

Registration Number 131012

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

Directors' Report and Financial Statements

for the year ended 31 December 2013

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

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Directors and other information

Directors	Clare Leonard	Resigned: 08/06/2013
	Frank O'Sullivan	
	Robert Doyle	
	Charles Gallagher	Resigned: 08/06/2013
	Brian Smyth	
	Robert McDermott	
	Eamonn Bray	
	Conor Ryan	
	Emmett Corcoran	Resigned: 08/06/2013
	Michelle Leigh	
	Desmond Mulhall	Appointed: 08/06/2013
	Eddie Grant	Appointed: 08/06/2013
	Mary Doherty	Appointed: 08/06/2013
Fran Kane	Appointed: 08/06/2013	
Secretary	Fran Kane	Appointed: 08/06/2013
	Risteard Pearse	Resigned: 08/06/2013
Chief executive	John Patrick Clarke	
Company number	131012	
Charity Number	CHY 6062	
Registered office	Citylink Business Park Old Naas Road Dublin 12	
Auditors	O'Hare Donohoe Chartered Certified Accountants & Registered Auditors Unit 7 Scurlockstown Business Park Dublin Road Trim Co Meath	
Business address	Citylink Business Park Old Naas Road Dublin 12	
Bankers	AIB Plc 1 Lower Baggot Street Dublin 2	
Solicitors	Dillon Eustace 33 Sir John Rogersons Quay Dublin 2	

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Directors' report
for the year ended 31 December 2013

The directors present their report and financial statements of the charity for the year ended 31 December 2013. The financial statements have been prepared in accordance with the accounting policies set out on pages 19 - 27 of the financial statements and comply with the company's 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 and review of the business

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 towards an improved quality of life for our members along with respect and acceptance of people with Down syndrome as valued members of Irish Society. Our goal is to significantly improve the quality of life of people with Down syndrome, to ensure that each individual has the opportunity to develop his/her full potential and to help make their own futures as independent as possible.

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 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.

The statement of financial activities for the year is set out on page 16 of the financial statements. Down Syndrome Ireland, must raise approximately €3.1 million annually to support our activities. We have always relied heavily on fundraising and donations to support our work. On average less than 6% of our overall income comes from Grants and State funding, with much work needed to bring in the remaining funds through a variety of fundraising efforts and donations. 2013 was another extremely challenging year for DSI's fundraising efforts, with many new initiates introduced to sustain income levels.

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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National Resource Team:

In 2013 Down Syndrome Ireland's National Resource Team (NRT) comprised of a full-time Specialist Counsellor, Director of Policy, Ethics & Independence and Clinical Research Nurse. Part-time posts on the team include two Education Officer Consultants, Speech & Language Therapist (1 day a week) and Early Development Advisor (3 hours weekly).

The Mission of the NRT is:

- To foster a spirit of independence in people with Down syndrome and their families
- To promote the objectives and guiding principles for best-practice in the areas of early development, education, personal development, health-care, emotional well-being and independence for individuals with Down syndrome.
- To empower families and people with Down syndrome and equip them with the knowledge and skills to advocate for their rights.
- To promote a positive image of people with Down syndrome as valued members of Irish society.
- To affect change through a solution-focused approach.

The professionals who comprise Down Syndrome Ireland's NRT continued throughout 2013 to provide services to the community connected with Down syndrome. Employing a "train the trainer" approach the team works closely to develop innovative ways of addressing areas of personal development and healthy lifestyles which lead to emotional, physical and mental wellbeing of individuals who have Down syndrome. The members of the NRT are dedicated to preparing and providing the most up-to-date information and advice services to our membership of over 3,000 families. The NRT 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:

- Counselling services;
- Information seminars and conferences;
- Individual parent queries;
- Case conferences;
- Advocacy supports;
- Visits to branches/schools/services/hospitals;
- Personal development courses;
- Facilitation of National Advisory Council work.

Tier Two: Educating Professionals (train the trainer)

- Management of Latch-On Adult Literacy programme across all four provinces;
- Teacher/SNA 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;
- Supervision of branding and ensuring adherence to DSI mission and ethos;
- Representation in the media;

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- The provision of content for grant proposals.

Supporting Research: The NRT is also 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.

