

Company Number: 484504

**Dyspraxia Association of Ireland Company Limited by Guarantee**

**Annual Report and Financial Statements**

**for the financial year ended 31 December 2019**

**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

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

T/A Dyspraxia / DCD Ireland

## DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Clodna McAleer (Resigned 31 January 2019) Maggie Dunn (Resigned 15 May 2020) Catherine Gubbins (Resigned 17 July 2019) Rosie Bissett (Resigned 23 October 2019) Aoife Crowley Deirdre Griffin Ann Marie Galvin (Appointed 22 January 2019) Aisling Connolly (Appointed 22 January 2019) Mark Finnegan Fran Bissett (Appointed 24 October 2019) Eoin O'Beara (Appointed 23 October 2019) Daniel O'Mahony (Appointed 18 July 2019) Adrienne Butler (Appointed 18 July 2019)
<b>Company Secretary</b>	Ann Marie Galvin (Appointed 31 January 2019) Clodna McAleer (Resigned 31 January 2019)
<b>Company Number</b>	484504
<b>Charity Number</b>	20041571
<b>Registered Office and Business Address</b>	Carmichael Centre for Voluntary Groups North Brunswick Street Dublin 7
<b>Auditors</b>	Thomas P. Fox & Co. Chartered Accountants and Registered Auditors Leixlip Centre Leixlip Co. Kildare
<b>Bankers</b>	Bank of Ireland Leixlip Centre Leixlip Co. Kildare
<b>Solicitors</b>	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)

T/A Dyspraxia / DCD Ireland

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

### **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 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 includes 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 of our activities, are:

- \* To promote and grow our network of dedicated volunteers.
- \* To raise the profile and dramatically increase awareness of Dyspraxia/DCD nationwide.
- \* To support and encourage adults with Dyspraxia/DCD to recognise and work to their strengths.
- \* To achieve sustainable funding.

The organisation has a national office in the Carmichael Centre in Dublin, and a network of local support groups around Ireland.

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

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

# **Dyspraxia Association of Ireland Company Limited by Guarantee**

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

T/A Dyspraxia / DCD Ireland

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2019

### **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 wage/supplier costs that face all companies in Ireland. The directors are satisfied that the risks facing the company 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 prevent the company 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 or cash flows 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 facing it and is satisfied it is in a position to change the emphasis of their activities in response to changes in economic conditions.

In the first half of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows;

- \* an initial slow down in company activities during the period of restrictions imposed by the Government.
- \* a prolonged period of government recommendations and restrictions on the movement of people to contain the virus
- \* a potential reduction in economic activity following the recommencement of trading which may result in reduced income to the charity and demand for the company's services.

### **Financial Results**

The surplus for the financial year after providing for depreciation amounted to €15,468 (2018 - €579).

At the end of the financial year, the company has assets of €246,993 (2018 - €228,996) and liabilities of €10,385 (2018 - €7,856). The net assets of the company have increased by €15,468.

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 financial year, except as noted, were as follows:

Clodna McAleer (Resigned 31 January 2019)  
Maggie Dunn (Resigned 15 May 2020)  
Catherine Gubbins (Resigned 17 July 2019)  
Rosie Bissett (Resigned 23 October 2019)  
Aoife Crowley  
Deirdre Griffin  
Ann Marie Galvin (Appointed 22 January 2019)  
Aisling Connolly (Appointed 22 January 2019)  
Mark Finnegan  
Fran Bissett (Appointed 24 October 2019)  
Eoin O'Beara (Appointed 23 October 2019)  
Daniel O'Mahony (Appointed 18 July 2019)  
Adrienne Butler (Appointed 18 July 2019)

The secretaries who served during the financial year were;

Ann Marie Galvin (Appointed 31 January 2019)  
Clodna McAleer (Resigned 31 January 2019)

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

# **Dyspraxia Association of Ireland Company Limited by Guarantee**

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T/A Dyspraxia / DCD Ireland

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2019

### **Future Developments**

Since the year end, following restrictions placed on the charity's business as a result of the outbreak of the Covid-19 pandemic, the charity has implemented remote working for its staff. Where possible the activities of the charity continue to be carried out remotely. This decision was taken to ensure the safety of all staff, volunteers and members; and to ensure compliance with all government recommendations and restrictions. The directors intend to recommence charity activities that cannot be offered remotely once all restrictions have been lifted and once it is safe for staff to return to work.

Following the planned recommencement of all charity activities, the directors plan to develop the activities of the charity so that it will return to normal company activities as soon as possible. In the intervening period, the charity has reduced its expenditure in line with the reduction in activities in order to mitigate loss of income during the Covid-19 pandemic.

### **Post Statement of Financial Position Events**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

The charity reacted to these conditions by closing its offices with staff working from home. Whilst this has resulted in the charity remaining operational during the period, there has been a reduction in income levels as a result of Covid-19. The directors are confident that the charity will be fully operational once the period of restriction is lifted.

### **Political Contributions**

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

### **Auditors**

The auditors, Thomas P. Fox & Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### **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 employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at Carmichael Centre for Voluntary Groups, North Brunswick Street, Dublin 7.

