

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 2017

Down Syndrome Ireland

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Down Syndrome Ireland
Company limited by guarantee

Directors and other information

Directors	Michael Gorman Kevin Griffin Eddie Grant Mary Doherty Liam McLoughlin Appointed: 03/02/2017 Margaret Carroll Appointed: 10/06/2017 John Upton Appointed: 10/06/2017 Antoinette Dowling Appointed: 10/06/2017 Bridgette Keane Appointed: 12/01/2018 Brian McCann Appointed: 10/06/2017 Resigned: 12/01/2018 Michele Leigh Resigned: 10/06/2017 Frank O'Sullivan Resigned: 03/02/2017 Brian Smyth Resigned: 10/06/2017 Eamonn Bray Resigned: 10/06/2017 Conor Toolan Resigned: 12/01/2018
Secretary	Margaret Carroll Appointed: 10/06/2017 Michele Leigh Resigned: 10/06/2017
Company number	131012
Charity number	CHY 6062
Charity Regulator number	20010164
Registered office	3 Parkway House Western Parkway Business Park Ballymount Dublin 12
Business address	3 Parkway House Western Parkway Business Park Ballymount Dublin 12

**Down Syndrome Ireland
Company limited by guarantee**

Directors and other information (continued)

Auditor	O'Hare Donohoe Chartered Certified Accountants & Statutory Auditors Unit 7 Scurlockstown Business Park Dublin Road Trim Co Meath
Bankers	AIB Plc 1 Lower Baggot Street Dublin 2
Solicitors	Dillon Eustace 33 Sir John Rogersons Quay Dublin 2

Down Syndrome Ireland

Directors report

The Directors present their report and financial statements of the charity for the year ended 31 December 2017. The financial statements have been prepared in accordance with the accounting policies set out on pages 18 to 20 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.

Directors and Secretary

The names of the persons who at any time during the financial year were directors and secretary of the company are as listed on the 'Directors and Other Information' page.

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 to achieve an optimal quality of life for people with Down syndrome as equally valued, independent citizens.

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

The statement of financial activities for the year is set out on page 14 of the financial statements. Down Syndrome Ireland, must raise approximately €3.5 million annually to support our activities. We have always relied heavily on fundraising and donations to support our work. On average less than 13% 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. 2017 was another challenging year for Down Syndrome Ireland's fundraising efforts, with many new initiatives introduced to sustain income levels. The National Office needs to be vigilant and needs to build up cash reserves to prepare for any adverse events.

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:

Down Syndrome Ireland

Directors report (continued)

Lobbying

Down Syndrome Ireland's efforts in education has resulted in a new model of allocating resources for children with special educational needs. We will continue to work for further improvements in resources for children with Down syndrome through our continued engagement with the NCSE where we are represented on its consultative forum. We have also raised awareness of the importance of integrating SLT provision into education. Our efforts in relation to July Provision continues as we seek to have the commitment as outlined in the programme for Government acted upon. With regard to the Access and Inclusion Model for Preschools (AIM), we had some engagement with the Department of Children and Youth Affairs and our efforts will continue in this regard.

Medical cards - During 2016, Down Syndrome Ireland saw the commitment that all children in receipt of the Domiciliary Allowance would be granted a Medical Card after many years of campaigning. This programme is being rolled out at present.

Our efforts in seeking the effective roll out of Individualised Funding has resulted in the setting up of a Taskforce to establish a model for the effective roll out of an individualised funding scheme. Down Syndrome Ireland sought to be represented on this Taskforce and succeeded in getting two people with Down syndrome and four parents on its consultative forum.

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

Along with Inclusion Ireland and the Disability Federation of Ireland, we made and will continue to make pre-budget submissions. Collaboration with these organisations and other relevant organisations will continue in our efforts to ensure a better future for our members. Internationally, we are working as part of Down Syndrome Medical Interest Group, Down Syndrome International, and the European Down Syndrome Association.

