



**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 2015**

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**Directors and other information**

<b>Directors</b>	Michael Gorman Frank O'Sullivan Robert Doyle Ray O'Callaghan      Resigned: 24/01/2015 Brian Smyth Mary Doherty Eamonn Bray Desmond Mulhall      Resigned: 21/11/2015 Kevin Griffin          Appointed: 11/04/2015 Michelle Leigh Eddie Grant
<b>Secretary</b>	Michelle Leigh
<b>Company number</b>	131012
<b>Charity number</b>	CHY 6062
<b>Registered office</b>	3 Parkway House Western Parkway Business Park Ballymount Dublin 12
<b>Business address</b>	3 Parkway House Western Parkway Business Park Ballymount Dublin 12
<b>Auditor</b>	O'Hare Donohoe Unit 7 Scurlockstown Business Park Dublin Road Trim Co Meath
<b>Bankers</b>	AIB Plc 1 Lower Baggot Street Dublin 2

**Directors and other information (continued)**

**Solicitors**

Dillon Eustace  
33 Sir John Rogersons Quay  
Dublin 2

## Directors report

The directors present their report and financial statements of the charity for the year ended 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out on pages 19 - 30 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 business review

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 twenty six 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 15 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. 2015 was another challenging year for Down Syndrome Ireland's fundraising efforts, with many new initiatives introduced to sustain income levels. It has however been a successful year despite these challenges with both the National Offices and Branches reporting surpluses. Despite this, the National Office needs to be vigilant and needs to build up cash reserves to prepare for any adverse events.

### 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:

**Directors report (continued)**

**Lobbying**

Down Syndrome Ireland's efforts in education have resulted in some success in relation to the resource hours issue for children in the mild category. We will continue to work for improvements in resources for children with Down syndrome. Our engagement continues with the National Council for Special Education (NCSE) where we are represented on its consultative forum. We await the preliminary report on the new model of resource allocation for the allocation of resources to children with special educational needs. Our efforts in relation to July Provision have had some success insofar as a review of the provision is outlined in the Programme for Government. We are building a database of family stories in preparation for a campaign on this issue.

Medical cards - Down Syndrome Ireland continued our efforts in this regard and made a number of representations on individual cases which were successful. Again in the Programme for Government, it was announced that all children in receipt of the Domiciliary Care Allowance would be eligible for a medical card from January 2017.

Our efforts in seeking the effective roll out of individualised funding has resulted in the promise for a task force to be set up within 3 months of the new Government. We are seeking to be represented on this task force.

The Assisted Decision Making (Legal Capacity) Act 2015 was signed into law by the President of Ireland on the 30th December 2015. Down Syndrome Ireland had long been advocating for this legislation and welcomes this significant milestone for our members.

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 European Down Syndrome Association.

**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 to produce an Easy to Read Guide to the May 22 Referendum which proposed permitting same-sex marriage. On World Down Syndrome Day, we launched the 'Here I Am' exhibition in Dublin Castle. This marked the beginning of a year-long awareness campaign with the exhibition travelling the length and breadth of the country. We also participated in an international video project focusing on friends and community.

**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 closely to develop innovative ways of addressing areas of early development, health, education, speech and language, personal development and independence which leads to emotional, physical and mental wellbeing of individuals who have Down syndrome. 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.

**Directors report (continued)**

Tier One: The provision of direct services such as: Information seminars and conferences such as Preparing for Primary School, Supporting Children in Primary School, School Leavers Options; dealing with individual parent queries; case conferences; advocacy supports; visits to branches/schools/services/hospitals; services to new and expectant parents; provision of clinical nurse services at National Children's Hospital, Tallaght.

Tier Two: Educating Professionals ('Train the Trainer'), Management of Latch-On Adult literacy programme and the My Opinion My Vote Political Education Programme across all four provinces; Teacher/SNA training; Lectures to speech and language therapists, medical students, midwives, public health nurses; employers and union officials.

Tier three: Information provision and representation through: the production and sourcing of publications; articles for websites and print media, including the Down Syndrome Ireland magazine; representation in the media; supervision of branding and ensuring adherence to Down Syndrome Ireland mission and ethos.

**National Advisory Council**

- The National Advisory Council (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 Down Syndrome Ireland.
- The Council comprises of adults with Down syndrome from across Ireland.
- This Council is separate to the parents committees of Down Syndrome Ireland.
- The role of the NAC is to ensure that people with Down syndrome have a voice in Down Syndrome Ireland.
- The NAC aims to promote and develop opportunities for adults with Down syndrome to have a say on issues that affect them.
- The role of the NAC is to challenge the perceptions and prejudices about Down syndrome in society.
- The role of the NAC is to represent Down Syndrome Ireland.

