

Company registration number: 484504

**Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2024

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

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**Dyspraxia Association of Ireland
Company limited by guarantee**

Directors and other information

Directors	Aoife Crowley (Retired 18 September 2024) Ann Marie Galvin (Retired 31 December 2024) Kery-Lee Hamman (Appointed 01 August 2024) Jurgita Goberiene (Appointed 18 June 2024) Eoin Haugh (Appointed 3 December 2024) Sheelagh Carroll James Tone Rion O'Farrell Walsh Gareth Williams Miriam McDonald Kevin O'Keeffe
Secretary	Eoin Haugh
Company number	484504
Registered office	Carmichael House North Brunswick Street Dublin 7
Auditor	Kildare Audit & Accountancy Services Lower Eyre Street Newbridge Co. Kildare
Bankers	Bank of Ireland Lexilip Centre Leixlip Co. Kildare
Solicitors	Partners at Law 8 Adelaide Street Dun Laoghaire Co. Dublin

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2024.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Aoife Crowley (Retired 18 September 2024)
Ann Marie Galvin (Retired 31 December 2024)
Kery-Lee Hamman (Appointed 1 August 2024)
Jurgita Goberiene (Appointed 18 June 2024)
Eoin Haugh (Appointed 3 December 2024)
Sheelagh Carroll
James Tone
Rion O'Farrell Walsh
Gareth Williams
Miriam McDonald
Kevin O'Keeffe

Compliance with Charities SORP (FRS102)

As part of the Board's commitment to adopting best practice in our financial reporting, the Board has approved the financial statements be prepared and presented in compliance with the Charities Statement of Recommended Practice Financial Reporting Standard 102 (CHARITIES SORP (FRS102)).

The recommendations of the SORP are intended to achieve the following objectives:

- Improve the quality of financial reporting by charities;
- Enhance the relevance, comparability and understandability of the information presented in charities accounts;
- Provide clarification, explanation and interpretation of accounting standards and their application to charities and to sector specific transactions.

Dyspraxia Association of Ireland
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Directors report (continued)

Principal activities

The company is a registered charity in the Republic of Ireland. The mission of the company is to ensure that the Dyspraxia/DCD community have the information, skills and support to effectively fulfil their potential and to equip professionals and the wider society with information about dyspraxia/DCD in order to promote understanding and accessibility at a national level.

The organisation works to:

- Raise awareness of Dyspraxia/DCD in Ireland and create a better understanding of the difficulties people with Dyspraxia/DCD and their families face.
- Ensure adequate resources are available to support the needs of people with Dyspraxia/DCD. This included occupational therapy, speech therapy, physiotherapy, psychological support and education.
- Provide an information and sharing and support network for people with Dyspraxia/DCD and their families
- Improve diagnostic services
- Organise meetings for people with Dyspraxia/DCD and their families
- Provide a link to professionals, for people with Dyspraxia/DCD and their families.

Our key strategic goals, which underpin all our activities , are:

- Reconfigure our services offering to ensure broader and more consistent coverage of supports to people with Dyspraxia/DCD at a national level while ending coordination of local activity and sport groups.
- Put in place a funding strategy that aims to diversify and increase our income streams, in order to develop new resources for our members and people living with Dyspraxia/DCD.
- Develop and implement a communication plan to guide efforts to raise greater awareness about Dyspraxia/DCD and the work of Dyspraxia/DCD Ireland.
- Develop a range of educational programmes that will support and inform best practice learning for a range of audiences.
- Promote Dyspraxia/DCD Ireland as an excellent place to work and an employer of choice.

Development and performance

The company's income for the year increased due to a grant approved from the HSE for 2024 for €150,000. The funds were received in March 2025.

Dividends

As a company limited by guarantee, no dividends are payable to the members.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Carmichael Centre, North Brunswick Street, Dublin 7.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Dyspraxia Association of Ireland
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Directors report (continued)

This report was approved by the board of directors on 15/7/2025 and signed on behalf of the board by:



Eoin Haugh
Director



Sheelagh Carroll
Director

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies 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 company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

**Independent auditor's report to the members of
Dyspraxia Association of Ireland**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dyspraxia Association of Ireland (the 'company') for the financial year ended 31 December 2024 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its profit 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; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

In connection with our audit of the financial statements, 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 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.