Services for New and Expectant Parents

In 2013 DSI continued to offer a host of services to new and expectant families. For many new and expectant parents, DSI is the first point of contact. Professionally trained staff and specialists within the NRT are available to address parent queries and provide on-going support and counselling as required.

New Parent Guide

An information booklet for new parents is written and published by Down Syndrome Ireland. The new parent information booklet contains well-researched and accurate information for new parents in Ireland. Throughout 2013 DSI continued to disseminate this booklet to maternity hospitals nationwide.

Parent Link

Parent Link is a voluntary support and information service for parents of new babies with Down syndrome. It is a service run entirely on a voluntary basis by parents who are familiar with the feelings and reactions associated with having a child with Down syndrome in the family. Parent Link parents provide time, confidentiality and a listening ear for new parents. Parent Link parents receive training in communication skills from Down Syndrome Ireland's National Resource Team. DSI continued to provide this service throughout 2013 and to provide support to the parent volunteers.

New Parents' Conferences

New Parent Conferences are run annually by DSI. Being a parent of a new baby who has Down syndrome can be a traumatic experience for many parents. Many will feel disappointed and possibly scared at the prospect of bringing up a child with an intellectual disability. They may also wonder if they have the strength and ability to do their best for their son/daughter. Some may worry about health issues, family life and about the effect of this condition on their child, family and each other. We at Down Syndrome Ireland have found that one of the best ways to address these issues is by holding an annual residential weekend conference somewhere around the country. Parents of children under two years of age arrive on Friday evening and leave on Sunday at lunchtime. All meals and accommodation are provided at a minimal cost in order to make the opportunity accessible to all our members regardless of income. The weekend offers parents the opportunity to meet other parents in a relaxed and child-free environment and give them time to reflect on their new situation. During the weekend they are helped by speakers who are experts in the world of Down syndrome. They receive information and have time for discussion on such topics as their feelings, health concerns, speech and language therapy, family life and interaction and communication skills. The weekend is confined to fifty people, this small number ensures that each family is given the time and expertise they require to make their experience beneficial for their situation.

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The 2013 conference was hosted in Laois during November with over 50 new parents in attendance. Analysis of parent evaluations of the conference revealed high levels of parent satisfaction.

Early Development

Early Development is extremely important in supporting children's growth and development during their early years. A number of local branches run Early Development projects. In addition to this DSI ran regional Early Development Conferences during 2013 in Cork and Galway for parents as well as the first in-depth Early Development and Communications conference for professionals. Our Early Development consultant continues to be available to answer any queries that arise in this area and DSI remain actively involved in Special Interest Groups such as the LAMH Research and Development Group.

Education Services

Down Syndrome Ireland employed two part-time Education Consultants during 2013. They provide parents with information on general educational issues such as:

- strategies for working in partnership with the child's school
- supports available to children with special educational needs (SNAs, Resource Teachers, etc.)
- how parents can support the development of literacy and numeracy skills.

The Educational Consultants also provide services to schools, teachers and SNAs directly through the provision of training and assistance with individual queries and cases.

In 2013, Education consultants visited 12 branches by request (Galway, Louth / Meath, Westmeath, Leitrim / West Cavan, Donegal, Waterford, Kildare, Tipperary, Mayo, Monaghan, Limerick and Kerry). Numerous individual visits were also paid to schools and parents in all branches.

In addition to the Education Consultants' services, DSI held two successful Education Conferences in 2013 in Galway and Kilkenny offering sessions to both parents and professionals. Provision of Numicon Maths Equipment and training was also on-going throughout 2013.

Research and development, lobbying and forming alliances and partnerships with relevant bodies continued to form a key part of DSI's work in the area of education in 2013.

The education consultant had an ongoing engagement with the National Council for Special Education in relation to the teaching resources for all children with Down syndrome but particularly for those with a mild intellectual disability. This included meetings with the NCSE staff and Department officials including Minister Quinn. The consultant was appointed to the NCSE's Consultative Forum and attended all meetings as well as the NCSE Research Conference. There also was a substantive engagement with the State Examinations Commission regarding examination accommodations. Assistance and briefings was also provided to politicians including work with Finian McGrath TD's Down's Syndrome (Equality of Access) Bill 2013.