There are three phases in the term of office of the NAC. During 2015, the NAC completed phase one of their programme.

1. 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.
2. 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.
3. The third phase of the NAC's term of office provides opportunities for the Council to work more independently as a committee.

**Directors report (continued)**

**Latch-On Adult Literacy Programme**

Literacy & Technology Hands On (Latch-On) is two-year literacy programme developed specifically for adults with Down syndrome. Latch-On was initiated and developed at the School of Education at the University of Queensland and Ireland is the first European country to acquire a license to run Latch-On.

The Latch-On programme adopts a socio-cultural model of literacy teaching and learning. The development of a specialised literacy programme for adults with Down syndrome is based on the cognitive profile of individuals with Down syndrome which has been found to be typically uneven with speech and language ability being more affected than non-verbal ability, thus indicating a specific profile of speech and language deficit in individuals with Down syndrome. Just as life opportunities have increased for adults with Down syndrome, research and community interest has also grown regarding what happens to individuals with Down syndrome after they leave school. A key example of this is that families are increasingly demanding opportunities for their children that are available to adults without disabilities.

2015 saw a new round of students entering the programme in teaching sites across Ireland. The programme has had significant impact on the lives of those who participated with quantitative research conducted by Down Syndrome Ireland identifying progress in word reading skills, receptive vocabulary and reading comprehension. Qualitative research conducted by Down Syndrome Ireland identified improvements in quality of life, communication skills, independence and self-confidence.

The development of literate citizens is crucial to the sustainability of a democratic society. The role of literacy in the lives of young people with intellectual disabilities within the broader social policy context has been neglected. Literacy plays a crucial part in the life of an adult with Down syndrome; with research showing that literacy skills add significantly to the quality of life academically, socially and in terms of physical well-being.

Down Syndrome Ireland currently runs Latch-On adult literacy programmes in Waterford (two classes), Clare, Limerick, Tralee (two classes), Naas (three classes), Sligo, Dublin, Monaghan, Cavan and Drogheda.



**Directors report (continued)**

**My Opinion My Vote Political Education Programme**

The two-year political education programme delivered under the auspices of Down Syndrome Ireland in partnership with our Branch network.

The My Opinion, My Vote (MOTE) Political Education Programme aims to empower people with intellectual disabilities through active citizenship and participation in the political process.

The political education programme is a product of the pan-European My Opinion My Vote research and awareness-raising project.

The My Opinion My Vote (MOTE) political education programmes aims:

- To educate people with intellectual disabilities about their political rights and methods of political participation;
- To encourage people with learning disabilities to form and express an informed opinion / decision during local, national and European elections and referendums.

The MOTE education programme comprises of 10 modules taught across 40 weeks.

1. Forming a Personal and Independent Opinion
2. What is Politics?
3. Delegation & Representation
4. Participation in Interest Groups, Political Parties, Trade Unions
5. Political Parties & Electoral Programmes
6. Voting Procedures
7. Local Public Authority
8. National Authority: Parliament / Government
9. What is Europe?
10. Referendums and Petitions

Down Syndrome Ireland runs MOTE programmes in Tralee, Naas, Waterford, Ennis, Monaghan and Cavan. MOTE students visited their local county council offices, Dáil Éireann and the European Parliament in Brussels. Students were hosted by their local MEPs in Brussels. Programme materials, teaching training, continuous professional development opportunities and mentoring is provided to the teaching teams in accordance with the 'Train the Trainer' model of service delivery.

New research elements have also been introduced to the programme to measure the speech and language benefits anecdotally observed with the first programme. The programme represents a significant financial investment by the organisation at both branch and national level. Professional development for teachers was provided by the University of Queensland and our own MST during 2015.

**Directors report (continued)**

**Conferences and Delivery of Training to Professionals**

Dr Dennis McGuire's visit in June involved conferences for parents and for professionals as well as individual consultations. The half day conferences on Dual Diagnosis of Down syndrome and ASD were attended by families, speech and language therapists and psychologists. The full day conference on mental wellness, ageing and dementia was well attended by families and a wide range of professionals.

The AGM and Annual Conference was in June. Thank you to the Kerry branch for their support and hospitality in hosting the conference. Workshops on Early Intervention, Use of Technology and Adult Issues were presented by Mari Caulfield, Nicola Hart and Dennis McGuire respectively.