**Independent auditor's report to the members of
Dyspraxia Association of Ireland (continued)**

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

**Independent auditor's report to the members of
Dyspraxia Association of Ireland (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company'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 company 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.

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

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


Claire Kelly (Senior Statutory Auditor)

For and on behalf of
Kildare Audit & Accountancy Services
Chartered Accountants and Statutory Auditor
Lower Eyre Street
Newbridge
Co. Kildare

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 December 2024

	Note	2024 €	2023 €
Income	5	359,041	222,844
Cost of sales		(48,577)	(39,394)
Gross surplus		<u>310,464</u>	<u>183,450</u>
Administrative expenses		(185,499)	(176,522)
Operating surplus/(deficit)	6	<u>124,965</u>	<u>6,928</u>
Surplus/(deficit) before taxation		<u>124,965</u>	<u>6,928</u>
Tax on surplus/(deficit)		-	-
Surplus/(deficit) for the financial year		<u><u>124,965</u></u>	<u><u>6,928</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 13 to 21 form part of these financial statements.

Dyspraxia Association of Ireland
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Statement of income and retained earnings
Financial year ended 31 December 2024

	2024	2023
	€	€
Surplus/(deficit) for the financial year	124,965	6,928
Retained earnings at the start of the financial year	<u>200,411</u>	<u>193,483</u>
Retained earnings at the end of the financial year	<u><u>325,376</u></u>	<u><u>200,411</u></u>

Dyspraxia Association of Ireland
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Balance sheet
As at 31 December 2024

	Note	2024 €	€	2023 €	€
Fixed assets					
Tangible assets	9	7,654		7,976	
			7,654		7,976
Current assets					
Stocks	10	1,630		1,800	
Debtors	11	153,219		2,745	
Cash at bank and in hand		179,621		226,244	
		334,470		230,789	
Creditors: amounts falling due within one year	12	(16,748)		(38,354)	
Net current assets			317,722		192,435
Total assets less current liabilities			325,376		200,411
Net assets			325,376		200,411
Reserves					
Restricted funds	14	150,000			-
Unrestricted funds	14	175,376		200,411	
Members funds			325,376		200,411

These financial statements were approved by the board of directors on 15/7/2025 and signed on behalf of the board by:



Eoin Haugh
Director



Sheelagh Carroll
Director

The notes on pages 13 to 21 form part of these financial statements.

Dyspraxia Association of Ireland
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Statement of cash flows
Financial year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
Operating profit/(deficit) for the financial year	124,965	6,928
<i>Adjustments for:</i>		
Depreciation of tangible assets	1,350	1,403
Accrued expenses/(income)	(146,080)	7,454
<i>Changes in:</i>		
Stocks	170	(1,800)
Trade and other debtors	(474)	(195)
Trade and other creditors	(25,526)	14,502
Cash generated from operations	<u>(45,595)</u>	<u>28,292</u>
Net cash from operating activities	<u>(45,595)</u>	<u>28,292</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,028)	(775)
Net cash used in investing activities	<u>(1,028)</u>	<u>(775)</u>
Net increase/(decrease) in cash and cash equivalents	(46,623)	27,517
Cash and cash equivalents at beginning of financial year	226,244	198,727
Cash and cash equivalents at end of financial year	<u>179,621</u>	<u>226,244</u>

Dyspraxia Association of Ireland
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Notes to the financial statements
Financial year ended 31 December 2024

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Carmichael House, North Brunswick Street, Dublin 7.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' and FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The charity has applied the Charities SORP for the fourth year, 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 financial statements. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income is recognised on a received basis except for membership income which is apportioned to the period membership relates and grant income where the nature of the grant relates to a specific project is apportioned to the period which the projects are carried out.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Dyspraxia Association of Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

Depreciation

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

Fittings fixtures and equipment - 15% reducing balance

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

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Dyspraxia Association of Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Taxation

The company has availed of the tax exemption for charities under Section 207 and 208 TCA 1997.