Raising Awareness

Down Syndrome Ireland continued to promote the unique and individual nature of people with Down Syndrome and their positive contribution to society. We have continued to challenge societal views and perceptions of the condition of Down syndrome. We continue to produce and update new awareness materials and continue to distribute them. This work includes working with the Referendum Commission and other agencies to produce Easy to Read documentation. World Down Syndrome Day 2017 saw the conclusion of the 'Here I Am' exhibition in Phoenix Park, Dublin along with the first Purple Run and other celebrations. We hope the purple run will be an ongoing feature of World Down Syndrome Day.

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 lead 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.

Tier One: The provision of direct services such as: Information seminars and conferences; Dealing with Individual parent queries; Case conferences; Advocacy supports; Visits to branches/schools/services/hospitals; services to new and expectant parents; provision of Clinical Nurse services at National Children's Hospital.

Down Syndrome Ireland

Directors report (continued)

Tier Two: Educating Professionals (train the trainer) Management of Latch-On Adult Literacy programme across all four provinces; Teacher/SNA training; SLT training; Lectures to: Medical students, Midwives, Public health nurses; Employers and Union officials.

Tier three: Information Provision and Representation through: The production of publications; articles for websites and print media; Representation in the media; Supervision of branding and ensuring adherence to Down Syndrome Ireland mission and ethos;

National Advisory Council

The current National Advisory Council (NAC) continued into its final year of work. The NAC was established by Down Syndrome Ireland to give adults with Down syndrome a clear structure and framework to represent their peers and have their voices heard. The National Advisory Council represents the voice of adults with Down syndrome in 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, to represent Down Syndrome Ireland and the views of the adult members with Down Syndrome. The NAC aims to promote and develop opportunities for adults with Down Syndrome to have a say on issues that affect them and to challenge the perceptions and prejudices about Down syndrome in society. During 2017, the NAC continued to progress their photograph project which promotes positive attitudes towards people with disabilities working towards a launch on World Down Syndrome Day 2018 and a presentation at the World Down Syndrome Congress in July 2018. The NAC was facilitated by the Member Support Team.

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

In December 2017, 2 NAC members along with a member of the Member Support Team travelled to Brussels to represent Down Syndrome Ireland at a number of seminars & social events. Seminars were provided by the European Disability Forum and Inclusion Europe. The trip was organised by the European Disability Forum.

Adult Education

Latch-On Adult Literacy Programme

Literacy & Technology Hands On (Latch-On) is two-year literacy programme developed specifically for adults with an intellectual disability. Latch-On was initiated and developed at the School of Education at the University of Queensland and Ireland is the first European country to acquire a license to run Latch-On. In 2017, a unit on numeracy and basic concepts was added to the course.

Latch-On teaching sites for 2017 were located in:

- Athboy Co. Meath
- Cabinteely, Dublin
- Tralee, Co. Kerry
- Castletroy, Co. Limerick
- Naas, Co. Kildare

Down Syndrome Ireland

Directors report (continued)

My Opinion My Vote Political Education Programme

Students who commenced year 3 of Latch-On in 2016 also began the My Opinion My Vote (MOTE) programme. MOTE is a political education programme which was produced following an extensive research project. MOTE aims to empower students through active citizenship and participation in the political process. Students travelled to Brussels to meet with their local MEP at the EU Parliament.

Down Syndrome Ireland provided Year 3 Latch-On & Year 1 MOTE teaching sites in:

- Waterford City, Co. Waterford

Down Syndrome Ireland provided Year 4 Latch-On & Year 2 MOTE classes in:

- Naas, Co. Kildare
- Tralee, Co. Kerry
- Dublin

New research elements to both the Latch-On and MOTE programmes have also been introduced to measure the speech and language benefits anecdotally observed with the first phase of the programmes. The adult education programme represents a significant financial investment by the organisation at both branch and national level.

Continuous professional development for teachers was provided by the University of Queensland and our own Member Support Team during 2017.

Beauty in all its Forms

In February 2017 a new collaboration began with Alfaparf Milano, a Hairdressing company that supplies and trains approximately 2000 salons in Ireland. Based on a replica of an Italian project, Beauty in all its Forms provides hands on training for adults with Down syndrome allowing them to qualify as a certified Hairdressing Assistant and enter the workforce. Cycle 1 which commenced in February 2017 saw 6 adults with Down syndrome complete training in Alfaparf Milano's Academy in Kilmainham. 5 of these adults progressed into part time employment in various locations Nationwide. This group graduated in November 2017 at the Alfaparf Milano Hairdressing awards in the Clayton Hotel.