### **Signed on behalf of the board**

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**Aisling Connolly**  
Director

29 July 2020

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**Ann Marie Galvin**  
Director

29 July 2020

# **Dyspraxia Association of Ireland Company Limited by Guarantee**

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

T/A Dyspraxia / DCD Ireland

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2019

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 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 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 surplus or deficit 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 readily and properly 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**

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**Aisling Connolly**  
Director

**29 July 2020**

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**Ann Marie Galvin**  
Director

**29 July 2020**

# **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)**  
**T/A Dyspraxia / DCD Ireland**

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

#### **Opinion**

We have audited the financial statements of Dyspraxia Association of Ireland Company Limited by Guarantee ('the company') for the financial year ended 31 December 2019 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 to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 2019 and of its surplus 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 properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 6 to the financial statements, 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**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **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.

#### **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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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.

# **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)**  
**T/A Dyspraxia / DCD Ireland**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 10, which is to be read as an integral part of our report.

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

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

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

Chartered Accountants and Registered Auditors  
Leixlip Centre  
Leixlip  
Co. Kildare

**29 July 2020**

**Dyspraxia Association of Ireland Company Limited by Guarantee**  
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## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's 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.

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

**INCOME STATEMENT**

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Income	7	156,585	136,460
Expenditure		<u>(141,117)</u>	<u>(135,881)</u>
Surplus for the financial year		<u>15,468</u>	<u>579</u>
Total comprehensive income		<u><u>15,468</u></u>	<u><u>579</u></u>

Approved by the board on 29 July 2020 and signed on its behalf by:

\_\_\_\_\_  
Aisling Connolly  
Director

\_\_\_\_\_  
Ann Marie Galvin  
Director

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

**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2019

	Notes	2019 €	2018 €
<b>Non-Current Assets</b>			
Property, plant and equipment	10	7,052	8,296
<b>Current Assets</b>			
Receivables	11	5,084	2,658
Cash and cash equivalents		234,857	218,042
		239,941	220,700
<b>Payables: Amounts falling due within one year</b>	12	(10,385)	(7,856)
<b>Net Current Assets</b>		229,556	212,844
<b>Total Assets less Current Liabilities</b>		236,608	221,140
<b>Reserves</b>			
Income statement		236,608	221,140
<b>Members' Funds</b>		236,608	221,140

Approved by the board on 29 July 2020 and signed on its behalf by:

\_\_\_\_\_  
Aisling Connolly  
Director

\_\_\_\_\_  
Ann Marie Galvin  
Director

**Dyspraxia Association of Ireland Company Limited by Guarantee**  
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**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2019

	Retained surplus	Total
	€	€
<b>At 1 January 2018</b>	220,561	220,561
Surplus for the financial year	579	579
<b>At 31 December 2018</b>	221,140	221,140
Surplus for the financial year	15,468	15,468
<b>At 31 December 2019</b>	<b>236,608</b>	<b>236,608</b>

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

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		15,468	579
Adjustments for:			
Depreciation		1,244	1,464
		<u>16,712</u>	<u>2,043</u>
Movements in working capital:			
Movement in receivables		(2,426)	4,770
Movement in payables		2,529	683
		<u>16,815</u>	<u>7,496</u>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		-	(2,064)
		<u>16,815</u>	<u>5,432</u>
<b>Net increase in cash and cash equivalents</b>		<b>16,815</b>	<b>5,432</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>218,042</b>	<b>212,610</b>
		<u>218,042</u>	<u>218,042</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>18</b>	<b>234,857</b>	<b>218,042</b>

# 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 financial year ended 31 December 2019

### 1. GENERAL INFORMATION

Dyspraxia Association of Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in the 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Statement of compliance

##### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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.

The company qualifies as a large company as defined by section 280H of the Companies Act 2014 in respect of the financial year.

##### 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
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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 receivables

Trade and other receivables 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 payables

Trade and other payables 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.

# 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

continued

for the financial year ended 31 December 2019

### 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. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. GOING CONCERN

The company made a surplus of €15,468, has net current assets of €229,556 and net assets of €236,608 at the year end.

During the first quarter of 2020, the Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many companies, Dyspraxia Association of Ireland Company Limited by Guarantee is exposed to the effects of the Covid-19 pandemic. The company continues to trade during this period by implementing remote working for staff and continuing its activities remotely where possible. There has been a limited reduction in beneficiary demand compared to the same period in the previous financial year.

Based on the measures taken to reduce costs, the directors believe that the company is well positioned to return to full activity once the period of uncertainty passes.

The financial statements have been prepared on a going concern basis

### 6. PROVISIONS AVAILABLE FOR AUDITS OF 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.

### 7. INCOME

The income for the financial year has been derived from: -

	2019	2018
	€	€
Membership Subscriptions	11,236	6,369
Workshop Income	32,719	34,388
Gifts and Donations	42,745	27,236
Fund Raising Events	9,127	14,706
Grants Received	51,000	50,000
Other Income	9,758	3,761
	<u>156,585</u>	<u>136,460</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.