4. Limited by guarantee

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 of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

Dyspraxia Association of Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

5. Income

Income arises from:

	Unrestricted Funds 2024	Restricted Funds 2024	2024 €	2023 €
HSE Core Funding	-	50,004	50,004	51,754
Other Grants	2,083	171,827	173,910	42,941
Donations	35,925	-	35,925	27,578
Membership	14,496	-	14,496	11,964
Fundraising Events	-	-	-	4,470
Books Sales	1,270	-	1,270	2,068
Christmas Cards/Badges	346	-	346	197
Training Income	2,895	-	2,895	1,010
Grants	-	-	-	-
Webinars Income	-	-	-	120
Workshops	25,072	-	25,072	25,680
Cairde	-	-	-	540
Summit	-	-	-	7,146
Talks	840	-	840	1,252
Events	11,888	-	11,888	4,672
Marathons & Walks	17,535	-	17,535	-
Assessments - Income	23,385	-	23,385	40,722
Counselling - Income	475	-	475	730
Other Income	1,000	-	1,000	-
	<u>137,210</u>	<u>221,831</u>	<u>359,041</u>	<u>222,844</u>

The whole of the turnover is attributable to the principal activities of the company which are wholly undertaken in Ireland.

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Detailed income and expenditure account (continued)
Financial year ended 31 December 2024

5. Income (Cont'd) - Analysis of Restricted Grants & other income

Name of Grant Agency	Sponsoring government department	Total Grant Award	Term of Grant	Received during the period	Grants deferred @ 31 Dec 2024	Amt of Grant taken to income in the period	Name Grant Programme/ purpose of grant	Capital grant if relevant	Is the grant restricted to a project or for the delivery of service
HSE	Department of Health	50,000	2024	50,004	-	50,004	Grant Aid Agreement	N/A	Restricted - only for use for stated purpose of programme
HSE	Access & Integration, Disability Services	150,000	2024			150,000	Grant Aid Agreement	N/A	Restricted - only for use for stated purpose of programme
Hospital Saturday Fund	N/A	5,000	2023	-	-	2,083	POTTS Project	N/A	Delivery of service
Community Foundation Ireland	N/A	10,000	2023	-	-	3,333	Adult Assessment Services	N/A	Restricted - only for use for stated purpose of programme
Community Foundation Ireland	N/A	14,000	2023	-	-	7,000	23 Toy Show Community IW Grant Agreement	N/A	Restricted - only for use for stated purpose of programme
National Lottery	N/A	3,500	2023	-	-	1,458	Parent Education Programme	N/A	Restricted - only for use for stated purpose of programme
National Lottery	N/A	3,783	2023	-	-	1,576	Parent Education Programme	N/A	Restricted - only for use for stated purpose of programme
National Lottery	N/A	1,433	2023	-	-	717	Parent Education Programme	N/A	Restricted - only for use for stated purpose of programme
National Lottery	N/A	4,890	2023	-	-	3,260	Parent Education Programme	N/A	Restricted - only for use for stated purpose of programme
National Lottery	N/A	4,890	2023	-	-	4,483	Parent Education Programme	N/A	Restricted - only for use for stated purpose of programme

Dyspraxia Association of Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

6. Operating surplus/(deficit)

Operating surplus/(deficit) is stated after charging/(crediting):

	2024	2023
	€	€
Depreciation of tangible assets	1,350	1,403
Fees payable for the audit of the financial statements	2,972	1,973
	<u> </u>	<u> </u>

7. Staff costs

The aggregate payroll costs incurred during the financial year were:

	2024	2023
	€	€
Wages and salaries	119,909	115,353
Social insurance costs	12,976	12,433
	<u> </u>	<u> </u>
	<u>132,885</u>	<u>127,786</u>

No employees received employee benefits in excess of €60,000 which would require disclosure. No members of the management committee received any remuneration during the year

Dyspraxia Association of Ireland
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

8. Appropriations of profit and loss account	2024	2023
	€	€
At the start of the financial year	200,411	193,483
Surplus/(deficit) for the financial year	124,965	6,928
At the end of the financial year	<u>325,376</u>	<u>200,411</u>
9. Tangible assets	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2024	27,086	27,086
Additions	1,028	1,028
At 31 December 2024	<u>28,114</u>	<u>28,114</u>
Depreciation		
At 1 January 2024	19,110	19,110
Charge for the financial year	1,350	1,350
At 31 December 2024	<u>20,460</u>	<u>20,460</u>
Carrying amount		
At 31 December 2024	<u>7,654</u>	<u>7,654</u>
At 31 December 2023	<u>7,976</u>	<u>7,976</u>
10. Stocks	2024	2023
	€	€
Finished goods and goods for resale	1,630	1,800
11. Debtors	2024	2023
	€	€
Prepayments	3,219	2,745
Accrued income	150,000	-
	<u>153,219</u>	<u>2,745</u>