There were four Autumn education conferences: for SNA's, for parents and professionals supporting children at primary school, and for parents preparing for primary school in 2015. These were well attended and generated very positive feedback.

Down Syndrome Ireland's inaugural 'National Conference for Parents of School Leavers with Down Syndrome in Ireland' took place in Portlaoise in March 2015. The conference was attended by 60 parents and provided practical information about the options currently available in Ireland.

Topics ranged from information about the HSE New Directions policy, adult education and further education, day-services, vocational training and individualised funding.

The Speech and Language Therapy Special Interest Group had one conference with Dr McGuire in June, and a November conference with presentations of relevant research in the area of speech and language therapy. A small working group was formed to look at writing some good practice guidelines for therapists working with children and adults who have Down syndrome (this is ongoing). We are sad to report that the chairperson of the SIG, Dr Clothra Ni Cholmain (TCD) died after a short illness in May 2016. Clothra was a source of great support, in both setting up and maintaining the special interest group, and will be sadly missed.

**Research**

We continue our efforts to advance research and development of new interventions in health, education, speech and language etc. We are collaborating in a number of research projects with Trinity College, Our Ladies Hospital for Sick Children, Crumlin, Queens University, Belfast and with National Children's Hospital, Tallaght. We continue to conduct research to measure quality of life, reading comprehension, word reading and speech and language skills following participation in the Latch-On adult literacy programme.

The new updated Medical Management Guidelines for children with Down syndrome were completed in 2015 and were approved in May 2016 and will be published in early August. In conjunction with our colleagues in the National Children's Hospital, Tallaght, we have also established a National Register for new-born babies with Down syndrome.

Down Syndrome Ireland continues to support the Down Syndrome Ireland 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.

Down Syndrome Ireland maintain close links with LÁMH, at board level, and through the Research and Development Group. 2015 saw the completion of the Lámh Time app, which was a joint Lámh and Down Syndrome Ireland project aimed at improving access to early signs for families, teachers, children who have Down syndrome and their peers. In 2016, the app won a Digital Ireland award.

We are dedicated to supporting research on crucial areas specific to Down syndrome at undergraduate and post-graduate level. This involves meeting and supporting a student in devising information gathering tools and communicating on their behalf with the membership.

**Advocacy**

An advocacy service was provided to families nationwide with topics ranging from bullying, discrimination, services for the elderly, homelessness, poverty, individualised funding and person-centered planning.

**Directors report (continued)**

**Local Branches**

Down Syndrome Ireland has twenty-six 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 Latch-On (Adult Literacy) 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 Down Syndrome Ireland's branches have played an ever increasing role in the delivery of large scale programmes, such as Latch-On, 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 centres.

Outside of large scale projects, the importance of the social network and support the branches offer. The branch network provides many social, sporting and other activities which provide a valuable outlet for our members, young and old. The network of support to parents to share problems 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, 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.

**Directors report (continued)**

**Fundraising**

As Down Syndrome Ireland relies almost totally on voluntary contributions and public fundraising, 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 recent scandals has rocked and continues to rock the sector and it has had its impact on Down Syndrome Ireland. We continue to diversify our fundraising efforts in order to generate new revenue streams. The Tour de Munster makes a significant contribution to the organisation and after the debut of Tour de Leinster, we are hoping that it will grow and soon equal the Munster event. Our two shops are performing above expectations. Down Syndrome Ireland has been gifted 25 acres of commercial woodland just outside Swinford. It is the benefactor's wish that Down Syndrome Ireland can use this land if needed to develop the bungalow that he generously donated in 2014. Plans are being developed to make best use of these generous gifts.

**Governance of the Charity**

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

Down Syndrome Ireland 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 have completed the 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.

**Future Plans**

**Strategic Plan**

The work of formulating all the information gathered into a strategic plan commenced in early 2015, with a draft plan going before the members at the AGM in June 2015. With ever increasing demands on our services and on our members it is time that we examine how we can and should best progress our goals and support our members. The draft plan was adopted at the AGM in June 2015 and is currently being rolled out through the organisation.

**New Building**

Down Syndrome Ireland finally took possession of its new National Resource Centre in Ballymount, Dublin 12 in December 2015 and after some refurbishment occupied the building in February 2016 with minimal disruption of services.

**Principal risks and uncertainties**

The economic climate and 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.