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Down Syndrome Ireland Speech and Language Therapy Special Interest Group (SIG)

The Down Syndrome Ireland Speech & Language Therapy Special Interest Group (DSI SIG) was founded by Down Syndrome Ireland in 2009. The primary purpose of the DSI SIG is 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. DSI has worked with noted experts in the field of Speech and Language Therapy to devise suitable programmes and training events to this end.

The DSI SIG meets twice a year, once for a study day and once for a skills training seminar.

The SIG National Training Event 2013 was held during June. Geraldine Moran, Aoife Ni Riordan and Ger Manley delivered training on using iPads as therapy tools with children with Down syndrome.

The SIG National Study Day was planned to tie in with the Behaviour Conference in November 2013, offering SIG members the opportunity to join the morning session of the Behaviour Conference for professionals, followed by an afternoon session focusing on the impact of behavioural challenges on outcomes in speech and language therapy. However the afternoon session did not take place due to the very small number of SIG members who applied to attend. Informal feedback suggests that therapists in many services are no longer being given time for continuing professional development.

Counselling and Dramatherapy

Down Syndrome Ireland continued through 2013 to offer a counselling and dramatherapy service to people with Down syndrome and their families. The counsellor offers a safe, confidential and non-judgmental environment in which clients can: receive the support they need to resolve issues and make decisions; deal with negative feelings and emotions; gain clarity and perspective on the issue; identify and explore personal resources and develop new skills. DSI's counsellor also plays a key role in many other services, such as services to new and expectant parents, personal development programmes and services to professionals.

Personal Development Programmes

Down Syndrome Ireland runs ten-week personal development courses around the country for children and adults with Down syndrome. The course is divided into four modules, comprising; friendships, feelings, sexuality and self-esteem. In 2013 two personal development courses were delivered in Kerry for teens and adults. A personal development course was also delivered for children in Waterford.

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National Advisory Council

Our National Advisory Council (NAC) continues to represent the opinions of adults with Down syndrome within the organisation. The committee meet once a month in the DSI national office and meetings are facilitated by a member of the NRT. In 2013 the council launched their positive awareness campaign, acknowledging the positive contributions that people with Down syndrome make to their families and communities. The Council also launched an anti-bullying campaign entitled 'I'm OK, You're Mean' which comprises of a video and booklet. Members of the NAC represented DSI by delivering lectures and talks to professionals and undergraduates about their experiences of living with Down syndrome. One member addressed a select committee at the Council of Europe on accessible tourism and culture. The NAC supported one undergraduate multimedia studies student with his thesis about living with Down syndrome in Irish society. The NAC also supported four masters students with their multimedia project about friendships. In addition to this, members of the Council also travelled to Rome as part of the "Think Different, Think Europe" pan-European project.

Latch-On Adult Literacy Programme

Literacy & Technology Hands On (Latch-On) is two-year literacy programme for adults with intellectual disability. Latch-On was initiated and developed at the School of Education at the University of Queensland and has a strong foundation in educational research and practice. The programme provides opportunities for adults with Down syndrome to commence and continue their literacy development. Through 2013 Down Syndrome Ireland continued running of the Latch-On programmes across all four provinces. We currently have thirteen teaching sites nationwide in Dublin, Louth, Meath, Roscommon, Cavan, Monaghan, Waterford, Limerick, Clare, with two sites in Kildare and two sites in Kerry.

Ireland is the first European country to acquire a license to run Latch-On and the programme has been extremely successful. Quantitative and qualitative data was gathered at the outset of the pilot phase of the programme; ongoing data gathering and analysis are integral parts of the programme. The Irish data will form part of an international research project as conducted by the University of Queensland.

Professional development for teachers was provided by the University of Queensland during May 2013 with the creators of the programme also visiting each site to conduct audit reviews and ensure compliance with the programmes methodologies.

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Smart Tourism European Project

In 2013, DSI concluded work on the pan-European Smart Tourism Project. The project focuses on the development of new methods and tools through the mobility, active participation and exchange of experiences of people with Down syndrome. The project involved the participation of three Down syndrome associations comprising the national associations of Italy and Portugal as well as Down Syndrome Ireland. The project foresaw the production of three easy-to-read European city guidebooks comprising Rome, Dublin and Lisbon. The primary target group is individuals with Down syndrome, however it was envisaged that the easy-to-read guidebooks would also be of use to other target groups including people with a low level of English and those with acquired brain injury. The project concluded in Ireland with the production and launch by the deputy Lord Mayor of an easy-to-read 'Smart Tourism' Guidebook of our capital city. This guidebook was designed by people with Down syndrome for people with Down syndrome. The project participants developed a range of writing and analytical skills during the production and testing phases of this project. Participants were introduced to a new genre of writing. Participants experienced travelling experiences in two European countries as recommended by their peers. Participants demonstrated improved self-confidence as the project progressed and the participants worked together as a team by listening to and respecting one another's opinions. The Smart Tourism project has empowered our members to avail of life's opportunities similar to those opportunities afforded to their peers in the general population.