September 2017 saw cycle 2 commence, with a new group of 6 adults in attendance. This followed on from an Open Day which was held by the MST in National Office, to gauge interest levels and assess readiness for employment. Pre-employment training was carried out for 2 days in National Office prior to the 6 students commencing their training with Alfaparf Milano. Training finished in December 2017. All training was supported by 2 tutors who were funded by Down Syndrome Ireland & managed by a member of the Member Support Team.

Conferences and Delivery of Training to Professionals

The A.G.M and Conference was held in Galway in 2017.

Education conferences focusing on supporting children with Down syndrome in Primary school were delivered in National Office, and were well attended by parents and professionals.

Following the September 2017 conference for SNAs supporting children with Down syndrome, which was oversubscribed, the IMPACT trade union requested another seminar for SNAs which was delivered to over 80 SNAs from a range of different settings in March.

Down Syndrome Ireland

Directors report (continued)

The School Leavers Conference took place in Portlaoise in May 2017

Dr Dennis McGuire visited in the autumn, offering individual consultations to members along with three national conferences for parents and professionals delivered together with the Member Support Team.

There were two conferences in the National Office, covering Dual Diagnosis of Down Syndrome and ASD, and Promoting Strengths and Mental Well-being in Teens and Adults with Down syndrome. The second conference was repeated in Athlone.

During Dr McGuire's visit, we also linked in with Professor Mary McCarron's Team in TCD to discuss establishing Health Promotion and Medical Management Guidelines for Adults with Down Syndrome, and also to discuss ageing and dementia.

Research

We continue our efforts to advance research and development of new interventions in Health, Education, Speech and Language etc. We are collaborating on a number of research projects with, Trinity College, Our Ladies Hospital for Sick Children, Queens University, Belfast and with National Children's Hospital, Tallaght. In-house, we have assessed the improvement in Speech and Language skills of those participating in the second round of Latch-On, and are planning to write up and present the findings.

The new updated Medical Management Guidelines for children with DS were published in early 2017. An e-copy was sent to all members on our database and to all our branch networks. Parents should, if they wish, print a copy and bring it to their GP. It is planned to circulate the updated Guidelines to all GPs as well.

Speech and Language

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.

We have worked with the IASLT on the position paper focusing on SLT provision for children with Intellectual Disabilities. This highlights the need for more therapists and direct therapy for children who have Down syndrome and was published in February 2017.

Following the successful delivery of Down syndrome specific training to the HSE SLT team in Wexford in 2016 training was requested in other areas. In 2017, this was delivered in Donegal, Mayo, Carlow/Kilkenny and Kildare/West Wicklow. HSE teams are often working with high caseloads, making it difficult for children and adults with Down syndrome to access therapy, so reaching these teams to give information about current research and to stress the value of frequent specialised intervention is important in the longer term.

LAMH Research and Development Group

We have a seat on the Lámh R group, and are dedicated to supporting research on crucial areas specific to Down syndrome at undergraduate and post-graduate level. This may involve meeting and supporting a student in devising information gathering tools and communicating on their behalf with the membership.

Advocacy

Providing advice, guidance and support for families in difficult situations remains a key element of our work, despite there being no specific advocacy post. Among the advocacy cases in 2017, there were a number of complex situations involving the justice system. While supporting families through these, we were concerned at the lack of specialist support systems for vulnerable adults. We met with the DOJ in Northern Ireland to discuss support systems which they have successfully implemented.

There were also cases in the education system, and we have tried to address these both at local and at policy level, meeting with representatives from the NCSE and the CPSMA.

Down Syndrome Ireland
Directors report (continued)

Local Branches

Down Syndrome Ireland has twenty-five local branches nationwide.

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

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

- Parent Link
- Early Development Programmes
- Mother & Child Groups
- Pre-school Home Teaching Service
- Speech & Language Therapy
- Occupational Therapy
- The 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 premises.

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.

