

Company Number: 484504

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2016

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/a Dyspraxia/DCD Ireland

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Dyspraxia Association of Ireland Company Limited by Guarantee

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DIRECTORS AND OTHER INFORMATION

Directors	Clodna McAleer Maggie Dunn Christopher Bull (Resigned 10 May 2016) Ciara Garvan Catherine Gubbins Catherine Whelan Jenny Finnan (Appointed 4 April 2016) Dorothy Armstrong (Appointed 7 November 2016)
Company Secretary	Clodna McAleer
Company Number	484504
Charity Number	20041571
Registered Office and Business Address	Carmichael Centre for Voluntary Groups North Brunswick Street Dublin 7
Auditors	Thomas P. Fox & Co. Chartered Accountants and Registered Auditors Leixlip Centre Leixlip Co. Kildare
Bankers	Bank Of Ireland Leixlip Centre Leixlip Co. Kildare
Solicitors	Partners at Law 8 Adelaide Street Dun Laoghaire Co. Dublin

Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

Principal Activity and Review of the Business

The company is a registered charity in the Republic of Ireland and Northern Ireland. The mission of the company is to be the Irish Centre of Excellence, welcoming and positive, providing expert knowledge, offering support and promoting awareness of Dyspraxia/ DCD to all aspects of Irish society.

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

The directors have no foreseeable plans to change significantly the activities and operations of the company in future years.

Principal Risks and Uncertainties

In common with all organisations set up on a non-profit/charitable basis, the company has uncertain income streams coupled with the increasing wages/supplies costs that face all companies in Ireland. The directors are satisfied that the risks facing the organisation have been identified and are managed by the Board of Directors on an ongoing basis. There is a potential knock-on risk that lack of available resources would render the Association from being able to meet its main aims as set out above. The company's policy is to ensure sufficient resources are available either from cash balances, cash flows or cash liquid investments to ensure that all obligations can be met as they fall due.

The company's income is exposed to fluctuations and changes in general economic conditions in Ireland. The company has considered the risks prevalent and are in a position to change the emphasis of their income in response to changes in economic conditions.

Financial Results

The surplus for the year after providing for depreciation amounted to €145,983 (2015 - €18,496).

At the end of the year, the company has assets of €240,366 (2015 - €91,629) and liabilities of €8,841 (2015 - €6,087). The net assets of the company have increased by €145,983.

The association has a number of sources of income being membership fees, grant income, income from workshops and bequests.

Directors and Secretary

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

Clodna McAleer
Maggie Dunn
Christopher Bull (Resigned 10 May 2016)
Ciara Garvan
Catherine Gubbins
Catherine Whelan
Jenny Finnan (Appointed 4 April 2016)
Dorothy Armstrong (Appointed 7 November 2016)

The secretary who served throughout the year was Clodna McAleer.

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

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the company.

Post Statement of Financial Position Events

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

Political Contributions

The company did not make any political donations in the current year.

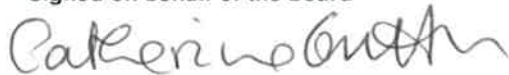
Dyspraxia Association of Ireland Company Limited by Guarantee
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DIRECTORS' REPORT
for the year ended 31 December 2016

Accounting Records

To ensure that proper books and accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The books of account are maintained at the company's office at Carmichael Centre for Voluntary Groups, North Brunswick Street, Dublin 7.

Signed on behalf of the board



Catherine Gubbins
Director

Date: 21 November 2017



Ciara Garvan
Director

Date: 21 November 2017

Dyspraxia Association of Ireland Company Limited by Guarantee

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T/a Dyspraxia/DCD Ireland

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2016

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 and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

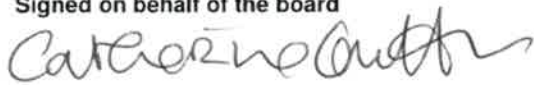
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those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

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Catherine Gubbins
Director

Date: 21 November 2017



Ciara Garvan
Director

Date: 21 November, 2017

INDEPENDENT AUDITOR'S REPORT

to the Members of Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Dyspraxia Association of Ireland Company Limited by Guarantee for the year ended 31 December 2016 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is 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 and promulgated by Chartered Accountants Ireland.