Health

DSI in collaboration with the Department of Health employs a Clinical Nurse Specialist to carry out research specific to health related issues experienced by individuals with Down syndrome. The role includes assisting individuals with Down syndrome, their parents/guardians and other medical providers with any health issues that may arise. In 2013, the Clinical Nurse Specialist continued to provide advice and up to date information and education nationwide within the area of Down syndrome and health for children and adolescents from birth to 18 years. The focus of the research programme is to promote individual and family participation in care and identifying and meeting the needs of children with Down syndrome and their families throughout childhood and adolescents. The Clinical Nurse Specialist provides clear understanding of healthcare issues including available treatment and care options as their child grows and develops. She continues to act as a communication link for parents with allied health professionals within hospital and community services locally and nationally.

2013 saw an increased amount of new referrals from maternity hospitals and community services requesting support for new babies with Down syndrome and their families. Support and aftercare is provided to individuals and their parents when they attend the hospital for procedures and feedback is given to community services. Health education talks were delivered to branches, community services, medical professionals and students throughout the year. Research is also being conducted into health and wellbeing, education and future planning. Further research is also being undertaken in conjunction with Our Lady's Hospital, Crumlin on Arthropathy of Down syndrome. It is hoped that this piece of research will be one of the largest in the world on this topic.

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Lobbying

Down Syndrome Ireland has a long and proud history of lobbying and campaigning for, and on behalf of people with Down syndrome and their families in Ireland. Throughout 2013, DSI continued our efforts to effect change in the Education, Health and Disability Rights area. DSI co-organised protest marches on these issues and was a founding member of the Disability Rights Coalition, Ireland to lobby on all the issues that relate to people with an intellectual disability. In May, over 60 TDs and Senators attended a briefing at the AV rooms in Leinster House given by DSI parents and the NRT focusing on the educational needs of children with Down syndrome. This led to the formation of a cross party group supporting the efforts of DSI to increase the level of resources allocated to children who have Down syndrome to support their education. In June 2013 a small delegation met with the Minister for Education & Skills to further raise the awareness of this issue. Our Education Consultant has been appointed to the NCSE's consultative forum. A number of meetings took place with the chair of the Health and Social protection committee on the medical card issue. Activity on both these issues continue at a high level into 2014.

Publications

DSI publishes a magazine thrice annually. The publication includes information on a wide variety of topics of interest to families and professionals. Down Syndrome Ireland also provides a wide range of booklets, factsheets and resources covering many aspects of living with Down syndrome.

During 2013 a number of new publications were added to the existing list of DSI publications including a new Student Information Pack, an awareness booklet about bullying including a series of personal stories about experiences of bullying and the Smart Tourism Guide to Dublin.

During 2013 DSI also worked with the Referendum Commission for the first time to produce an easily accessible guide to the two referendums for those with intellectual disability. The aim of the guide was to provide information on the referendums held on Friday 4th October, in an accessible format for people with intellectual disability so that they can make an informed choice. DSI has been consistently calling on state bodies to provide accessible information in relation to public information campaigns to those with intellectual disabilities and this is the first time that it has been done.

Awareness Campaigns

In 2012 The National Advisory Council (NAC) and National Resource Team (NRT) in Down Syndrome Ireland worked together to devise materials for an awareness campaign aimed at challenging societal views and perceptions of the condition of Down syndrome. 2013 saw a number of new themes and materials developed. The involvement of the NAC proved invaluable to the development of campaign materials. DSI also developed an Advocacy calendar from this campaign and the calendar was distributed to employers and supporters throughout the country.

To improve understanding and challenge perceptions of Down syndrome, DSI also train volunteers and professionals on policy and best practice. Information sessions are also delivered to employers and unions.

