

Company registration number: 131012

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

DOWN SYNDROME IRELAND  
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**DOWN SYNDROME IRELAND  
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Michael Gorman Kevin Griffin Eddie Grant Mary Doherty Liam McLoughlin Margaret Carroll John Upton Antoinette Dowling Bridgette Keane Brian McCann Conor Toolan	{Appointed 12/01/2018} {Resigned 12/01/2018} {Resigned 12/01/2018}
<b>Secretary</b>	Margaret Carroll	
<b>Company number</b>	131012	
<b>Charity number</b>	CHY 6062	
<b>Registered office</b>	Unit 3 Parkway House Western Parkway Business Park Ballymount Dublin 12	
<b>Business address</b>	Unit 3 Parkway House Western Parkway Business Park Ballymount Dublin 12	
<b>Auditor</b>	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2	
<b>Bankers</b>	Allied Irish Bank 1 Lower Baggot Street Dublin 2	
<b>Solicitors</b>	Dillon Eustace 33 Sir John Rogerson Quay Dublin 2	

**DOWN SYNDROME IRELAND**  
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**DIRECTORS REPORT**

The directors present their annual report and the financial statements of the charity for the financial year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 to 15 of the financial statements and comply with the company's Constitution (Memorandum and Articles of Association), applicable Company Law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities", as far as possible.

**Principal activities**

The company is a registered charity limited by guarantee and not having a share capital. The primary objective of the charity, as stated in its governing document, is to find ways to improve the lives of people with Down syndrome and to help them reach their full potential.

Down Syndrome Ireland is dedicated to being the primary source of information and support to people with Down syndrome and their families. We are working to achieve an optimal quality of life for people with Down syndrome as equally valued, independent citizens.

As well as a national office, Down Syndrome Ireland is made up of 25 local branches providing services and supports to our members across the country. The local branches are run almost exclusively on a voluntary basis by our members and offer a range of activities, outings, services and supports. The local branches are funded through donations and local fundraising. Each branch is unique in the type and range of activities they offer, but all are an excellent source of local information, advice and support.

**Our Objectives**

Down Syndrome Ireland aims to facilitate and optimise support/service delivery in the country by:

Raising awareness of people with Down syndrome as valued members of the community;

Working towards the development of relevant supports and services to enable all people with Down syndrome to achieve their full potential;

Working closely with our branches, other providers and community groups to ensure integrated analysis, planning and provision of services;

Being an efficient provider of quality supports and services;

Lobbying for better supports and resources for people with Down syndrome that are appropriate to their life stage;

In striving to achieve its objectives, the activities and areas Down Syndrome Ireland focuses on include:

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**DIRECTORS REPORT (CONTINUED)**

## **LOBBYING**

Down Syndrome Ireland continues to focus on the needs of our members and seek to improve the services available through the different life stages.

### **Early Intervention**

Effective early intervention including speech & language therapy and occupational therapy significantly improves progress for children with Down syndrome. Down Syndrome Ireland believe that these services are inadequate and inconsistent across the country and will continue to lobby for additional resources from the Health Service Executive (HSE).

We have long campaigned for Speech and Language Therapy to be provided within schools and to be fully integrated into the child's education. In May, the Government announced a pilot scheme to introduce speech and language therapy and occupational therapy services over the 2018-2019 school year in Health Service Executive Community Healthcare Organisation (HSE CHO) Region 7 which includes West Dublin, Kildare, and West Wicklow. Phase one of the project, a joint initiative between the Department of Education and the HSE, sees 150 schools and pre-schools receive in-house speech and language and occupational therapy services. Down Syndrome Ireland continues to monitor the pilot scheme closely.

We are continuing to lobby for flexibility and parental choice to be reintroduced to the Early Childhood Care and Education (ECCE) scheme. Our campaign began following the announcement that the overage exemption for children with disabilities was to be removed, which would mean that many children with Down syndrome must begin primary school at 4 years 8 months. This announcement caused a strong reaction from parents, and led to Down Syndrome Ireland, along with representative parents, meetings were organised with officials from the Department of Children and Youth Affairs (DCYA) and the Department of Education and Skills (DES) on numerous occasions to discuss our concerns. At these meetings, we explained the reasons why children with Down syndrome need flexibility in the programme and called for the overage exemption for children with disabilities to be re-introduced. As a result, the planned removal of the overage exemption was paused, and a consultation was announced, which was undertaken by the National Disability Authority (NDA). A consultation day which took place at the end of May formed a large part of this consultation. This was attended by our Early Intervention Officer along with a number of representative parents who are members of Down Syndrome Ireland. Our lobbying efforts in this area continues.

### **Education**

July Provision provides funding for an extended school year for children with a severe or profound general learning disability or children with autism. Our efforts in relation to July Provision continues as we seek to have the commitment as outlined in the Programme for Government acted upon.

During 2018, two Teachers' Unions advised their members to stop supporting Individual Education Plans (IEPs) for students with intellectual disabilities. They believed that there were not sufficient resources in place to support the management of the plans. This is a discriminatory move by both unions and we have communicated our position to both unions and the Department of Education as part of our 'Please Don't Leave Us Behind' lobbying campaign.

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**DIRECTORS REPORT (CONTINUED)**

**Personalised Budgets**

We have been campaigning for some time for supports for adults with Down syndrome to be person centred and for personalised budgets to be made available to those people who want to manage their own supports.

In September, the Government finally launched their position paper on Personalised Budgets (Individualised funding). This followed a long consultation period, which Down Syndrome Ireland was also involved in. We welcomed the implementation of a pilot commencing in November 2018 where we were seeking to participate. Unfortunately, the pilot scheme has not yet commenced and we are still lobbying to start the pilot as soon as possible independent of existing service providers.

**Employment**

Our campaign calling on the Government to introduce meaningful reforms to make it financially viable for a person with a disability to take up employment continues. We are calling for the decoupling of the disability allowance from unemployment assistance and benefits. In an environment where we are reaching full employment there is a real opportunity for the Government to enable people with disabilities, including those with Down syndrome, to contribute to the economy and access employment without the fear of losing their benefits. We are asking for three year protection of the benefit.

**Respite**

There has been a significant reduction in the availability of respite services. Service providers are under budget pressure and in their own words reduce respite services to balance the books. This is not acceptable to our members and we will continue to work with the HSE to restore respite services to the levels required.

We are experiencing a significant increase in individual advocacy cases as our older members cannot rely on the support of aging parents. We need a clear pathway for our members to ensure that they receive the services required at this particular life stage.

**Assisted Decision Making (Legal Capacity) Act 2015**

The Assisted Decision Making (Legal Capacity) Act 2015 has been signed into law but we await an effective roll out of the provisions of this legislation.