Down Syndrome Ireland

Directors report (continued)

Fundraising

As Down Syndrome Ireland relies almost totally on voluntary contributions, we naturally exert massive energy within the organisation to generate funds to sustain our services at national and local levels. The overwhelming generosity of the public and companies in supporting our work is to be commended. The fallout from recent scandals has rocked and continues to rock the sector and it has had its impact on Down Syndrome Ireland. We continue to diversify of our fundraising efforts in order to generate new revenue streams. The Tour de Munster and HB Ice cream Fundays continue to makes a significant contribution of to the organisation. Our five shops in Dublin continue to perform above expectations.

Governance of the Charity

During the period under review, the Board met monthly and the National Council met three 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 continue to work towards full adoption of the Governance Codes for the Voluntary Sector. We have completed the registration process with the Charities Regulatory Authority and fully welcome the roll out of the new Charities Legislation. We are fully compliant with the reporting structures of the Charity Regulator and are up to date with our reports to the Lobbying register.

Future Plans

Strategic Plan

The work of formulating all the information gathered into a Strategic Plan commenced in early 2015, with a draft plan presented to members at the AGM in June 2015. With ever increasing demands on our services and on our members, it is timely 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. Work to date includes new Communication and Fundraising strategies and a pilot programme to expand services regionally.

The appointment of four regional resource officers in Waterford, Galway, Louth/Meath and Kerry was a major development in the roll out of the strategic plan. These were pilot roles, involving significant commitment from the branches and the Member Support Team. We consider that this has been very successful, and hope that it can be extended further.

Staff

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

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 14.

Directors and Secretary of the Company

The present membership of the board is listed on the 'Directors and other information' page.

Down Syndrome Ireland
Directors report (continued)

Post Balance Sheet Events

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

Reserves

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

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

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

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

Michael Gorman
Director

Down Syndrome Ireland

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 2017 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 11, 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 and grant income of €4,146,643 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 and grant 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 2017 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 & Statutory Auditors
Unit 7 Scurlockstown Business Park
Dublin Road
Trim
Co Meath**

22 September 2018

Down Syndrome Ireland
Profit and loss account
Financial year ended 31 December 2017

	Note	2017 €	2016 €
Incoming resources	4		
Incoming resources from general funds:			
- Voluntary income		1,060,233	739,473
- Grant income		514,396	575,090
- Activities for generating funds		1,797,499	1,732,387
- Investment income		2,091	15,094
Incoming resources from charitable activities:		706,052	628,410
Other incoming resources		68,463	63,793
Total incoming resources		<u>4,148,734</u>	<u>3,754,247</u>
Resources expended			
Costs of generating voluntary income		238,213	291,952
Charitable activities		3,176,668	2,917,375
Governance costs		322,769	267,150
Total resources expended		<u>3,737,650</u>	<u>3,476,477</u>
Resources surplus / (deficit)		411,084	277,770
Total funds brought forward		<u>4,108,333</u>	<u>3,830,563</u>
Total funds carried forward		<u><u>4,519,417</u></u>	<u><u>4,108,333</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 18 to 30 form part of these financial statements.

Down Syndrome Ireland

**Statement of income and retained earnings
Financial year ended 31 December 2017**

	2017	2016
	€	€
Surplus for the financial year	411,084	277,770
Retained reserves at the start of the financial year	4,108,333	3,830,563
Retained reserves at the end of the financial year	<u>4,519,417</u>	<u>4,108,333</u>

Down Syndrome Ireland

**Balance sheet
As at 31 December 2017**

	Note	2017 €	€	2016 €	€
Fixed assets					
Intangible assets	8	20,276		-	
Tangible assets	9	1,252,282		868,099	
Financial assets	10	100		100	
			1,272,658		868,199
Current assets					
Debtors	11	160,019		292,136	
Cash at bank and in hand		3,778,734		3,582,039	
		3,938,753		3,874,175	
Creditors: amounts falling due within one year	12	(420,493)		(344,748)	
Net current assets			3,518,260		3,529,427
Total assets less current liabilities			4,790,918		4,397,626
Creditors: amounts falling due after more than one year	13		(271,501)		(289,293)
Net assets			4,519,417		4,108,333
Capital and reserves					
Revenue reserves account	16		4,519,417		4,108,333
Members funds			4,519,417		4,108,333

These financial statements were approved by the board of directors on 22 September 2018 and signed on behalf of the board by:

Mary Doherty
Director

Michael Gorman
Director

The notes on pages 18 to 30 form part of these financial statements.