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Conferences

DSI offer conferences and information sessions on a wide variety of topics to our members and to professionals that work with people with Down syndrome. Each year DSI also hold an annual conference for our members to coincide with our AGM. Notable conferences during 2013 included 'Addressing Behavioural Issues in children, Teens and Adults with Down syndrome'. The two day conference was delivered by internationally recognised speakers Dr D McGuire & Dr G. Capone and was well attended by both parents and professionals.

Other Supports

In addition to the many projects undertaken and the support services of the National Resource Team, we have a dedicated team of support staff in our National Office offering a variety of services and supports to members as well as support and administrative services to our branch network.

Local Branches

In addition to a National office, 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.

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 Latch-On (Adult Literacy) Programme
- Employment Opportunities
- Arts & Crafts Classes
- Speech & Drama Classes
- Dance Classes
- Social Occasions including:
 - Christmas Parties
 - Summer Outings
 - Theatre & Concert visits

All the services provided at branch level are funded through donations and fundraising by the members of those branches and their families and friends.

In recent years DSI's branches have played an ever increasing role in providing services to members, with large scale Speech & Language programmes, Employment services, Literacy programmes and Home Teacher services being offered. The list of services offered has continued to grow in light of increasing demand for such services in light of various services being perpetrated on our members.

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Results

The results for the year are set out on page 16.

Principal risks and uncertainties

The economic climate and our high dependency on voluntary donations and fundraising still present 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.

Directors of the Company

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 head office projects.

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.

Governance of the charity

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

Volunteers

The charity is grateful for the unstinting efforts of its donors and volunteers who provide educational and social activities for our members and fundraising.

Future Plans

The company is developing a strategic plan for the next few years to take account of the present economic climate but plans to develop the resource centre with the aim of enhancing the lives of individuals with Down syndrome and helping them reach their full potential. The achievement of our plans to a large extent depends on future fund raising.

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Books of Account

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at Citylink Business Park, Old Naas Road, Dublin 12 and the various branches nationwide.

Auditors

The auditors, O'Hare Donohoe, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

Signed on behalf of the board:

Mary Doherty

Eamonn Bray

Date: 14 June 2014

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Statement of directors responsibilities for the members' financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Association of Chartered Certified Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts, 1963 to 2013. 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.

On behalf of the board

Mary Doherty
Director

Eamonn Bray
Director

Date: 14th June 2014

**Independent auditor's report to the members of
Down Syndrome Ireland
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We have audited the financial statements of Down Syndrome Ireland for the year ended 31 December 2013 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 13, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Basis for qualified opinion on financial statements

Qualified opinion arising from a limitation in audit scope. In common with other charities in receipt of voluntary income, the completeness of such income is not susceptible to independent audit verification. The company's recorded income includes voluntary income of €3,140,817 over which the system of control over completeness could not be relied upon for the purposes of our audit. There were no other satisfactory procedures that we could adopt to gain assurance as to the completeness of voluntary income. In forming our opinion we evaluated the overall adequacy of the presentation of information in the financial statements.

Qualified opinion on financial statements

In our opinion, except for the effects of the matter described in the Basis for qualified opinion paragraph, the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

**Independent auditor's report to the members of
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Matters on which we are required to report by the Companies Acts, 1963 to 2013

- In respect solely of the limitation on our work relating to the assessment of the appropriateness of the going concern basis of preparation of the financial statements, described above, we have not obtained all the information and explanations that we consider necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion, the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Acts, 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

**Patrick O'Hare
for and on behalf of
O'Hare Donohoe
Chartered Certified Accountants & Registered Auditors
Unit 7 Scurlockstown Business Park
Dublin Road
Trim
Co Meath**

14 June 2014

This is certified a true copy.

On behalf of the board

**Mary Doherty
Director**

**Fran Kane
Company Secretary**

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Statement of financial activities (including STRGL)
for the year ended 31 December 2013

		Continuing operations	
		2013	2012
		€	€
	Notes		
Incoming resources	2		
Incoming resources from general funds:			
- Voluntary income		696,749	492,015
- Grant income		170,757	166,091
- Activities for generating funds		1,875,148	1,749,610
- Investment income		41,882	39,011
Incoming resources from charitable activities		505,635	354,400
Other incoming resources		63,285	64,801
Total incoming resources		<u>3,353,456</u>	<u>2,865,928</u>
Resources expended			
Costs of generating voluntary income			
Charitable activities		230,513	275,197
Governance costs		2,668,865	2,433,244
		<u>228,420</u>	<u>150,629</u>
Total resources expended		<u>3,127,798</u>	<u>2,859,070</u>
Resources surplus / (defecit)		225,658	6,858
Total funds brought forward		<u>2,748,703</u>	<u>2,741,845</u>
Total funds carried forward		<u><u>2,974,361</u></u>	<u><u>2,748,703</u></u>

There are no recognised gains or losses other than the profit or loss for the above two financial years.