# 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

continued

for the financial year ended 31 December 2019

<b>8. OPERATING SURPLUS</b>	<b>2019</b>	2018
	€	€
<b>Operating surplus is stated after charging:</b>		
Depreciation of property, plant and equipment	1,244	1,464
Auditor's remuneration		
- audit of individual company accounts	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

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

	<b>2019</b>	2018
	Number	Number
Administration	<u>2</u>	<u>2</u>

The staff costs comprise:

	<b>2019</b>	2018
	€	€
Wages and salaries	66,978	59,800
Social welfare costs	6,952	6,268
	<u>73,930</u>	<u>66,068</u>

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

### 10. PROPERTY, PLANT AND EQUIPMENT

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2019	20,530	20,530
At 31 December 2019	<u>20,530</u>	<u>20,530</u>
<b>Depreciation</b>		
At 1 January 2019	12,234	12,234
Charge for the financial year	1,244	1,244
At 31 December 2019	<u>13,478</u>	<u>13,478</u>
<b>Net book value</b>		
At 31 December 2019	<u>7,052</u>	<u>7,052</u>
At 31 December 2018	<u>8,296</u>	<u>8,296</u>

### 11. RECEIVABLES

	<b>2019</b>	2018
	€	€
Other debtors	-	10
Prepayments	5,084	2,648
	<u>5,084</u>	<u>2,658</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**

continued

for the financial year ended 31 December 2019

<b>12. PAYABLES</b>	<b>2019</b>	2018
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation and social welfare (Note 13)	<b>5,884</b>	5,846
Accruals	<b>4,501</b>	2,010
	<u><b>10,385</b></u>	<u>7,856</u>
	<u><u><b>10,385</b></u></u>	<u><u>7,856</u></u>
<b>13. TAXATION AND SOCIAL WELFARE</b>	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
<b>Payables:</b>		
PAYE	<b>3,631</b>	3,764
PRSI	<b>2,253</b>	2,082
	<u><b>5,884</b></u>	<u>5,846</u>
	<u><u><b>5,884</b></u></u>	<u><u>5,846</u></u>

**14. FINANCIAL INSTRUMENTS**

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its 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.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to income and expenditure over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in income and expenditure, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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 income and expenditure immediately.

Any reversals of impairment are recognised in income and expenditure immediately.

# 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

continued

for the financial year ended 31 December 2019

### 15. State Funding

<b>Agency</b>	<b>Health Service Executive</b>
Government Department	Department of Health
Grant Programme	Section 39 Health Act 2004
Purpose of the Grant	The grant can be used to further the objectives of the company. It cannot be used for political, lobbying or religious activities.
Term	1 January 2019 to 31 December 2019
Total Fund	€ 50,000
Received in the financial year	€ 50,000
Grant type	Revenue grant
<b>Agency</b>	<b>Wicklow County Council</b>
Government Department	Wicklow County Council
Grant Programme	Training for children with Dyspraxia in Wicklow by way of a 'Physical Literacy programme
Purpose of the Grant	To include children with a disability (Dyspraxia) in sporting activity
Term	6 weeks
Total Fund	€ 1,000
Received in the financial year	€ 1,000
Grant type	Training of parents with children

### 16. 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.

### 17. RELATED PARTY TRANSACTIONS

Included in wages and salaries is an amount of € 16,978 (2018 - € 9,800) payable to the daughter of a director of the company.

### 18. CASH AND CASH EQUIVALENTS

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>234,857</b>	218,042

### 19. REGISTRATION

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

**Dyspraxia Association of Ireland Company Limited by Guarantee**  
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**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 29 July 2020.

**DYSPRAXIA ASSOCIATION OF IRELAND COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**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 financial year ended 31 December 2019

	2019 €	2018 €
<b>Income</b>		
Subscriptions	11,236	6,369
Workshop Income	32,719	34,388
Gifts and Donations	42,745	27,236
Fund Raising Events	9,127	14,706
Grants Received	51,000	50,000
Other Income	9,758	3,761
	<u>156,585</u>	<u>136,460</u>
<b>Expenditure</b>		
Wages and salaries	66,978	59,800
Social welfare costs	6,952	6,268
Staff training	1,645	559
Use of premises	1,041	1,105
Rent payable	5,497	5,317
Insurance	1,775	1,288
Website Costs	1,125	1,250
Printing, postage and stationery	4,166	3,842
Advertising and promotion	-	3,161
Telephone	2,741	2,175
Motor expenses	3,370	1,532
Legal and professional	-	800
Consultancy fees	98	-
Accountancy	2,804	1,844
Bank charges	1,014	1,136
General expenses	261	5,976
Company secretarial costs	-	375
Conference costs	568	45
Workshop costs	17,194	26,441
Activity costs	12,534	4,392
Fundraising costs	3,935	1,603
Library books	127	63
Christmas cards	2,312	1,882
Other event costs	1,575	1,180
Research costs	-	195
Subscriptions	1,161	1,188
Auditor's remuneration	1,000	1,000
Depreciation	1,244	1,464
	<u>141,117</u>	<u>135,881</u>
<b>Net surplus</b>	<u>15,468</u>	<u>579</u>