Down Syndrome Ireland
Statement of cash flows
Financial year ended 31 December 2017

	2017	2016
	€	€
Cash flows from operating activities		
Surplus for the financial year	411,084	277,770
<i>Adjustments for:</i>		
Depreciation of tangible assets	12,328	11,577
Amortisation of intangible assets	6,759	-
Accrued expenses/(income)	4,554	21,551
<i>Changes in:</i>		
Trade and other debtors	132,117	(138,244)
Trade and other creditors	71,191	103,020
Cash generated from operations	<u>638,033</u>	<u>275,674</u>
Net cash from operating activities	<u>638,033</u>	<u>275,674</u>
Cash flows from investing activities		
Purchase of tangible assets	(396,511)	(261,318)
Purchase of intangible assets	(27,035)	-
Net cash used in investing activities	<u>(423,546)</u>	<u>(261,318)</u>
Cash flows from financing activities		
Proceeds from borrowings	(17,792)	(17,066)
Net cash used in financing activities	<u>(17,792)</u>	<u>(17,066)</u>
Net increase/(decrease) in cash and cash equivalents	196,695	(2,710)
Cash and cash equivalents at beginning of financial year	3,582,039	3,584,749
Cash and cash equivalents at end of financial year	<u>3,778,734</u>	<u>3,582,039</u>

Down Syndrome Ireland

Notes to the financial statements Financial year ended 31 December 2017

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.

Income

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

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.

Intangible assets

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

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

Amortisation

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

Computer software	- 25% per annum
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	- 25%	per annum
Fittings fixtures and equipment	- 12.5%	per annum

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.

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.

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

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.

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

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.

	Restricted	Unrestricted
	€	€
Incoming resources from general funds:		
- Voluntary income	739,458	320,775
- Grant income	514,396	-
- Activities for generating funds	974,871	543,692
- Investment income	2,086	5
Incoming resources from charitable activities	348,466	357,586
Other incoming resources	34,763	33,700
	2,614,040	1,255,760

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:

Name of State Agency	Type of Funding	€
Health Service Executive	Payroll	101,394
Department of Agriculture, Food & Marine	Field of Dreams	100,000
Pobal	Payroll	86,708
Early Childhood Ireland	Early Development Programme	40,000
Health Service Executive	Support of ongoing programmes and activities	30,000
The Ireland Funds	Latch On	23,000
Down Syndrome Limerick Services CLG	Support of ongoing programmes and activities	18,172
Health Service Executive	Other	16,628
KARE	Latch On	15,000
Cork County Council	Field of Dreams	12,000
Wyeth/Nestle	Kitkat Lottery Licence	10,000
Possibilities Plus	Latch On	7,500

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

Kilkenny Carlow Education & Training Board	Support of ongoing programmes and activities	6,117
Waterford Wexford Education & Training Board	Youth Equipment Grant	6,000
Department of Justice and Equality	Down Syndrome Anniversary Conferecne	5,000
Health Service Executive and National Lottery	Latch On	4,500
Donegal Education & Training Board	Support of ongoing programmes and activities	4,190
Health Service Executive and National Lottery	Support of ongoing programmes and activities	4,000
Cork Education & Training Board	Equipment Grant	3,250
Christian Brothers Edmund Rice Trust	Latch On	3,000
Various other	Other	17,937
		514,396

"Additional Analysis of Pobal SSNO Funding:		€
Income	2017	86,708
Expenditure (Salaries and pension)	2017	86,708

This Pobal SSNO grant was for the period 01/01/2017 - 31/12/2017"

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):

	2017	2016
	€	€
Depreciation of tangible assets	12,328	11,577
	12,328	11,577

6. Auditors remuneration

	2017	2016
	€	€
Audit of the financial statements	9,375	9,375
	9,375	9,375

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

7. Staff costs

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

	2017	2016
	Number	Number
Management and staff	54	53

The aggregate payroll costs incurred during the financial year were:

	2017	2016
	€	€
Wages and salaries	1,455,396	1,302,986

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 and the Senior Financial Accountant. The compensation paid or payable to key management for employee services is shown below:

	2017	2016
	€	€
Wages and salaries	136,053	145,704
Social Welfare Costs	14,626	15,663
Retirement Benefits	66,256	36,000
	<u>216,935</u>	<u>197,367</u>

No member of the Board of Directors (executive and non-executive) received any remuneration from the company during the year.