**Health**

In 2018, we campaigned for the creation of 9 additional Clinical Nurse Specialist posts within the major regional hospitals with access to specialist consultants for all Down syndrome-related conditions. Down syndrome affects all the cells in the body. Along with Down syndrome come many specific health implications and these are best dealt with clinical specialists who have an overview of the multiple health needs of children and adults with Down syndrome.

At the moment, there is one clinical nurse specialist post based at Trinity College Dublin, Department of Paediatrics in the National Children's Hospital, Tallaght. The post is supported and managed by Down Syndrome Ireland. Demand for the service is huge and continues to grow everyday. For this reason, we are calling for additional resources to fund clinical nurse specialist-led clinics across Ireland for both children and adults with Down syndrome.

Along with Inclusion Ireland and the Disability Federation of Ireland, we made and will continue to make Pre-Budget Submissions. Collaboration with these organisations and other relevant organisations will continue in our efforts to ensure a better future for our members.

Internationally, we are working as part of Down Syndrome Medical Interest Group, Down Syndrome International, and the European Down Syndrome Association.

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**DIRECTORS REPORT (CONTINUED)**

## **RAISING AWARENESS**

Down Syndrome Ireland continued to promote the unique and individual nature of people with Down syndrome and their positive contribution to society. We have continued to challenge societal views and perceptions of the condition of Down syndrome. We continue to produce and update new awareness materials and continue to distribute them. This work includes working with the Referendum Commission and other agencies to produce Easy to Read documentation.

### **World Down Syndrome Day**

Down Syndrome Ireland celebrated World Down Syndrome Day by launching a unique photography exhibition aimed at challenging perceptions of Down syndrome in society. The exhibition was launched on WDSD in the Powerscourt Centre in Dublin city centre. The 'Who Am I?' exhibition was devised and curated by members of our National Advisory Council in collaboration with a professional photographer, Eric Molimard. The role of the NAC is to ensure that people with Down syndrome have a voice within the charity and influence the future development of Down Syndrome Ireland. The exhibition - which took two years in the making - presented images and stories of the lives of adults with Down syndrome. The exhibition ran for a month in the Powerscourt Centre from WDSD (March 21). The exhibition was also made available to our branch network around the country to continue building awareness and challenge perceptions. The exhibition continues to be exhibited by our branch network around the country. NAC Members also featured on RTE's The Late Late Show and 9 o'clock News as well as local press promoting the exhibition and its message.

### **Purple Run**

Down Syndrome Ireland's Purple Run is now firmly established as an ongoing national celebration of World Down Syndrome Day. In 2018, more than 1,300 people turned the Phoenix Park purple to mark WDSD. We want to take this opportunity to say a big thank you to everyone who participated, volunteered and cheered on their loved ones. We could not have hosted such a unique celebration of World Down Syndrome Day in such purple style without you all.

### **Media Reach**

Down Syndrome Ireland continues to raise awareness through national and local media. In 2018, DSI delivered a total news volume of 2,113, with an audience reach of 9.46million. Down Syndrome Ireland members appeared across broadcast and print media both nationally and locally.

### **New [www.downsyndrome.ie](http://www.downsyndrome.ie) launched**

In June 2018, our new website [www.downsyndrome.ie](http://www.downsyndrome.ie) was launched. Thanks to everyone who took part in our consultations and provided feedback on the website - the input and feedback we received was invaluable. Information is presented according to the age of the person with Down syndrome. Each section includes information, advice and support, with links to publications and resources which members may find useful. The website includes dedicated sections on health and speech and language therapy, as well as a section for school-leavers and adults with Down syndrome and for the professional community.

Members can also access a dedicated webpage for their local branch, which includes the latest news, events and images from their area as well as information on local services and supports.

A huge thank you too to all of our branches who contributed and for all of their hard work in sending us details about their branch and the invaluable services and supports our branch network provide to our members. The site contains integrated social media buttons for Facebook, Twitter and LinkedIn to foster improved communication with our members and for the general public.

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**DIRECTORS REPORT (CONTINUED)**

**Strengthening our member communications and lobbying efforts**

Any organisation that wishes to deliver a high standard of service to its members needs a top class information system. Down Syndrome Ireland has such a system called CHAMP and in 2018, we worked on further developing the system to deliver significant benefits for our members and branch network.

**SERVICE DELIVERY**

**Member Support Team**

Down Syndrome Ireland's Member Support Team (MST) continued to deliver services across their specialist areas. Employing a 'train the trainer' approach, the team works to develop and share information and expertise in the support of our members. The specialist team expanded in early 2018, allocating additional resources in the areas of early development, employment and adult advocacy (including ageing and dementia). Working alongside specialists in speech and language therapy, health, education and adult education, this means that the team now have someone in place to provide information and support across all stages of the lifespan. Although expanded, the team is still small, and adopts a consultative and advisory role rather than individual service provision in the majority of cases. The MST adopts a three-tier approach to service delivery and employs a number of mediums in order to reach as large a target audience as possible.

Tier One: The provision of direct services such as: information seminars and conferences; dealing with individual parent queries; case conferences; advocacy supports; visits to branches/schools/services/hospitals; provision of clinical nurse services at National Children's Hospital, Tallaght.

Tier Two: Educating professionals (train the trainer); management of our Ability Programme across the country; teacher/SNA training; SLT training; Lectures to: medical students, midwives, public health nurses; employers and Union officials.

Tier three: Information provision and representation through: The production of publications; articles for websites and print media; representation in the media; supervision of branding and ensuring adherence to DSI mission and ethos; The updated booklet for parents and teachers on supporting children in Primary School was well received, so an additional suite of seven information booklets for Post Primary Schools were developed and will be available to download from the DSI website in 2019. A transition workbook has been designed for children moving from Primary to Post Primary schools and will also be available to download in 2019.

**NATIONAL ADVISORY COUNCIL**

The existing National Advisory Council (NAC) entered into its final year of work. The NAC was established by Down Syndrome Ireland to give adults with Down syndrome a clear structure and framework to represent their peers and have their voices heard. The National Advisory Council represents the voice of adults with Down syndrome in the organisation. The Council comprises of adults with Down syndrome from across Ireland and is separate to the parents committees of DSI. The role of the NAC is to ensure that people with Down syndrome have a voice in Down Syndrome Ireland, to represent Down Syndrome Ireland and the views of the adult members with Down syndrome. The NAC aims to promote and develop opportunities for adults with Down syndrome to have a say on issues that affect them and to challenge the perceptions and prejudices about Down syndrome in society. Over their three year term, the NAC progressed their photography project which promotes positive attitudes towards people with disabilities. During 2018, the NAC continued to be facilitated by the Member Support Team.



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**DIRECTORS REPORT (CONTINUED)**

In the first phase of the Council's term of office, members are facilitated through an education and personal development programme. The purpose of this is to develop individual's autonomy and confidence in actively engaging in decision-making processes. The NAC members are supported to learn the skills to participate in and facilitate group discussions and meetings.