**Results**

The results for the year are set out on page 15.

**Directors and Secretary 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.

**Directors report (continued)**

**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 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.

**Books of Account**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at 3 Parkway House, Western Parkway Business Park, Ballymount, Dublin 12 and at 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 383(2) of the Companies Act, 2014.

**Signed on behalf of the board**

**Mary Doherty**  
Director

**Eamonn Bray**  
Director

## 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the 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**



We have audited the financial statements of Down Syndrome Ireland for the year ended 31 December 2015 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors 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 auditor**

As explained more fully in the directors responsibilities statement set out on page 12, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing 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 directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Basis of qualified opinion**

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 €3,388,438 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 of the assets, liabilities and financial position of the company as at 31 December 2015 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

**Independent auditor's report to the members of  
Down Syndrome Ireland (continued)**



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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit, excluding the limitation of scope identified above.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.

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

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

**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**

**9 July 2016**



Down Syndrome Ireland



**Profit and loss account**  
**Financial year ended 31 December 2015**

	Note	2015 €	2014 €
<b>Incoming resources</b>	<b>4</b>		
Incoming resources from general funds:			
- Voluntary income		898,734	751,636
- Grant income		301,401	232,348
- Activities for generating funds		1,898,161	1,622,993
- Investment income		18,205	15,362
Incoming resources from charitable activities:		560,068	546,458
Other incoming resources		31,475	23,830
<b>Total incoming resources</b>		<u>3,708,044</u>	<u>3,192,627</u>
<b>Resources expended</b>			
Costs of generating voluntary income		238,674	191,725
Charitable activities		2,648,886	2,593,875
Governance costs		194,695	176,614
<b>Total resources expended</b>		<u>3,082,255</u>	<u>2,962,214</u>
<b>Resources surplus / (defecit)</b>		625,789	230,413
<b>Total funds brought forward</b>		<u>3,204,774</u>	<u>2,974,361</u>
<b>Total funds carried forward</b>		<u><u>3,830,563</u></u>	<u><u>3,204,774</u></u>

All the activities of the company are from continuing operations.

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

The notes on pages 19 to 30 form part of these financial statements.

Down Syndrome Ireland



**Statement of income and retained earnings**  
**Financial year ended 31 December 2015**

	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
Surplus for the financial year	625,789	230,413
<b>Retained reserves at the start of the financial year</b>	<u>3,204,774</u>	<u>2,974,361</u>
<b>Retained reserves at the end of the financial year</b>	<u><u>3,830,563</u></u>	<u><u>3,204,774</u></u>

**Balance sheet**  
**As at 31 December 2015**

	Note	2015 €	€	2014 €	€
<b>Fixed assets</b>					
Tangible assets	8	618,358		91,670	
Financial assets	9	100		100	
		<u>618,458</u>		<u>91,770</u>	
<b>Current assets</b>					
Stocks	10	-		188	
Debtors	11	153,892		139,977	
Cash at bank and in hand		3,584,749		3,270,055	
		<u>3,738,641</u>		<u>3,410,220</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(220,177)</u>		<u>(297,216)</u>	
<b>Net current assets</b>		<u>3,518,464</u>		<u>3,113,004</u>	
<b>Total assets less current liabilities</b>		<u>4,136,922</u>		<u>3,204,774</u>	
<b>Creditors: amounts falling due after more than one year</b>	13	(306,359)		-	
<b>Net assets</b>		<u><u>3,830,563</u></u>		<u><u>3,204,774</u></u>	
<b>Capital and reserves</b>					
Revenue reserves account	16	3,830,563		3,204,774	
<b>Members funds</b>		<u><u>3,830,563</u></u>		<u><u>3,204,774</u></u>	

These financial statements were approved by the board of directors on 9 July 2016 and signed on behalf of the board by:

Mary Doherty  
Director

Eamonn Bray  
Director

The notes on pages 19 to 30 form part of these financial statements.