These financial statements were approved and authorised for issue by the Board on 14 June 2014 and signed on its behalf by

Mary Doherty
Director

Eamonn Bray
Director

The notes on pages 19 to 27 form an integral part of these financial statements.

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

Balance sheet
as at 31 December 2013

	Notes	2013		2012	
		€	€	€	€
Fixed assets					
Tangible assets	7		15,848		6,892
Financial assets	8		100		100
			<u>15,948</u>		<u>6,992</u>
Current assets					
Stocks	9	1,546		-	
Debtors	10	110,004		167,096	
Cash at bank and in hand		3,124,545		2,766,856	
		<u>3,236,095</u>		<u>2,933,952</u>	
Creditors: amounts falling due within one year	11	<u>(246,621)</u>		<u>(114,677)</u>	
Net current assets			<u>2,989,474</u>		<u>2,819,275</u>
Total assets less current liabilities			3,005,422		2,826,267
Accruals and deferred income	12		<u>(31,061)</u>		<u>(77,564)</u>
Net assets			<u>2,974,361</u>		<u>2,748,703</u>
Reserves					
Revenue reserves account			<u>2,974,361</u>		<u>2,748,703</u>
Members' funds	13		<u>2,974,361</u>		<u>2,748,703</u>

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

Cash flow statement
for the year ended 31 December 2013

	Notes	2013 €	2012 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		225,658	6,858
Depreciation		10,694	10,192
(Increase) in stocks		(1,546)	60
Decrease in debtors		57,092	(82,983)
Increase in creditors		85,441	11,147
Net cash inflow from operating activities		<u>377,339</u>	<u>(54,726)</u>
 Cash flow statement			
Net cash inflow from operating activities		377,339	(54,726)
Capital expenditure	16	(19,650)	(1,294)
Increase in cash in the year		<u>357,689</u>	<u>(56,020)</u>
 Reconciliation of net cash flow to movement in net funds (Note 17)			
Increase in cash in the year		357,689	(56,020)
Net debt at 1 January 2013		<u>2,766,856</u>	<u>2,822,876</u>
Net funds at 31 December 2013		<u>3,124,545</u>	<u>2,766,856</u>

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

Notes to the financial statements
for the year ended 31 December 2013

1. Statement of 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.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The audited financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Income Policy

Income represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

1.3. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Computer equipment	-	25% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line

1.4. Financial assets

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

1.5. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.6. Taxation

As a consequence of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 of the Taxes Consolidation Act 1997.

Irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

1.7. Pensions

The company operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the company. The annual contributions are charged to the Statement of Financial Activities in accordance with FRS 17 "Pensions".

1.8. 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.

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

2. Income

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

	Restricted	Unrestricted
	€	€
Incoming resources		
Incoming resources from general funds:		
- Voluntary income	303,875	392,874
- Grant income	170,757	-
- Activities for generating funds	1,239,573	635,574
- Investment income	40,262	1,620
Incoming resources from charitable activities	307,561	198,074
Other incoming resources	51,088	12,198
	<u>2,113,116</u>	<u>1,240,340</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 Memorandum and Articles 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.

3. Net incoming resources / resources expended for the year	2013	2012
	€	€
Resources surplus / (deficit) is stated after charging:		
Directors remuneration	-	-
Depreciation and other amounts written off tangible assets	10,694	10,192
Auditors' remuneration	9,375	9,482
	<u>170,757</u>	<u>166,091</u>
and after crediting:		
Government grants	170,757	166,091
	<u>170,757</u>	<u>166,091</u>

The audit fee is in respect of audit only. No amounts, apart from €1,230 for a corporate governance report, were paid to the auditors in relation to advisory, tax advisory or other assurance services.