Down Syndrome Ireland

Notes to the financial statements (continued)
Financial year ended 31 December 2017

8. Intangible assets

	Computer software	Total
	€	€
Cost		
At 1 January 2017	-	-
Additions	27,035	27,035
At 31 December 2017	<u>27,035</u>	<u>27,035</u>
 Amortisation		
At 1 January 2017	-	-
Charge for the financial year	6,759	6,759
At 31 December 2017	<u>6,759</u>	<u>6,759</u>
 Carrying amount		
At 31 December 2017	<u>20,276</u>	<u>20,276</u>
	Computer software	Total
	€	€
Cost		
At 1 January 2016	-	-
Additions	-	-
At 31 December 2016	<u>-</u>	<u>-</u>
 Amortisation		
At 1 January 2016	-	-
Charge for the financial year	-	-
At 31 December 2016	<u>-</u>	<u>-</u>
 Carrying amount		
At 31 December 2016	<u>-</u>	<u>-</u>

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

9. Tangible assets

	Freehold property	Leasehold property	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2017	848,563	-	146,049	98,652	1,093,264
Additions	-	363,693	14,431	18,387	396,511
At 31 December 2017	<u>848,563</u>	<u>363,693</u>	<u>160,480</u>	<u>117,039</u>	<u>1,489,775</u>
Depreciation					
At 1 January 2017	-	-	128,855	96,310	225,165
Charge for the financial year	-	-	9,695	2,633	12,328
At 31 December 2017	<u>-</u>	<u>-</u>	<u>138,550</u>	<u>98,943</u>	<u>237,493</u>
Carrying amount					
At 31 December 2017	<u>848,563</u>	<u>363,693</u>	<u>21,930</u>	<u>18,096</u>	<u>1,252,282</u>
	Freehold property	Leasehold property	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2016	597,271	-	138,700	95,975	831,946
Additions	251,292	-	7,349	2,677	261,318
At 31 December 2016	<u>848,563</u>	<u>-</u>	<u>146,049</u>	<u>98,652</u>	<u>1,093,264</u>
Depreciation					
At 1 January 2016	-	-	117,772	95,816	213,588
Charge for the financial year	-	-	11,083	494	11,577
At 31 December 2016	<u>-</u>	<u>-</u>	<u>128,855</u>	<u>96,310</u>	<u>225,165</u>
Carrying amount					
At 31 December 2016	<u>848,563</u>	<u>-</u>	<u>17,194</u>	<u>2,342</u>	<u>868,099</u>

Down Syndrome Ireland

Notes to the financial statements (continued)
Financial year ended 31 December 2017

10. Financial assets

	Shares in group undertakings €	Total €
Cost		
At 1 January 2017 and 31 December 2017	100	100
	<u>100</u>	<u>100</u>
Provision for diminution in value		
At 1 January 2017 and 31 December 2017	-	-
	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2017	100	100
	<u>100</u>	<u>100</u>
	Shares in group undertakings €	Total €
Cost		
At 1 January 2016 and 31 December 2016	100	100
	<u>100</u>	<u>100</u>
Provision for diminution in value		
At 1 January 2016 and 31 December 2016	-	-
	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2016	100	100
	<u>100</u>	<u>100</u>

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

Investments in group undertakings

	Shares held	
	2017	2016
	%	%

Subsidiary undertakings

Park North Educational Aid Ltd (DSI Down Syndrome Ireland Trading Ltd)	100	100
---	-----	-----

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 2017 of the subsidiary was as follows:

	Net Assets Profit / (Loss)	
	year ended	
	2017	2017
	€	€
	(4,342)	(2,010)
	<u>(4,342)</u>	<u>(2,010)</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.