The second phase of the NAC's term of office emphasises the development of delegation and representational skills. The NAC are also learning and actively engaging in project management skills.

In 2018, the NAC entered the third and final phase of their term of office. The NAC successfully launched their 'Who am I?' photography exhibition on World Down Syndrome Day 2018. The exhibition ran for a month in the Powerscourt Centre, Dublin. Following that, the exhibition was made available to our branch network around the country to continue building awareness and challenge perceptions. The exhibition continues to be exhibited around the country. They also appeared on The Late Late show and RTE News to promote the exhibition.

The NAC submitted a presentation proposal to the World Down Syndrome Congress (WDSC) in the Self Advocacy category and were accepted. Five NAC members travelled to the WDSC in Glasgow supported by two facilitators from the Member Support Team. These NAC members gave a presentation on the photography exhibition.

Two NAC members, facilitated by the Member Support Team, travelled to the EU Commission in Brussels to represent DSI at the European Day for Persons with Disabilities conference. This was the last official engagement for this NAC.

## **ADULT TRAINING, EDUCATION AND EMPLOYMENT**

People with Down syndrome want to work and represent a substantial source of untapped commitment and talent. In Ireland, less than 5% of adults with Down syndrome secure meaningful employment and Down Syndrome Ireland is working to change that. Launched in October 2018, our Ability Programme breaks down barriers and provides people with Down syndrome access to meaningful employment opportunities.

Aimed at all school leavers and adults with Down syndrome across the country, the approach of the programme is two pronged:

We offer a bespoke person-centred education and training programme which prepares adults with Down syndrome for employment.

We also develop direct links with employers around the country through a programme of partnership initiatives aimed at securing long-term employment for adults with Down syndrome across a broad range of sectors.

The Programme comprises two existing elements, along with one new course. The courses are:

LATCH-ON: Adult Literacy & Technology Programme  
MY OPINION MY VOTE - Political Education Programme  
WORK SKILLS - Pre-Employment Programme

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**DIRECTORS REPORT (CONTINUED)**

**Literacy & Technology programme (Latch-On)**

The Literacy & Technology programme (Latch-On) is two-year literacy programme developed specifically for adults with an intellectual disability. Latch-On was initiated and developed at the School of Education at the University of Queensland. Ireland is the first European country to acquire a licence to deliver the Latch-On programme.

In 2018/19, Ability Programme Latch-On teaching sites are located in:

Naas, Co Kildare (Year 2)  
Castletroy, Co. Limerick (Year 1)

In 2018, some students who completed two years of the Latch-On programme progressed to a year 3 of Latch-On, which comprises of one-day per week of literacy maintenance studies for an academic year of 34 weeks.

Athboy, Co. Meath (Postgraduation course)  
Naas, Co Kildare (Literacy Maintenance)

**MY OPINION MY VOTE - Political Education Programme**

MOTE is a political education programme which was produced following an extensive pan European research project including Down Syndrome Ireland. As well as political awareness, MOTE encourages independent decision making and responsibility. MOTE aims to empower students through active citizenship and participation in the political process. Students travelled to Brussels to meet with their local MEP at the EU Parliament.

In 2018/19, Ability Programme MOTE teaching sites are located in:

Waterford  
Cabinteely, Co.Dublin  
Tralee, Co. Kerry  
Athboy, Co. Meath

**Ability Programme Work Skills Course**

Our Work Skills course is based on a project developed by Accenture called the Skills to Succeed Academy. This is an online course compiled of interactive videos centred on employment. The adapted course is offered in conjunction with Down syndrome Ireland's current adult education courses Latch On and MOTE. This course is designed to help adults with Down syndrome close the gap between education and meaningful employment in the world of work.

Work Skills will also include a Personal Development module for students, developed and created by Down Syndrome Ireland. The Personal development module will be designed so that it can also be delivered as a standalone course.

In 2018/19, Ability Programme Work Skills teaching sites are located in:

Waterford  
Cabinteely, Co.Dublin  
Carmelite centre, Dublin city  
Tralee, Co. Kerry  
Naas, Co.Kildare

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**DIRECTORS REPORT (CONTINUED)**

The adult training and education programme represents a significant investment by the organisation at both branch and national level.

Developing and rolling out our Ability Programme will cost circa €3 million over three years. We explored a number of different funding avenues and as part of this, we presented the full programme to Pobal (Pobal administer and manage Government and EU funding through a programme also called Ability to support social inclusion). In June 2018, Ability agreed to support DSI's Ability Programme financially to deliver the course to up to 200 members over three years. Ability will provide up to €260k per year over three years to DSI's Ability Programme. The level of funding will depend on how many adults participate in the programme.

Continuous professional development for teachers was provided by the University of Queensland and our own Member Support Team during 2018.

**EMPLOYMENT**

As part of our Ability Programme, we launched Our National Employment Strategy in 2018. Our primary goals as part of this strategy are around:

Networking & securing successful partnership with organisations throughout Ireland who are interested and willing to offer meaningful & paid employment to adults with Down syndrome;

Providing awareness training to organisations, mainly staff teams who will be working directly with adults with Down syndrome;

Recruiting adults with Down syndrome who are interested in, willing and able to work;

Providing pre-employment training to these groups to get them work ready & job matching them to available jobs & jobs that match their skills & interests.

**Personal Development:**

Down Syndrome Ireland is developing a Personal Development Programme for adults with Down syndrome nationally.

This will form part of year 2 of our Work Skills course, which forms part of our Ability Programme.

This will also be available to be rolled out to our branches network to run separately as an evening course for teenagers & adults with Down syndrome.

The programme has been researched and in the writing process in 2018 with a view to launching it in September 2019.

**Beauty in all its Forms - Hairdressing Assistant Programme**

Beauty in All Its Forms (BIAF) is an innovative national employment programme for adults with Down syndrome, which we have developed in collaboration with our partner ALFAPARF Milano Ireland. BIAF gives adults with Down syndrome the opportunity to train as hairdressing assistants with a view to securing long-term employment.

There have been three cycles of Beauty in all its Forms to date. 18 students have completed the training with 10 being placed in employment following their training.

Cycle 4 is due to begin in February 2019.

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**DIRECTORS REPORT (CONTINUED)**

## **CONFERENCES & DELIVERY OF TRAINING TO PROFESSIONALS**

Thanks to everyone who attended our 2018 AGM and Conference which took place in the Killeshin Hotel in Portlaoise. The day included lots of informative speakers on topics relevant to parents and carers of both children and adults with Down syndrome.

For parents of young children, topics discussed included supporting families during their child's early years with our Early Intervention Officer. For school-leavers and adults, Christy Lynch - the Chairperson of the Government's Personalised Budgets Taskforce - was on hand to answer questions on how the new funding mechanism could work and when it could be rolled out nationally. As the life expectancy for people with Down syndrome continues to increase, Trinity College's Professor Mary McCarron presented the latest insights on aging in people with Down syndrome.