**Statement of cash flows**  
**Financial year ended 31 December 2015**

	<b>2015</b>	<b>2014</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Surplus for the financial year	625,789	230,413
<i>Adjustments for:</i>		
Depreciation of tangible assets	7,375	7,561
Accrued expenses/(income)	(51,357)	(23,571)
<i>Changes in:</i>		
Stocks	188	1,358
Trade and other debtors	(13,915)	(29,973)
Trade and other creditors	(55,775)	43,105
Cash generated from operations	<u>512,305</u>	<u>228,893</u>
Net cash from operating activities	<u>512,305</u>	<u>228,893</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(534,063)	(83,383)
Net cash used in investing activities	<u>(534,063)</u>	<u>(83,383)</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	336,452	-
Net cash from financing activities	<u>336,452</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	314,694	145,510
<b>Cash and cash equivalents at beginning of financial year</b>	3,270,055	3,124,545
<b>Cash and cash equivalents at end of financial year</b>	<u>3,584,749</u>	<u>3,270,055</u>

**Notes to the financial statements**  
**Financial year ended 31 December 2015**

**1. 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'.

**2. Accounting policies**

**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.

**Transition to FRS 102**

The entity transitioned from previous Irish GAAP to FRS 102 as at 1 January 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

**Income**

Income is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**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:

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.

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**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.

**Stocks**

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

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**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.

**3. Limited by guarantee**

In accordance with Section 1180 of the Companies Act, 2014, the company is exempt from including the words "Company Limited by Guarantee or CLG" 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.

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**4. Incoming resources**

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

	<b>Restricted</b>	<b>Unrestricted</b>
	€	€
Incoming resources from general funds:		
- Voluntary income	404,524	494,209
- Grant income	301,401	-
- Activities for generating funds	1,357,990	540,171
- Investment income	18,163	42
Incoming resources from charitable activities	277,887	282,181
Other incoming resources	24,931	6,544
	<u>2,384,896</u>	<u>1,323,149</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.

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

<b>Name of State Agency</b>	<b>Type of Funding</b>	<b>€</b>
Health Service Executive	Payroll	105,894
Health Service Executive	Early Intervention Home Teacher	30,000
Health Service Executive	Speech & Language	4,000
Health Service Executive	Assisted Learning Programmes	3,000
Pobal	Payroll	87,227
The Ireland Funds	Research	7,000
SAP	Summer Camp	3,300
The Community Foundation	SAP Business Objects Fund	9,745
Galway City Council	Here I am Exhibition	1,500
IBM	Speech & Language	1,800
JP McManus Benevolent Fund	Latch On	30,000
Cavan & Monaghan Education & Training Board	Latch on	500
Covidien	Covidien Cares Programme	7,000
Tullamore Credit Union	Community Support Fund	500
Waterford Area Partnership	Adult Literacy	1,000



**Down Syndrome Ireland**



**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

Waterford Childcare committee	Parent Toddler group	447
Waterford Wexford Education & Training Board	Annual Youth Service	2,300
Other	Other	6,188
		301,401

"Additional Analysis of Pobal SSNO Funding:		<b>€</b>
Income	2015	87,227
Expenditure (Salaries and pension)	2015	87,156

This Pobal SSNO grant was for the period 01/01/2015 - 31/12/2015"

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

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

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

	<b>2015</b>	2014
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	7,375	7,558
	7,375	7,558

**6. Auditors remuneration**

	<b>2015</b>	2014
	<b>€</b>	<b>€</b>
Audit of the financial statements	9,375	9,375
	9,375	9,375

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**7. Staff costs**

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

	<b>2015</b>	2014
	<b>Number</b>	Number
Management and staff	40	40

The aggregate payroll costs incurred during the financial year were:

	<b>2015</b>	2014
	€	€
Wages and salaries	1,092,754	1,064,369

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.

**Key Management Personnel**

Key management includes the Board of Directors (executive and non-executive), the Chief Executive Officer, the General Manager, the Senior Financial Accountant and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

	<b>2015</b>	2014
	€	€
Wages and salaries	147,112	141,625
Social Welfare Costs	15,815	15,225
Retirement Benefits	23,000	20,000
	<u>185,927</u>	<u>176,850</u>

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**8. Tangible assets**

	Freehold property	Computer equipment	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2015	80,000	121,908	95,975	297,883
Additions	517,271	16,792	-	534,063
<b>At 31 December 2015</b>	<u>597,271</u>	<u>138,700</u>	<u>95,975</u>	<u>831,946</u>
<b>Depreciation</b>				
At 1 January 2015	-	112,465	93,748	206,213
Charge for the financial year	-	5,307	2,068	7,375
<b>At 31 December 2015</b>	<u>-</u>	<u>117,772</u>	<u>95,816</u>	<u>213,588</u>
<b>Carrying amount</b>				
<b>At 31 December 2015</b>	<u>597,271</u>	<u>20,928</u>	<u>159</u>	<u>618,358</u>
	Freehold property	Computer equipment	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2014	-	118,525	95,975	214,500
Additions	80,000	3,383	-	83,383
At 31 December 2014	<u>80,000</u>	<u>121,908</u>	<u>95,975</u>	<u>297,883</u>
<b>Depreciation</b>				
At 1 January 2014	-	105,466	93,186	198,652
Charge for the financial year	-	6,999	562	7,561
At 31 December 2014	<u>-</u>	<u>112,465</u>	<u>93,748</u>	<u>206,213</u>
<b>Carrying amount</b>				
<b>At 31 December 2014</b>	<u>80,000</u>	<u>9,443</u>	<u>2,227</u>	<u>91,670</u>