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

Respective responsibilities of directors and auditors

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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors, including 'APB Ethical Standard - Provisions Available for Small Entities (Revised)', in the circumstances set out in Note 4 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.


Anthony Kelly
for and on behalf of
THOMAS P. FOX & CO.

Chartered Accountants and Registered Auditors
Leixlip Centre
Leixlip
Co. Kildare

Date: 21/11/2017

Dyspraxia Association of Ireland Company Limited by Guarantee
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T/a Dyspraxia/DCD Ireland

INCOME STATEMENT
 for the year ended 31 December 2016

	Notes	2016 €	2015 €
Income	5	251,379	128,520
Expenditure		(105,396)	(110,024)
Surplus for the year		145,983	18,496
Total Comprehensive Income		145,983	18,496

Approved by the board on 21/11/2017 and signed on its behalf by:



Catherine Gubbins
 Director



Ciara Garvan
 Director

Dyspraxia Association of Ireland Company Limited by Guarantee
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 T/a Dyspraxia DCD/Ireland

STATEMENT OF FINANCIAL POSITION

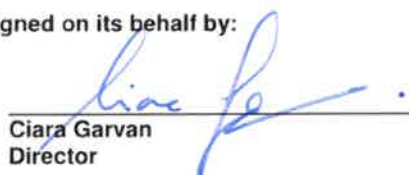
as at 31 December 2016

	Notes	2016 €	2015 €
Non-Current Assets			
Property, plant and equipment	8	5,258	6,185
Current Assets			
Debtors	9	1,264	1,571
Cash and cash equivalents		233,844	83,873
		235,108	85,444
Creditors: Amounts falling due within one year	10	(8,841)	(6,087)
Net Current Assets		226,267	79,357
Total Assets less Current Liabilities		231,525	85,542
Reserves			
Income statement		231,525	85,542
Members' Funds		231,525	85,542

Approved by the board on 21/11/2017 and signed on its behalf by:



Catherine Gubbins
Director



Ciara Garvan
Director

Dyspraxia Association of Ireland Company Limited by Guarantee
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T/a Dyspraxia/DCD Ireland

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2016

	Retained surplus	Total
	€	€
At 1 January 2015	67,046	67,046
Surplus for the year	18,496	18,496
At 31 December 2015	85,542	85,542
Surplus for the year	145,983	145,983
At 31 December 2016	231,525	231,525

Dyspraxia Association of Ireland Company Limited by Guarantee
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STATEMENT OF CASH FLOWS

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Surplus for the year		145,983	18,496
Adjustments for:			
Depreciation		927	1,091
		<u>146,910</u>	<u>19,587</u>
Movements in working capital:			
Movement in debtors		307	(47)
Movement in creditors		2,754	(896)
		<u>149,971</u>	<u>18,644</u>
Cash generated from operations		149,971	18,644
Net increase in cash and cash equivalents		149,971	18,644
Cash and cash equivalents at beginning of financial year		83,873	65,229
Cash and cash equivalents at end of financial year	13	<u>233,844</u>	<u>83,873</u>

Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

T/a Dyspraxia/DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

1. GENERAL INFORMATION

Dyspraxia Association of Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in Republic of Ireland. Carmichael Centre for Voluntary Groups, North Brunswick Street, Dublin 7, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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 and promulgated by Chartered Accountants Ireland.

Income

Income is recognised on a received basis except for subscription and grant income which is recognised on a receivable basis.

Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Reducing Balance
----------------------------------	------------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Dyspraxia Association of Ireland Company Limited by Guarantee
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T/a Dyspraxia/DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In accordance with FRS102, the company is required to disclose any significant accounting judgements and key sources of estimation uncertainty. The Directors are of the view that there are no such accounting judgements or key sources of estimation uncertainty to disclose.

4. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other companies of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. INCOME

The income for the year has been derived from:-

	2016 €	2015 €
Membership Subscriptions	6,540	9,240
Workshop Income	17,871	18,949
Gifts and Donations	14,578	18,804
Fund Raising Events	11,545	22,255
Grants Received	58,744	56,700
Book Sales	-	2,130
Other Income	782	442
Bequest and Legacies	141,319	-
	<u>251,379</u>	<u>128,520</u>

The whole of the company's income is attributable to its market in Ireland and is derived from the principal activity of grant income and fundraising associated with the provision of a support network and to advocate on behalf of people with Dyspraxia and the families and carers of people with Dyspraxia.

6. OPERATING SURPLUS	2016 €	2015 €
Operating surplus is stated after charging:		
Depreciation of property, plant and equipment	927	1,091
Auditor's remuneration		
- audit of individual company accounts	984	984
	<u>984</u>	<u>984</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2016 Number	2015 Number
Administration	<u>1</u>	<u>1</u>
The staff costs comprise:		
	2016 €	2015 €
Wages and salaries	46,746	45,165
Social welfare costs	4,989	4,853
	<u>51,735</u>	<u>50,018</u>

Under the company's constitution, the Directors are prohibited from being remunerated by the company. Consequently, there is no directors remuneration in the year.

Dyspraxia Association of Ireland Company Limited by Guarantee
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T/a Dyspraxia/DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

8. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2016	14,670	14,670
Depreciation		
At 1 January 2016	8,485	8,485
Charge for the year	927	927
At 31 December 2016	9,412	9,412
Net book value		
At 31 December 2016	<u>5,258</u>	<u>5,258</u>
At 31 December 2015	<u>6,185</u>	<u>6,185</u>

9. DEBTORS

	2016	2015
	€	€
Prepayments	<u>1,264</u>	<u>1,571</u>

10. CREDITORS

Amounts falling due within one year

	2016	2015
	€	€
Taxation and social welfare (Note 11)	5,058	5,103
Accruals	<u>3,783</u>	<u>984</u>
	<u>8,841</u>	<u>6,087</u>

11. TAXATION AND SOCIAL WELFARE

	2016	2015
	€	€
Creditors:		
PAYE	3,341	3,438
PRSI	<u>1,717</u>	<u>1,665</u>
	<u>5,058</u>	<u>5,103</u>

12. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and 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.

13. CASH AND CASH EQUIVALENTS

	2016	2015
	€	€
Cash and bank balances	<u>233,844</u>	<u>83,873</u>

Dyspraxia Association of Ireland Company Limited by Guarantee
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T/a Dyspraxia/DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

14. REGISTRATION

The company is registered with the Charities Regulator. Its registered charity number is 20041571. Its CHY (Revenue) number is CHY13394.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

21 November 2017

DYSPRAXIA ASSOCIATION OF IRELAND COMPANY LIMITED BY GUARANTEE
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/a Dyspraxia/DCD Ireland

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2016

	2016 €	2015 €
Income		
Subscriptions	6,540	9,240
Workshop Income	17,871	18,949
Gifts and Donations	14,578	18,804
Fund Raising Events	11,545	22,255
Grants Received	58,744	56,700
Book Sales	-	2,130
Other Income	782	442
Bequest and Legacies	141,319	-
	<u>251,379</u>	<u>128,520</u>
Expenditure		
Wages and salaries	46,746	45,165
Social welfare costs	4,989	4,853
Staff training	50	1,483
Use of premises	2,211	105
Rent payable	3,005	2,576
Insurance	731	782
Computer bureau costs	4,977	2,342
Printing, postage and stationery	2,822	5,793
Advertising and promotion	6,587	1,086
Telephone	2,166	1,780
Motor expenses	552	2,215
Legal and professional	(545)	-
Accountancy	666	-
Bank charges	1,379	396
General expenses	1,129	383
Company secretarial costs	375	672
Conference costs	144	4,497
Workshop costs	16,530	22,099
Activity costs	1,964	444
Fundraising costs	2,103	5,024
Library books	1,050	2,969
Christmas cards	1,882	1,710
Subscriptions	1,972	1,575
Auditor's remuneration	984	984
Depreciation	927	1,091
	<u>105,396</u>	<u>110,024</u>
Net surplus	<u>145,983</u>	<u>18,496</u>