Regional Education conferences focusing on supporting children with Down syndrome in preschool, primary school and post primary school were delivered around the country and were well attended by parents and professionals.

Main Education conferences:

Supporting children at preschool: Cork, Dublin

Transitioning from primary to post primary school: Cork, Galway

Options for school leavers: Dublin

Supporting students at primary school: Limerick, Dublin, Sligo

Supporting students at post primary school: Limerick, Dublin

All conferences were open to parents and professionals. We moved from hotels to education centres where possible, to reduce costs and increase visibility for teachers.

In addition to our National Education Conferences, 15 education focused seminars / full staff training sessions were delivered at various locations. Education related information evenings were also provided for members in 8 branches - Cavan, Limerick, Donegal, Monaghan, Louth/Meath, Dublin, Sligo & Athlone

Branch seminars on various topics were delivered on request by all members of the team, covering topics from early childhood, education to ageing.

## **RESEARCH**

We continue our efforts to advance research and development of new interventions in health, education, speech and language etc. We are collaborating on a number of research projects with Queens University, Belfast, University College Cork, and with National Children's Hospital, Tallaght.

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**DIRECTORS REPORT (CONTINUED)**

**SPEECH AND LANGUAGE**

Down Syndrome Ireland provides information to parents and professionals through the dedicated speech and language section of our website, [www.downsyndrome.ie](http://www.downsyndrome.ie), which is updated to take account of continuing research in the area. We have supported UCC in their application for a HRB grant to hold a research forum in early 2019. This is a space where families, therapists and researchers can get up to date information and discuss research priorities.

Down Syndrome Ireland continues to support the DSI Special Interest Group of Speech and Language Therapists. We continue to promote evidence-based practice through the provision of specialist training /education for speech and language therapists (SLTs) and the provision of a structured forum for SLTs to develop and share expertise and research findings. We worked together with Voices for Galway and National University of Ireland, Galway to hold a research based Special Interest Group meeting in the university in March 2018 which was well received.

Down Syndrome Ireland also supported the Cochrane Library Review of 'Parent Mediated interventions for promoting communication and language development in young children with Down syndrome' which was published in 2018. We also supported recruitment for a number of studies, including a study on 'The understanding of complex syntax in children with Down syndrome' published in 2018. The Little Explorers Early Intervention Programme developed by SLTs in our Cork Branch is being evaluated by UCC with results expected in late 2019.

In order to support branch therapists, DSI specific meetings will be organised twice a year starting in early 2019 to allow sharing of skills and expertise and to promote collegial working across branches.

**LAMH Research and Development Group**

We have a seat on the Lámh R group and are dedicated to supporting research on crucial areas specific to Down syndrome at undergraduate and post-graduate level. This may involve meeting and supporting a student in devising information gathering tools and communicating on their behalf with the membership. DSI have proposed a research project on the signs needed to support communication in early primary school, with the aim of encouraging Lámh to develop a specific vocabulary for school. The long term goal is to lobby to get Lámh signing included in the mainstream curriculum, so that all children learn basic signing, and children who rely on signs can communicate with their peers.

**ADVOCACY**

Providing advice, guidance and support for families in difficult situations remains a key element of our work. The creation of an advocacy post from early 2018 has given more focus to this area, and clearer lines of referral and support for members. Among the advocacy cases in 2018 there were a number of complex situations. Supporting families in their engagement with State bodies such as schools, the Department of Education, the HSE, and HSE led adult services is challenging. As the HSE is reducing spending it is becoming more difficult to achieve meaningful change in many cases.

There are continuing issues in the education system, and we have tried to address these both at local and at policy level, meeting with representatives from the National Council for Special Education (NCSE) and the Catholic Primary School Management Association (CPSMA).

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**DIRECTORS REPORT (CONTINUED)**

**LOCAL BRANCHES**

Down Syndrome Ireland has twenty-five local branches nationwide.

These branches are run almost exclusively by volunteer parents working in committees and providing their members with a wide range of services and social opportunities. All the services provided at branch level are funded through donations and fundraising by the members of those branches and their families and friends.

The services and opportunities offered to members vary with each branch, but among them are:

- Parent Link
- Early Development Programmes
- Mother & Child Groups
- Pre-school Home Teaching Service
- Speech & Language Therapy
- Occupational Therapy
- The Ability Programme
- Employment Opportunities
- Arts & Crafts Classes
- Speech & Drama Classes
- Dance Classes
- Social Occasions including:
- Christmas Parties
- Summer and other social Outings
- Theatre & Concert visits

In recent years, DSI's branches have played an ever increasing role in the delivery of large scale programmes, such as elements of our Ability Programme, Speech and Language, Occupational Therapy services, Home Teacher programmes - all of vast benefit to our members. The list of services offered has continued to grow in light of increasing demand for such services.

The scale of the work undertaken by our branches on a voluntary basis continued to expand with several branches setting up premises.

Outside of large scale projects, the branch network provides many social, sporting and other activities which provide a valuable outlets for our members, young and old. The network of support to parents to share experiences and work on resolving issues together is invaluable.

**OUR MEMBERS**

The organisation is indebted to the members who are dedicated in their efforts in fundraising, managing branches, delivering services and lobbying for change. Membership involvement is the foundation of our organisation and essential to our success.

**VOLUNTEERS**

We are extremely grateful to the myriad of volunteers who assist us in the many facets of the work of the organisation. We are deeply indebted for their unstinting efforts as donors and volunteers who provide the support that enables the organisation to deliver educational and social activities for our members.

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**DIRECTORS REPORT (CONTINUED)**

**FUNDRAISING**

As Down Syndrome Ireland relies almost totally on voluntary contributions, we naturally exert massive energy within the organisation to generate funds to sustain our services at national and local levels. The overwhelming generosity of the public and companies in supporting our work is to be commended. The fallout from scandals continues to rock the sector and it has had its impact on DSI. We continue to diversify of our fundraising efforts in order to generate new revenue streams. The Millennial Ball, our award winning Tour de Munster and our HB Fundays campaign which is supported by Unilever Ireland made a significant contribution of to the organisation in 2018. Our five charity shops in Dublin are performing well and we had corporate partnerships with Woodies, Mace and Smurfit Foundation who all contributed to our fundraising in 2018.

**FUTURE PLANS**

**Strategic Plan**

We rolled out our new Strategic Plan in 2018.

The plan resulted in the expansion of our dedicated Member Support Team to support the provision of technical expertise from birth through the various life stages, early intervention, education, employment and adult life.

This team is supported by some regional officers and has added significant value to members requiring support for both children and adults with Down syndrome.

A critical success factor is the delivery of early intervention services to members. As an organisation, we continue to raise and spend significant funds locally on speech and language therapy for members.