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

4. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2013	2012
	Number	Number
Management and staff	47	41
	<u>47</u>	<u>41</u>

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

5. Transactions with directors

There were no transactions with the directors during the period.

6. Pension costs

The company operates a defined contribution pension scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €42,917 (2012 - €45,000).

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

7. Tangible fixed assets	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2013	101,734	93,116	194,850
Additions	16,791	2,859	19,650
At 31 December 2013	<u>118,525</u>	<u>95,975</u>	<u>214,500</u>
Depreciation			
At 1 January 2013	96,898	91,060	187,958
Charge for the year	8,568	2,126	10,694
At 31 December 2013	<u>105,466</u>	<u>93,186</u>	<u>198,652</u>
Net book values			
At 31 December 2013	<u>13,059</u>	<u>2,789</u>	<u>15,848</u>
At 31 December 2012	<u>4,836</u>	<u>2,056</u>	<u>6,892</u>

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

8. Financial assets	Unlisted shares €	Total €
Cost		
At 1 January 2013		
At 31 December 2013	100	100
	<u> </u>	<u> </u>
Net book values		
At 31 December 2013	100	100
At 31 December 2012	<u>100</u>	<u>100</u>
	<u> </u>	<u> </u>

The financial assets comprises shares in DSI Down Syndrome Ireland Trading Limited.

Registered office	Citylink Business Park, Old Naas Road, Dublin 12
Country of incorporation	Republic of Ireland
Details of investment	100 Ordinary shares of €1
Portion of equity held by company	100%
Principal activity	Sale of therapy and educational aids and books

The capital and reserves and profit/(loss) for the year ended 31 December 2013 of the subsidiary was as follows:

	Net assets at 2013 €	Profit for the year ended 2013 €
DSI Down Syndrome Ireland Trading Limited	(2,033)	(2,052)
	<u>(2,033)</u>	<u>(2,052)</u>
	<u> </u>	<u> </u>

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

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

9. Stocks	2013 €	2012 €
Finished goods and goods for resale	<u>1,546</u>	<u>-</u>

There are no material differences between the replacement cost of stock and the balance sheet amount.

10. Debtors	2013 €	2012 €
Trade debtors	2,645	6,968
DSI Down Syndrome Ireland Trading Ltd	17,213	17,501
Prepayments and other debtors	<u>90,146</u>	<u>142,627</u>
	<u>110,004</u>	<u>167,096</u>

11. Creditors: amounts falling due within one year	2013 €	2012 €
<i>Other creditors</i>		
Trade creditors	56,583	37,106
Other creditors	11,622	16,681
Accruals	<u>121,350</u>	<u>26,026</u>
<i>Taxation creditors</i>		
PAYE/PRSI	57,066	34,864
	<u>246,621</u>	<u>114,677</u>

12. Accruals and deferred income	2013 €	2012 €
Deferred income		
At 1 January 2013	<u>31,061</u>	<u>77,564</u>
At 31 December 2013	<u>31,061</u>	<u>77,564</u>

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

13. Reconciliation of movements in members' funds		2013	2012
		€	€
Surplus for the year		225,658	6,858
Opening members' funds		2,748,703	2,741,845
Closing members' funds		<u>2,974,361</u>	<u>2,748,703</u>

14. Related party transactions

The company was owed €17,213 (2012 : €17,501) by DSI Down Syndrome Ireland Trading Limited at the year end.

Robert McDermott, one of the directors of the company is also a shareholder and director of another company, Eden Print Limited. Down Syndrome Ireland made purchases from Eden Print Limited during the year totalling €5,589. No monies were owed at year end.

15. Connected parties

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

16. Gross cash flows

	2013	2012
	€	€
Capital expenditure		
Payments to acquire tangible assets	<u>(19,650)</u>	<u>(1,294)</u>

17. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	<u>2,766,856</u>	<u>357,689</u>	<u>3,124,545</u>
Net funds	<u>2,766,856</u>	<u>357,689</u>	<u>3,124,545</u>

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

Notes to the financial statements
for the year ended 31 December 2013

..... continued

18. Company Limited by Guarantee

In accordance with Section 24 of the Companies Act, 1963, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and does not have a share capital. The liability of each member in the event of the company being wound up is €1.27.

19. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

20. Approval of financial statements

The board of directors approved these financial statements for issue on 14 June 2014.