or a potential significant inheritance or lump sum that may be made to the relevant person.

## Guidance on Section F: Summary schedule of assets and liabilities, projected income and expenditure

In section B of the initial report, you must provide a summary of the relevant person's assets (things they own) and liabilities (things they owe) in tables 34 and 35, including total value in Euro. This summary must match the information provided in **section B** and **section C** of the form.

In this section, you must also provide a summary of the relevant person's projected income from all sources, and their projected costs and expenses for the 12-month reporting period in tables 36 and 37 below. This summary must match the information provided in **section D** and **section E** of this form.

It is important that you complete each section that is relevant and include as much detail as possible to identify the assets and liabilities. Further documentation may be requested upon review of the form by the Decision Support Service.

### 34. Summary Assets

This section is a summary of the relevant person's assets detailed in section B. You must ensure the total values in this table match the total values in section B, lines 5-13.

### 35. Summary Liabilities

This section is a summary of the relevant person's liabilities detailed in section D. When completing the form, you must ensure the total values in this table match the total values in the section C, lines 14-17.

### 36. Summary projected income

This section is a summary of the relevant person's projected income outlined in section D. You must ensure the total values in this table match the total values in the section E, lines 18-19.

### 37. Summary projected expenditure

This section is a summary of the relevant person's projected expenditure detailed in section E. You must ensure the total values in this table match the total values in the section E, lines 20-32.

## Section G: Additional Information & Section H: Declarations

This section provides extra space for detailing any additional information relating to any of the details provided in this form. If applicable, please use the box provided. Please ensure to provide the section reference so we know which section it relates to.

Please also include any relevant information relating to the person's assets and liabilities not previously covered in the above sections.

### 38. [Additional comments](#)

Here you can provide any additional comments that have not been covered elsewhere in the form.

### **Declarations**

Please confirm that, to the best of your knowledge and belief, the information included in the form is a full and accurate account of the relevant person's assets and liabilities as at the date the decision-making representation order was made.

Where there is more than one decision supporter, each one must sign and date the form separately.