A core objective of our strategy is providing our members with a focused education and employment programme after leaving secondary school. Consequently, we launched our Ability Programme in seven branches in 2018. We have also made good progress in forming partnerships with companies who will provide employment for our members. Business administration, hairdressing assistants and jobs in both the retail and hospitality sector are proving successful for our members.

During 2018, we also launched our Ability Counts programme in partnership with Celtic Football Club through Celtic Foundation. Celtic FC kindly sponsored the programme which is designed to provide meaningful physical activities for our members. Over 80 families have used the programme in Sport Ireland in Abbottstown in 2018.

World Down Syndrome Day and our associated Purple Run in the Phoenix Park have helped us increase awareness among all the key support stakeholders.

Our strategy will focus on the increasing needs of our member population as they get older. There is increasing demand for older people's services in an environment where people are living longer, and their care needs may become too much for parents and families without significant support.

DSI's strategy is to support development and education and to promote social inclusion and physical activity across the lifespan. As people are living longer, we hope that this lifespan focused approach will help delay the onset of age related conditions.

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**DIRECTORS REPORT (CONTINUED)**

**GOVERNANCE OF THE CHARITY**

During the period under review, the Board met monthly and the National Council met three times.

DSI is completely committed to exercising good governance and delivery of best practice in the organisation. The Statement for Guiding Principles for Fundraising continues to be implemented across the organisation. We continue to work towards full adoption of the Governance Codes for the Voluntary Sector. We have completed the registration process with the Charities Regulatory Authority and fully welcome the roll out of the new Charities Legislation. We are fully compliant with the reporting structures of the Charity Regulator and are up to date with our reports to the Lobbying register.

**RISKS AND UNCERTAINTIES**

Our high dependency on voluntary donations and fundraising still presents a significant challenge and an uncertain future for the provision of our services. We continue to explore new ways to secure more stable funding sources so that the services to our members can continue to be delivered and enhanced into the future.

**REVIEW OF ACTIVITIES**

The statement of financial activities for the year is set out on page 20 of the financial statements. Down Syndrome Ireland must raise approximately €4.2 million annually to support our activities. We have always relied heavily on fundraising and donations to support our work. On average less than 14% of our overall funding comes from Grants and State funding, with much work needed to bring in the remaining funds through a variety of fundraising efforts and donations. 2018 was another challenging year for DSI's fundraising efforts, with many new initiatives introduced to sustain income levels. The National Office needs to be vigilant and needs to build up cash reserves to prepare for any adverse events.

**DIRECTORS AND SECRETARY**

The present membership of the Board is listed on the 'Directors and Other Information' page.

**POST BALANCE SHEET EVENTS**

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

**RESERVES**

The Charity's policy on restricted funds is to separately record donations, grants and other sources of fundraising where restrictions are imposed that are narrower than the charity's overall objectives.

Funds generated at branch level are restricted funds in that they are used by the individual branch to support projects at branch level. These funds are not available to support national office projects and activities.

The Directors are of the opinion that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would be necessary to consider how the income would be replaced if activities changed.

**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 Unit 3, Parkway House, Western Parkway Business Park, Ballymount, Dublin 12.



**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**DIRECTORS REPORT (CONTINUED)**

**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.

**STAFF**

The Board of Directors of Down Syndrome Ireland wish to thank all the staff of the organisation who work tirelessly on behalf of the members in trying conditions.

**AUDITORS**

The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

**Signed on behalf of the Board**

**Mary Doherty**

Director




Date

29/6/19

**Michael Gorman**

Director



29/6/19

**DOWN SYNDROME 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 DOWN SYNDROME IRELAND

### Report on the audit of the financial statements

#### *Opinion*

We have audited the financial statements of Down Syndrome Ireland (the 'company') for the financial year ended 31 December 2018 which comprise the profit and loss account, statement of comprehensive income, balance sheet, statement of changes in equity, 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 2018 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*

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
DOWN SYNDROME 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 DOWN SYNDROME IRELAND (CONTINUED)

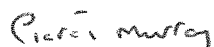
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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.



Ciarán Murray (Senior Statutory Auditor)

For and on behalf of  
Hayden Brown  
Statutory Auditor  
Grafton Buildings  
34 Grafton Street  
Dublin 2

29 June 2019

**DOWN SYNDROME IRELAND**  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	Note			2018	2017
Incoming resources	4	Unrestricted Funds €	Restricted Funds €	Total €	Total €
Incoming resources from general funds:					
- Voluntary Income		541,107	593,368	1,134,475	1,060,233
- Grant Income		-	615,866	615,866	514,396
- Activities for generating funds		621,486	1,195,113	1,816,599	1,797,499
- Investment income		123	4,110	4,233	2,091
Incoming resources from charitable activities		393,259	485,753	879,012	706,052
Other Income		18,385	30,962	49,347	68,463
<b>Total Incoming Resources</b>		<u>1,574,360</u>	<u>2,925,172</u>	<u>4,499,532</u>	<u>4,148,734</u>
<b>Resources expended</b>					
Costs of generating voluntary income		60,889	196,167	257,056	238,213
Charitable activities		1,319,295	2,292,542	3,611,837	3,176,668
Governance costs		161,282	166,474	327,756	322,769
<b>Total Resources Expended</b>		<u>1,541,466</u>	<u>2,655,183</u>	<u>4,196,649</u>	<u>3,737,650</u>
<b>Resources surplus / (deficit)</b>	<b>6</b>	<b>32,894</b>	<b>269,989</b>	<b>302,883</b>	<b>411,084</b>
<b>Retained surplus at the start of the financial year</b>		<u>79,433</u>	<u>4,439,984</u>	<u>4,519,417</u>	<u>4,108,333</u>
<b>Retained surplus at the end of the financial year</b>		<u>112,327</u>	<u>4,709,973</u>	<u>4,822,300</u>	<u>4,519,417</u>

All the activities of the company are from continuing operations.

The notes on pages 26 to 36 form part of these financial statements.

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF COMPREHENSIVE INCOME  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
Surplus for the financial year	302,883	411,084
Revaluation of tangible assets	255,981	-
<b>Total comprehensive income for the financial year</b>	<u>558,864</u>	<u>411,084</u>

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	2018 €	€	2017 €	€
<b>Fixed assets</b>					
Intangible assets	9	13,517		20,276	
Tangible assets	10	1,527,196		1,252,282	
Financial assets	11	100		100	
			1,540,813		1,272,658
<b>Current assets</b>					
Debtors	12	150,283		160,019	
Cash at bank and in hand		4,176,887		3,778,734	
		4,327,170		3,938,753	
<b>Creditors: amounts falling due within one year</b>	13	(536,729)		(420,493)	
<b>Net current assets</b>		3,790,441		3,518,260	
<b>Total assets less current liabilities</b>		5,331,254		4,790,918	
<b>Creditors: amounts falling due after more than one year</b>	14	(252,973)		(271,501)	
<b>Net assets</b>		5,078,281		4,519,417	
<b>The funds of the charity</b>					
Revaluation reserve	16	255,981		-	
Restricted income funds	16	4,709,973		4,439,984	
Unrestricted income funds	16	112,327		79,433	
<b>Total charity funds</b>		5,078,281		4,519,417	

The notes on pages 26 to 36 form part of these financial statements.



DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2018

These financial statements were approved by the board of directors on 29 June 2019 and signed on behalf of the board by:

  
Mary Doherty  
Director

  
Michael Gorman  
Director

The notes on pages 26 to 36 form part of these financial statements.

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF CHANGES IN ACCUMULATED FUNDS  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

	Revaluation reserve	Restricted income funds	Unrestricted income funds	Total
	€	€	€	€
<b>At 1 January 2017</b>	-	4,586,707	(478,374)	4,108,333
Surplus for the financial year			411,084	411,084
Other comprehensive income for the financial year:				
Allocation of Restricted Funds	-	(146,723)	146,723	-
<b>Total comprehensive income for the financial year</b>	-	(146,723)	557,807	411,084
<b>At 31 December 2017 and 1 January 2018</b>	-	4,439,984	79,433	4,519,417
Surplus for the financial year			302,883	302,883
Revaluation of tangible assets	255,981			255,981
Allocation of Restricted funds	-	269,989	(269,989)	-
<b>Total comprehensive income for the financial year</b>	255,981	269,989	32,894	558,864
<b>At 31 December 2018</b>	255,981	4,709,973	112,327	5,078,281

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

STATEMENT OF CASH FLOWS  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

	2018 €	2017 €
<b>Cash flows from operating activities</b>		
Surplus for the financial year	302,883	411,084
<i>Adjustments for:</i>		
Depreciation of tangible assets	18,108	12,328
Amortisation of intangible assets	6,759	6,759
Accrued expenses/(income)	(23,249)	4,554
<i>Changes in:</i>		
Trade and other debtors	9,736	132,117
Trade and other creditors	139,485	71,191
Cash generated from operations	<u>453,722</u>	<u>638,033</u>
Net cash from operating activities	<u><u>453,722</u></u>	<u><u>638,033</u></u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(37,276)	(396,511)
Purchase of intangible assets	-	(27,035)
Net cash used in investing activities	<u><u>(37,276)</u></u>	<u><u>(423,546)</u></u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	(18,293)	(17,792)
Net cash used in financing activities	<u><u>(18,293)</u></u>	<u><u>(17,792)</u></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	398,153	196,695
<b>Cash and cash equivalents at beginning of financial year</b>	3,778,734	3,582,039
<b>Cash and cash equivalents at end of financial year</b>	<u><u>4,176,887</u></u>	<u><u>3,778,734</u></u>

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Unit 3 Parkway House, Western Parkway Business Park, Ballymount, Dublin 12.

**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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

**Incoming Resources**

Income is analysed according to the activity that produced the resources as follows:

**Voluntary Income**

Voluntary income, which consists of monetary donations from the public and from corporate and major donors together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when donations are received.

**Charitable activities**

Grants from Governments and other large institutional donors, where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding applications are approved or paid.

**Investments**

Investment income is accounted for on a receipts basis.

**Restricted Income**

Income received by the organisation, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. It also includes local branch income which is retained by the individual branches for the benefit of members within their branch area. Such specified purposes are within the overall aims of the organisation.

**Unrestricted Income**

Other income, apart from restricted income, is used by the organisation in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

CRM Software	- 25 %	straight line
--------------	--------	---------------

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

**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.

**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:

Computer Equipment	- 25%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

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.

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**Financial assets**

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

**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.

**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.

**DOWN SYNDROME IRELAND**  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**4. Incoming resources**

The total income of the organisation for the financial year has been derived from voluntary income, legacies, investment income, revenue grants and other income.

	Restricted €	Unrestricted €	Total €
Incoming resources from general funds:			
- Voluntary income	593,368	541,107	1,134,475
- Grant income	615,866	-	615,866
- Activities from generating funds	1,195,113	621,486	1,816,599
- Investment income	4,110	123	4,233
Incoming resources from charitable activities	485,753	393,259	879,012
Other incoming resources	30,962	18,385	49,347
	<u>2,925,172</u>	<u>1,574,360</u>	<u>4,499,532</u>

**Restricted and unrestricted funds**

Restricted funds represent income, which has been received and recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Donations or grants may become repayable in the event that the conditions of the related agreements are not adhered to. The Constitution of the company state that all funds and property of an Area Branch shall be applied in a manner consistent with the objects of the Association for the benefit of such Area Branch. Such funds are treated as restricted.

Unrestricted funds represent amounts which are expendable at the discretion of the charity, in furtherance to the objects of the charity, and which have not been designated for other purposes.

**Grant income is further analysed as follows:**

Name of State Agency	Type of Funding	€
Health Service Executive	Payroll	101,394
Dept of Agriculture, Food & Marine	Field of Dreams	141,515
Pobal	Payroll	108,385
Pobal	Ability Programme	90,100
Community Foundation	Field of Dreams	14,040
Health Service Executive	Early Development Programme	33,500
The Ireland Fund	O.T. Equipment	2,500
Down Syndrome Limerick Services CLG	Speech Therapy	19,939
Hospital Saturday Fund	LEEIP programme	13,500
Pyjama Fund	LEEIP programme	20,000
Moycullen Windmill Grant	Various ongoing programmes	14,202
Cork County Council	Field of Dreams	3,500
Wyeth/Nestle	KitKat Lottery Licence	5,000
Scead SICAP	Field of Dreams	2,406

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

Kilkenny Carlow ETB	Respite services	1,545
Mayo Sligo ETB	Dance & Movement workshops	500
Galway Roscommon ETB	Speech Therapy	5,000
ESB EFG	Latch On	10,250
SAP	Regional Resource	3,400
Donegal County Council	Garden Sensory Equipment	1,000
Sunbeam Services	Speech therapy	5,000
Cork ETB	Equipment Grant	2,000
Wicklow County Council	Outings & Classes	1,100
Various other	Other	16,090
		<u>615,866</u>

"Additional Analysis of Pobal SSNO Funding:

		€
Income	2018	108,385
Expenditure (Salaries)	2018	<u>(108,385)</u>

This Pobal SSNO grant was for the period 01/01/18 to 31/12/18.

The whole of the incoming resources are attributable to the principal activity of the company wholly undertaken in Ireland.

**5. Limited by guarantee**

The company is limited by guarantee, not having a share capital.