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**9. Financial assets**

	Shares in group undertakings €	<b>Total</b> €
<b>Cost</b>		
<b>At 1 January 2015 and 31 December 2015</b>	100	100
	<u>          </u>	<u>          </u>
<b>Provision for diminution in value</b>		
<b>At 1 January 2015 and 31 December 2015</b>	-	-
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
<b>At 31 December 2015</b>	100	100
	<u>          </u>	<u>          </u>
	Shares in group undertakings €	Total €
<b>Cost</b>		
<b>At 1 January 2014 and 31 December 2014</b>	100	100
	<u>          </u>	<u>          </u>
<b>Provision for diminution in value</b>		
<b>At 1 January 2014 and 31 December 2014</b>	-	-
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
<b>At 31 December 2014</b>	100	100
	<u>          </u>	<u>          </u>

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**Investments in group undertakings**

	Shares held	
	2015	2014
	%	%

**Subsidiary undertakings**

<b>DSI Down Syndrome Ireland Trading Ltd</b>	100	100
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Registered office	Unit 3 Parkway House, Parkway Drive, Ballymount Business Park, Dublin 12
Nature of business	Sale of therapy and educational aids and books
Class of share	€1 Ordinary shares
Country of incorporation	Ireland

The capital and reserves and profit/(loss) for the financial year ended 31 December 2015 of the subsidiary was as follows:

	Net Assets Profit / (Loss)	
	year ended	
	2015	2015
	€	€
	(1,095)	(997)
	<u>(1,095)</u>	<u>(997)</u>

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

**10. Stocks**

	2015	2014
	€	€
Finished goods and goods for resale	-	188
	<u>-</u>	<u>188</u>

**11. Debtors**

	2015	2014
	€	€
Trade debtors	6,966	9,616
Other debtors	120,753	112,698
Prepayments	26,173	17,663
	<u>153,892</u>	<u>139,977</u>

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

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

	<b>2015</b>	2014
	€	€
Bank loans and overdrafts	30,093	-
Trade creditors	76,177	82,723
Other creditors	6,076	23,797
Tax and social insurance:		
PAYE and social welfare	48,830	56,625
Accruals	46,422	97,779
Deferred income	12,579	36,292
	<u>220,177</u>	<u>297,216</u>

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

	<b>2015</b>	2014
	€	€
Bank loans and overdrafts	306,359	-
	<u>306,359</u>	<u>-</u>

**14. Employee benefits****Defined contribution plans**

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 €23,000 (31 December 2014 - €20,000).

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**15. Financial instruments**

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

	<b>2015</b>	<b>2014</b>
	€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Trade debtors	6,966	9,616
Other debtors	120,753	112,698
Cash at bank and in hand	3,584,749	3,270,055
	<u>3,712,468</u>	<u>3,392,369</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	336,452	-
Trade creditors	76,177	82,723
Other creditors	52,498	121,576
	<u>465,127</u>	<u>204,299</u>

**16. Reserves**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	€	€	€
Opening Balance	3,382,293	(177,518)	3,204,775
Surplus / (Deficit)	570,930	54,858	625,788
Closing Balance	<u>3,953,223</u>	<u>(122,660)</u>	<u>3,830,563</u>

**17. Directors transactions**

No director received any remuneration during the year (2014: € 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 (2014: € Nil).

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2015**

**18. Related party transactions**

The company was owed €5,069 (31 December 2014 : €12,678) by DSI Down Syndrome Ireland Trading Limited at the year end.

**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. These companies also supply Speech and Language Therapy to Down Syndrome Ireland.

**19. 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.

**20. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 January 2014.

**Reconciliation of equity**

No transitional adjustments were required.

**Reconciliation of profit or loss for the financial year**

No transitional adjustments were required.

**21. Approval of financial statements**

The board of directors approved these financial statements for issue on 9 July 2016.