11. Debtors

	2017	2016
	€	€
Trade debtors	20,631	9,000
Other debtors	124,705	261,576
Prepayments	14,683	21,560
	<u>160,019</u>	<u>292,136</u>

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

12. Creditors: amounts falling due within one year

	2017	2016
	€	€
Bank loans and overdrafts	30,093	30,093
Trade creditors	189,771	135,945
Other creditors	2,970	5,371
Tax and social insurance:		
PAYE and social insurance	123,845	99,356
VAT	1,287	1,131
Accruals	72,527	67,973
Deferred income	-	4,879
	<u>420,493</u>	<u>344,748</u>

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

	2017	2016
	€	€
Bank loans and overdrafts	<u>271,501</u>	<u>289,293</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 €66,256 (31 December 2016 - €36,000).

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

15. Financial instruments

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

	2017	2016
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	20,631	9,000
Other debtors	124,705	261,576
Cash at bank and in hand	3,778,734	3,582,039
	<u>3,924,070</u>	<u>3,852,615</u>
Financial assets that are equity instruments measured at cost less impairment		
Unlisted investments	<u>100</u>	<u>100</u>
Financial liabilities measured at amortised cost		
Bank and other loans	301,594	319,386
Trade creditors	189,771	135,945
Other creditors	75,497	73,344
	<u>566,862</u>	<u>528,675</u>

16. Reserves

	Restricted Funds €	Unrestricted Funds €	Total Funds €
Opening Balance	4,586,707	(478,374)	4,108,333
Surplus / (Deficit)	657,084	(246,000)	411,084
Closing Balance	<u>5,243,791</u>	<u>(724,374)</u>	<u>4,519,417</u>

17. Directors transactions

No director received any remuneration during the year (2016: € 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 (2016: € Nil).

Down Syndrome Ireland

Notes to the financial statements (continued) Financial year ended 31 December 2017

18. Related party transactions

The company was owed €10,940 (31 December 2016 : €11,132) by Park North Educational Aid Limited (previously 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 Boards of Directors not under the control of the board of Down Syndrome Ireland and carry out activities which are separate from the activities of the branches. These companies also supply Speech and Language Therapy to Down Syndrome Ireland.

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. Approval of financial statements

The board of directors approved these financial statements for issue on 22 September 2018.

Down Syndrome Ireland

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

Down Syndrome Ireland

National Office Accounts - Summary Financial year ended 31 December 2017

	2017	2016
	€	€
Incoming resources		
Membership fees	3,006	3,816
Donations	314,606	243,321
Coin collectors	3,163	6,692
Grant income	267,730	217,250
Fundraising	176,409	96,682
Tour De Leinster	10,618	-
Tour De Munster	6,000	-
Mini mar & cycle	15,973	86,994
Honey days	-	140
HB Ice cream	249,392	230,584
Rev-up	91,298	122,782
Conferences	8,320	12,395
Numicon training	2,300	1,750
Christmas cards	28,980	27,884
Charity DVD	295	1,054
Charity shop	328,311	249,469
Other income	33,700	21,627
Investment income	5	40
	1,540,106	1,322,480
Resources expended		
Fundraising	(30,607)	(27,833)
Coin collectors	(2,571)	(1,645)
HB expenses	(30,585)	(33,298)
Honey days	(166)	-
Rev-up	(28,687)	(47,082)
UCD Research	-	(30,000)
Wages	(801,758)	(762,853)
Sundry activities	(5,000)	(8,345)
Postage & telephone	(29,462)	(27,439)
Printing & stationary	(7,293)	(12,105)
Bank charges	(7,418)	(7,834)
Donations	-	(5,000)
Subscriptions	(7,884)	(4,107)
Depreciation	(3,184)	(6,763)
Amortisation of intangible assets	(6,759)	-
Rent & rates	(25,630)	(39,971)
Member support team	(50,713)	(68,458)
Staff training & expenses	(14,217)	(14,772)
NCH Tallaght	(66,834)	(61,932)
Promotional & advertising	(3,077)	(1,723)
Christmas cards	(12,852)	(8,754)
Numicon	(11,266)	(8,018)
Newsletter	(30,354)	(27,385)
Insurance	(25,737)	(20,966)