**6. Net incoming resources / resources expended for the year**

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

	2018	2017
	€	€
Amortisation of intangible assets	6,759	6,759
Depreciation of tangible assets	<u>18,108</u>	<u>12,328</u>

**7. Auditors remuneration**

	2018	2017
	€	€
Audit of the financial statements	<u>14,780</u>	<u>9,375</u>



**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**8. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Management & staff	<u>63</u>	<u>54</u>

The aggregate payroll costs incurred during the financial year were:

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Wages and salaries {including Employers PRSI}	<u>1,766,868</u>	<u>1,455,396</u>

No member of the executive committee or national executive received any remuneration from the organisation during the year. Members of committees receive reimbursement for vouched travel expenses.

**Key Management Personnel**

Key management includes the Chief Executive Officer & the General Manager and excludes the Board of Directors (as no member of the Board is remunerated). The remuneration paid or payable to key management for employee services is shown below:

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Wages & salaries	140,000	136,053
Social Welfare costs	15,190	14,626
Retirement benefits	-	66,256
	<u>155,190</u>	<u>216,935</u>

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

9. Intangible assets

	Computer software	Total
	€	€
<b>Cost</b>		
At 1 January 2018 and 31 December 2018	27,035	27,035
<b>Amortisation</b>		
At 1 January 2018	6,759	6,759
Charge for the financial year	6,759	6,759
<b>At 31 December 2018</b>	13,518	13,518
<b>Carrying amount</b>		
At 31 December 2018	13,517	13,517
At 31 December 2017	20,276	20,276

**Intangible assets held at valuation**

The Directors' have agreed to re-value the Ballymount premises to a current use value of €750,000.

10. Tangible assets

	Freehold property	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€	€
<b>Cost or valuation</b>				
At 1 January 2018	1,172,256	160,487	117,042	1,449,785
Additions	-	10,989	26,287	37,276
Disposals	-	(94,543)	(75,431)	(169,974)
Revaluation	295,981	-	-	295,981
<b>At 31 December 2018</b>	1,468,237	76,933	67,898	1,613,068
<b>Depreciation</b>				
At 1 January 2018	-	138,367	98,945	237,312
Charge for the financial year	-	11,901	6,208	18,109
Disposals	-	(93,290)	(76,259)	(169,549)
<b>At 31 December 2018</b>	-	56,978	28,894	85,872
<b>Carrying amount</b>				
At 31 December 2018	1,468,237	19,955	39,004	1,527,196
At 31 December 2017	1,172,256	22,120	18,097	1,212,473

**DOWN SYNDROME IRELAND**  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**11. Financial assets**

	Shares in group undertakings	Total
	€	€
<b>Cost</b>		
At 1 January 2018 and 31 December 2018	100	100
<b>Provision for diminution in value</b>		
At 1 January 2018 and 31 December 2018	-	-
<b>Carrying amount</b>		
At 31 December 2018	100	100
At 31 December 2017	100	100

In the opinion of the directors, the unlisted shares in the company's subsidiary is not materially less than the amount at which it is stated in the balance sheet.

**Investments in group undertakings**

	Registered office	Nature of business	Class of share	Shares held  2018 %	2017 %
<b>Subsidiary undertakings</b>					
Park North Educational Aid Ltd	Unit 3 Parkway House, Western Parkway Business Park, Ballymount Dublin 12	Sale of therapy and educational aids & books	€1 Ordinary shares	100	100

The results and capital and reserves for the period of the trading companies are as follows:

	Capital and reserves		Profit/(loss) for the period	
	2018 €	2017 €	2018 €	2017 €
<b>Subsidiary undertakings</b>				
Park North Educational Aid Ltd	(4,342)	(4,342)	-	(2,010)

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

**12. Debtors**

	2018	2017
	€	€
Trade debtors	112,469	134,396
Other debtors	-	10,940
Prepayments	37,814	14,683
	<u>150,283</u>	<u>160,019</u>

**13. Creditors: amounts falling due within one year**

	2018	2017
	€	€
Amounts owed to credit institutions	30,093	30,093
Trade creditors	260,817	189,771
Other creditors	-	2,970
Tax and social insurance:		
PAYE and social welfare	71,773	123,845
VAT	1,069	1,287
Accruals	49,278	72,527
Deferred income	123,699	-
	<u>536,729</u>	<u>420,493</u>

**14. Creditors: amounts falling due after more than one year**

	2018	2017
	€	€
Amounts owed to credit institutions	<u>252,973</u>	<u>271,501</u>

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FINANCIAL YEAR ENDED 31 DECEMBER 2018

**15. Financial instruments**

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

	2018 €	2017 €
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors	112,469	134,396
Other debtors	-	10,940
Cash at bank and in hand	4,176,887	3,778,734
	<u>4,289,356</u>	<u>3,924,070</u>
<b>Financial assets that are equity instruments measured at cost less impairment</b>		
Unlisted investments	<u>100</u>	<u>100</u>
<b>Financial liabilities measured at amortised cost</b>		
Bank and other loans	283,066	301,594
Trade creditors	260,817	189,771
Other creditors	-	2,970
Deferred Income	123,699	-
	<u>667,582</u>	<u>494,335</u>

**16. Reserves**

The reserves of the company consist of retained restricted funds and unrestricted funds as well as a property revaluation reserve.

	Property Revaluation Reserve €	Restricted Funds €	Unrestricted Funds €	Total Funds €
Opening Balance	-	4,439,984	79,433	4,519,417
Property revaluation	255,981			255,981
Surplus / (Deficit)		269,989	32,894	302,883
	<u>255,981</u>	<u>4,709,973</u>	<u>112,327</u>	<u>5,078,281</u>

**DOWN SYNDROME IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FINANCIAL YEAR ENDED 31 DECEMBER 2018**

**17. Directors transactions**

No director received any remuneration during the year (2017: €Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (31 December 2017: €Nil).

**18. Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2018	2017	2018	2017
	€	€	€	€
Park North Educational Aid Ltd	-	-	-	10,940

**19. Connected parties**

Certain branches have incorporated companies to acquire properties for the use of local members. These companies are controlled by Boards of Directors not under the control of the Board of Down Syndrome Ireland and carry out activities which are separate from the activities of the branches. These companies also supply Speech and Language Therapy to Down Syndrome Ireland.

**20. Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**21. Approval of financial statements**

The board of directors approved these financial statements for issue on 29 June 2019.