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

12. Creditors: amounts falling due within one year

	2024	2023
	€	€
Other creditors	(96)	1,645
Tax and social insurance:		
PAYE and social welfare	9,337	9,212
Accruals	7,507	3,587
Deferred income	-	23,910
	16,748	38,354

13. Government & other grants

	2024	2023
	€	€
At the start of the financial year	23,910	11,466
Grants received or receivable	200,004	107,139
Released to profit or loss	(223,914)	(94,695)
At the end of the financial year	-	23,910

14. Reserves

Reserves represents the retained surplus since formation.

15. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	€	€	€
Cash and cash equivalents	226,244	(46,623)	179,621

16. Events after the end of the reporting period

None noted.

17. Charity Status

The company is registered with the Charities Regulator, registered charity number 20041571, CHY number CHY13394.

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

18. Approval of financial statements

The board of directors approved these financial statements for issue on 15/7/25.

**Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)**

The following pages do not form part of the statutory accounts.

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Detailed income and expenditure account
Financial year ended 31 December 2024

	2024	2023
	€	€
Income		
HSE Core Funding	50,004	51,754
Other Grants	173,910	42,941
Donations	35,925	27,578
Membership	14,496	11,964
Fundraising Events	-	4,470
Books Sales	1,270	2,068
Chritsmas Cards/Badges	346	197
Training Income	2,895	1,010
Webinars Income	-	120
Workshops	25,072	25,680
Cairde	-	540
Summit	-	7,146
Talks	840	1,252
Events	11,888	4,672
Marathons & Walks	17,535	-
Assessments - Income	23,385	40,722
Counselling - Income	475	730
Other income	1,000	-
	<u>359,041</u>	<u>222,844</u>
Cost of sales		
Opening stock	(1,800)	-
Fundraising events	(40)	(4,175)
Purchases	(1,309)	-
Cairde	-	(560)
Summit	-	(1,002)
Attending Events/Conferences	(6,486)	(20,948)
Talks	(260)	(100)
Volunteers Costs	(402)	(830)
Christmas Cards/Badges	-	(950)
Physical Literacy	(1,335)	(2,024)
Research Costs	(9,799)	(2,240)
Assessments - Costs	(130)	(285)
Counselling costs	(290)	(1,460)
Closing stock	1,630	1,800
	<u>(20,221)</u>	<u>(32,774)</u>
Workshops	(23,106)	(5,450)
Other Event Costs	(5,250)	(1,170)
	<u>(48,577)</u>	<u>(39,394)</u>
Gross profit	<u>310,464</u>	<u>183,450</u>

Dyspraxia Association of Ireland
(A Company Limited by Guarantee and not having Share Capital)

Detailed income and expenditure account (continued)
Financial year ended 31 December 2024

	2024	2023
	€	€
Gross profit percentage	86.5%	82.3%
Overheads		
Administrative expenses		
Wages and salaries	(120,489)	(115,353)
Social welfare refund	580	-
Employer's PRSI contributions	(12,976)	(12,433)
Training	(360)	(4,758)
Travel & Meetings	(1,360)	(2,263)
Rent/Light Facilities	-	(208)
Insurance	(3,589)	(3,494)
Printing, postage & stationery	(2,452)	(2,699)
Advertising/PR	(18,471)	(367)
Website	(4,273)	(5,398)
Telephone	(1,415)	(2,429)
ICT Support	(4,022)	(4,630)
Hire of equipment	-	(113)
Office Supplies	(25)	(311)
Legal and professional	(80)	(380)
Consultancy fees	(3,847)	(8,235)
Accountancy fees	(5,197)	(6,613)
Auditors remuneration	(2,972)	(1,973)
Bank charges	(240)	(234)
Payment charges	(1,589)	(1,565)
General expenses	(128)	(77)
Governance & Annual Report	-	(20)
Subscriptions	(1,124)	(1,392)
Board Meetings	(120)	(174)
Depreciation of tangible assets	(1,350)	(1,403)
	<u>(185,499)</u>	<u>(176,522)</u>
Operating profit	124,965	6,928
Operating profit percentage	34.8%	3.1%
Profit before taxation	<u>124,965</u>	<u>6,928</u>