Down Syndrome Ireland

National Office Accounts - Summary Financial year ended 31 December 2017

	2017	2016
	€	€
Computer, database, website costs	(21,200)	(25,755)
Charity shop	(87,116)	(69,779)
Latch on	(1,067)	(6,861)
Regional officer	(44,893)	(11,746)
National advisory council	(28,319)	(15,191)
Loan interest	(12,302)	(13,027)
Professional fees	(121,299)	(58,342)
Conferences & AGM	(38,321)	(59,142)
Sundry expenses	(6,791)	(1,616)
Lobbying costs	(491)	(2,480)
Light & heat	(8,624)	(11,850)
Repairs & maintenance	(12,733)	(20,802)
	<u>(1,585,210)</u>	<u>(1,522,874)</u>
	<u>(45,104)</u>	<u>(200,394)</u>

Restricted Funds

**Of the incoming resources above,
the following are restricted:**

Grants received	267,730	217,250
	<u>267,730</u>	<u>217,250</u>

**Of the resources expended above,
the following are restricted:**

NCH Tallaght	66,834	61,932
	<u>66,834</u>	<u>61,932</u>

Down Syndrome Ireland
Branch Accounts - Summary
Financial year ended 31 December 2017

	2017	2016
	€	€
Incoming resources		
Membership fees	23,195	30,934
Donations	714,599	453,786
Coin collectors	1,664	924
Grant income	246,666	357,840
Fundraising	842,291	1,017,577
Tour De Leinster	45,417	-
Tour De Munster	216,901	-
Mini mar & cycle	28,505	47,298
Tea rooms	97,713	96,554
Honey days	6,362	10,045
Conferences	-	9,586
Speech therapy	253,654	209,876
Christmas cards	5,359	4,481
Latch on	89,453	135,646
Other income	34,763	42,166
Investment income	2,086	15,054
	<u>2,608,628</u>	<u>2,431,767</u>
Resources expended		
Fundraising	(92,944)	(120,851)
Honey days	-	(200)
Swimming	(52,653)	(31,043)
Wages	(608,745)	(528,387)
Home teacher & speech	(286,105)	(224,328)
Outings & functions	(57,545)	(54,059)
Classes & speakers	(236,193)	(172,675)
Sundry activities	(23,360)	(24,377)
Tea room costs	(48,239)	(40,821)
Postage & telephone	(27,187)	(21,692)
Printing & stationary	(22,503)	(20,928)
Travelling expenses	(23,451)	(26,837)
Bank charges	(11,815)	(10,134)
Room hire & rent	(131,938)	(130,612)
Donations	(16,065)	(14,213)
Occupational therapist	(85,937)	(85,965)
Depreciation	(9,144)	(4,814)
Promotional & advertising	(2,852)	(7,709)
Christmas cards	(221)	(3,649)
Numicon	(680)	(850)
Insurance	(3,410)	(1,705)
Computer, database, website costs	(5,845)	(7,258)
Bad debt provision	3,281	(47,460)
Bad debts	-	(11,300)
Latch on	(274,379)	(248,818)
DSI AGM	(3,730)	(3,952)

Down Syndrome Ireland
Branch Accounts - Summary
Financial year ended 31 December 2017

	2017	2016
	€	€
Professional fees	(25,483)	(19,265)
Sundry expenses	(53,297)	(51,483)
Light & heat	(19,372)	(15,619)
Repairs & maintenance	(32,628)	(22,599)
	<u>(2,152,440)</u>	<u>(1,953,603)</u>
	 <u>456,188</u>	 <u>478,164</u>

Down Syndrome Ireland

Branch Statement of financial position as at 31 December 2017

	2017		2016	
	€	€	€	€
Fixed assets				
Tangible assets		597,037		210,855
Current assets				
Debtors	475,304		661,275	
Cash at bank and in hand	3,446,921		3,096,446	
	<u>3,922,225</u>		<u>3,757,721</u>	
Creditors: amounts falling due within one year	<u>(203,074)</u>		<u>(108,577)</u>	
Net current assets		<u>3,719,151</u>		<u>3,649,144</u>
Total assets less current liabilities		<u>4,316,188</u>		<u>3,859,999</u>
Represented by				
Total funds		<u>4,316,188</u>		<u>3,859,999</u>
		<u>4,316,188</u>		<u>3,859,999</u>