DOWN SYNDROME IRELAND  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL)

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

Down Syndrome Ireland  
(A Company Limited by Guarantee and not having Share Capital)

**COMBINED BRANCHES**  
Detailed profit and loss account (continued)  
Financial year ended 31 December 2018

	2018	2017
	€	€
<b>Income</b>		
Membership fees	23,272	23,195
Donations	564,665	714,599
Coin collections	5,431	1,664
Grant income	310,987	246,666
Fundraising	832,222	842,291
Tour De Leinster	-	45,417
Tour De Munster	187,179	216,901
Marathon & Mini Marathons	40,629	28,505
Tea rooms	121,421	97,713
Flag Day / Honey day	13,662	6,362
Speech Therapy	225,005	253,654
Ability Programme / Latch On	147,395	89,453
Christmas cards	4,101	5,359
Charity shop	96,097	-
Field of Dreams	13,155	-
Other Income	30,962	34,763
Investment income	4,110	2,086
	<u>2,620,293</u>	<u>2,608,628</u>
<b>Expenditure</b>		
Wages and salaries	(739,932)	(608,745)
Home teacher & speech	(450,690)	(286,105)
Outings & functions	(96,812)	(57,545)
Classes & speakers	(84,527)	(236,193)
Tea room costs	(59,103)	(48,239)
Room hire & rent	(87,505)	(131,938)
Occupational Therapist	(85,772)	(85,937)
Fundraising	(145,674)	(92,944)
Field of Dreams horticultural supplies	(20,161)	-
Flag day / Honey day	(5,422)	-
Swimming	(45,071)	(52,653)
Sundry activities	(31,165)	(23,360)
Christmas cards	-	(221)
Numicon	(4,358)	(680)
Charity shop	(28,979)	-
Ability Programme / Latch On	(158,618)	(274,379)
DSI AGM	(1,210)	(3,730)
Insurance	(3,788)	(3,410)
Light and heat	(23,319)	(19,372)
Repairs and maintenance	(56,465)	(32,628)
Printing & stationery	(30,634)	(22,503)
Promotion, advertising & awareness campaigns	(1,580)	(2,852)



Down Syndrome Ireland  
(A Company Limited by Guarantee and not having Share Capital)

COMBINED BRANCHES  
Detailed profit and loss account (continued)  
Financial year ended 31 December 2018

	2018	2017
	€	€
Postage & telephone	(24,865)	(27,187)
Computer, database, website costs	(13,883)	(5,845)
Travelling expenses	(27,572)	(23,451)
Professional fees	(25,759)	(25,483)
Bank & merchant service charges	(11,276)	(11,815)
Bad debts	-	3,281
General expenses	(59,721)	(53,297)
Donations	(11,396)	(16,065)
Depreciation of tangible assets	(15,047)	(9,144)
	<u>(2,350,304)</u>	<u>(2,152,440)</u>
 <b>Branches Operating surplus</b>	 <u><u>269,989</u></u>	 <u><u>456,188</u></u>

Down Syndrome Ireland  
(A Company Limited by Guarantee and not having Share Capital)

**NATIONAL OFFICE**  
**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2018**

	2018 €	2017 €
<b>Income</b>		
Membership fees	3,729	3,006
Donations	536,118	314,606
Coin collections	1,260	3,163
Grant income	304,879	267,730
Fundraising	141,573	176,409
Tour De Leinster	-	10,618
Tour De Munster	-	6,000
Marathon & Mini Marathons	15,295	15,973
HB Ice Cream	238,738	249,392
Rev-Up	-	91,298
Conferences	36,786	8,320
Numicon training	1,050	2,300
Christmas cards	25,135	28,980
Charity DVD	-	295
Charity shop	368,124	328,311
Millennial of the Year	141,795	-
Camino Walk	46,249	-
Other Income	18,385	33,700
Investment income	123	5
	<u>1,879,239</u>	<u>1,540,106</u>
<b>Expenditure</b>		
Wages and salaries	(1,026,936)	(801,758)
Staff training & expenses	(10,722)	(14,217)
Fundraising expenses	(42,703)	(30,607)
Coin collectors	-	(2,571)
HB expenses	(15,373)	(30,585)
Flag day / Honey day	(2,813)	(166)
Rev-Up	-	(28,687)
Sundry activities	(18,990)	(5,000)
Member Support Team	(66,747)	(50,713)
NCH Tallaght	(65,335)	(66,834)
Christmas cards	535	(12,852)
Numicon	(17,902)	(11,266)
Newsletter	(9,595)	(30,354)
Charity shop	(136,031)	(87,116)
Ability Programme / Latch On	(72,664)	(1,067)
Regional officer	-	(44,893)
National advisory council	(7,226)	(28,319)
Conferences & AGM	(13,866)	(38,321)
Lobbying costs	(52)	(491)
Rent & rates	(12,222)	(25,630)

Down Syndrome Ireland  
(A Company Limited by Guarantee and not having Share Capital)

**NATIONAL OFFICE**  
**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2018**

	2018	2017
	€	€
Insurance	(24,513)	(25,737)
Light and heat	(13,660)	(8,624)
Repairs and maintenance	(14,230)	(12,733)
Printing & stationery	(6,587)	(7,293)
Promotion, advertising & awareness campaigns	(31,648)	(3,077)
Postage & telephone	(28,240)	(29,462)
Computer, database, website costs	(50,134)	(21,200)
Professional fees	(96,931)	(111,924)
Auditors remuneration	(14,780)	(9,375)
Bank & merchant service charges	(12,988)	(7,418)
Loan interest	(12,434)	(12,302)
General expenses	(7,762)	(6,791)
Subscriptions	(3,975)	(7,884)
Amortisation of intangible assets	(6,759)	(6,759)
Depreciation of tangible assets	(3,061)	(3,184)
	<u>(1,846,344)</u>	<u>(1,585,210)</u>

<b>National Office Operating surplus</b>	<u>32,895</u>	<u>(45,104)</u>
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**Restricted Funds**

Of the incoming resources above, the following are restricted:

Grant income	<u>304,879</u>	<u>267,730</u>
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Of the incoming expended above, the following are restricted:

Member Support payroll	192,444	200,896
Ability Programme / Latch On	47,100	-
NCH Tallaght	65,335	66,834
	<u>304,879</u>	<u>267,730</u>

Down Syndrome Ireland  
(A Company Limited by Guarantee and not having Share Capital)

**COMBINED BRANCHES**

Balance Sheet

As at 31 December 2018

	Note	2018 €	€	2017 €	€
<b>Fixed assets</b>					
Tangible assets	10	<u>616,776</u>		<u>597,037</u>	
			616,776		597,037
<b>Current assets</b>					
Debtors	12	381,927		475,304	
Cash at bank and in hand		<u>3,714,760</u>		<u>3,446,921</u>	
		4,096,687		3,922,225	
<b>Creditors: amounts falling due within one year</b>	13	<u>(127,192)</u>		<u>(203,074)</u>	
<b>Net current assets</b>			3,969,495		3,719,151
<b>Total assets less current liabilities</b>			<u>4,586,271</u>		<u>4,316,188</u>
<b>Net assets</b>			<u><u>4,586,271</u></u>		<u><u>4,316,188</u></u>
<b>Capital and reserves</b>					
Restricted income funds	16	4,586,272		4,316,188	
		<u><u>4,586,272</u></u>		<u><u>4,316,188</u></u>	

These financial statements were approved by the board of directors on 29 June 2019 and signed on behalf of the board by:

The notes on pages 26 to 36 form part of these financial statements.