

Company registration number: 60460

**Muscular Dystrophy Ireland**  
**Financial statements**  
**for the financial year ended 31 December 2016**

## **Muscular Dystrophy Ireland**

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## **Muscular Dystrophy Ireland**

### **Directors and other information**

<b>Directors</b>	Garry Toner Helen McDonnell Hazel Bridcut Maureen Brennan Derek Farrell Grace Green Ephraim Purcell (Co-opted)
<b>Secretary</b>	Hazel Bridcut (Appointed 10th August 2016)
<b>Company number</b>	60460
<b>Registered office</b>	75 Lucan Road Chapelizod Dublin 20
<b>Business address</b>	75 Lucan Road Chapelizod Dublin 20
<b>Auditor</b>	Hunt & Company Accountants Limited 52 Manor Street Dublin 7
<b>Bankers</b>	Bank of Ireland 2 College Green Dublin 2
<b>Solicitors</b>	Sherrys Solicitors Palmerstown Avenue Palmerstown Dublin 20
<b>Charity Regulator Number</b>	20012038

## **Muscular Dystrophy Ireland**

### **Directors' report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2016.

#### **Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Garry Toner  
Helen McDonnell  
Hazel Bridcut (Appointed 7th May 2016)  
Maureen Brennan (Appointed 7th May 2016)  
Derek Farrell  
Grace Green  
Florence Dougall (Deceased 29th July 2016)  
Ephraim Purcell (Co-opted 5th September 2016)

#### **Principal activities**

The principal activity of the company is to provide information, advice and support to people with Muscular Dystrophy and allied neuromuscular conditions, and their families through a range of support services.

#### **Mission Statement**

Muscular Dystrophy Ireland aims to provide information and support to people with neuromuscular conditions and their families through a range of support services. Muscular Dystrophy Ireland's Objective is to promote through practical empowerment, independent living for people with the condition muscular dystrophy.

Muscular Dystrophy Ireland supports advocating for services to enable people with neuromuscular conditions to fully participate in society and to live a life of their own choosing. Muscular Dystrophy Ireland also aims to support and fund research into neuromuscular conditions.

## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **STRUCTURE, GOVERNMENT AND MANAGEMENT**

##### **The Council and Board**

Muscular Dystrophy Ireland is conducted in accordance with its Memorandum and Articles of Association which were adopted in November 1977 and amended up to and including 29th May 2009.

Muscular Dystrophy Ireland is directed by a voluntary Board which is known as the Executive Committee. The Executive Committee comprises a Chairperson, Vice Chairperson, Treasurer, Secretary and there is allocation for a further three members. This Executive Committee meets once a month to determine the management, good governance and financial control of Muscular Dystrophy Ireland. The Executive is provided with regular financial and operational information.

The Executive Committee met on 8 occasions during the year.

The Executive Committee does not receive travel and subsistence expenses for attending meetings.

Muscular Dystrophy Ireland has a National Council which meets four times per year and its role is to determine policy. The members of the National Council are elected at the AGM. The Chairperson of each local branch is automatically a member of the National Council. The National Executive Members of Muscular Dystrophy Ireland are elected at the AGM and sit on the National Council.

The following committees are appointed by The Executive to assist in the operational workings of the organisation.

Finance and Audit Committee  
Research Committee  
Trust Fund Committee

##### **Management**

Muscular Dystrophy Ireland has six regional offices, in Cork, Donegal, Galway, Tullamore, Kells, and Limerick. There is also a Muscular Dystrophy Ireland staff member based in the southeast region. Family support is available throughout all HSE regions of Ireland, while youth support is available in the east, south, west, midlands, northeast, northwest, and southeast.

The Chief Executive is responsible for the day to day management and operation of the organisation throughout the National Office and Regional Offices. The National Office is the base for all administration and support services of the organisation.

During the year under review the Chief Executive position was held by Mr. John Bennett and in the interim by Mr. Tom Nolan.

## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **Code of Governance**

Muscular Dystrophy Ireland signed the Governance Code Principles Statement in March 2013 and confirms that "our organisation complies with The Governance Code for the Community, Voluntary and Charitable Sector in Ireland".

Muscular Dystrophy Ireland adopted the ICTR Guiding Principles for Fundraising and follow these principles.

Muscular Dystrophy Ireland review on an ongoing basis their policy and procedures in order to maintain compliance with the Governance Code.

#### **REVIEW OF ACTIVITIES**

##### **THE INFORMATION SERVICE**

A key function of Muscular Dystrophy Ireland is to provide accurate and relevant information to people with neuromuscular conditions, their families, healthcare and education professionals and the general public. Muscular Dystrophy Ireland's Information Officer is based in the Head Office in Dublin and provides a nationwide service. In 2016 the Information Officer responded to 256 individual requests for information.

##### **MUSCULAR DYSTROPHY IRELAND Presentations / Information Talks**

Muscular Dystrophy Ireland's Information Officer is also available to give presentations about Muscular Dystrophy Ireland and neuromuscular conditions to schools, medical professionals etc. Awareness talks were given to 80 teachers and Special Needs Assistants in six schools in Wicklow, Louth, Westmeath and Cavan. This combined approach is essential, involving teachers, special needs assistants, lecturers, health professionals, Muscular Dystrophy Ireland's support staff and parents, to try to make the education experience as beneficial as possible for a child/young person with a Neuromuscular condition. Educating allied health professionals is an important part of the work Muscular Dystrophy Ireland does in creating awareness of Neuromuscular Conditions and an awareness talk was given to Social Care Workers and in Solis NMC. In 2016, Muscular Dystrophy Ireland also used the Home from Home apartment as a Resource in educating allied health professionals. A group of Occupational Therapy students from the Portobello Institute visited Muscular Dystrophy Ireland's house and were given a tour of the home from home apartment and awareness talks from the Information Officer.

In May 2016 Muscular Dystrophy Ireland Organised a National Conference and AGM in Croke Park. Over 140 people were in attendance and the conference included workshops on Education, Independent Living and Research.

The Information Officer also attends conferences on a range of topics and conditions and reports this information back to members. In 2016, the Information officer was accompanied by a Family Support Worker to the CMT UK conference in Coventry and by a Youth Respite Worker to the Action Duchenne Conference in London.

## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **FAMILY SUPPORT**

Muscular Dystrophy Ireland offers family support to members nationwide. The role of the Family Support Team is to provide a quality service in order to best meet the varied needs of Muscular Dystrophy Ireland members. The Family Support Team endeavour to provide a friendly, professional service individually and as a team. This is achieved through partnership and consultation with members, their families and carers along with a wide range of multidisciplinary teams and service providers involved in the members' care. They promote, encourage and advocate for independent decision making by the members in keeping with the Muscular Dystrophy Ireland ethos.

They are committed to providing a Family Support Service to assist members to live independently, reach their full potential in life and contribute positively to their community and society.

In 2016, 737 members received support from Muscular Dystrophy Ireland's Family Support Services. Direct support services were also provided to 1,836 extended family members. Support includes phone support, home visits, social outings, liaising and collaborating with other health and social care professionals including attendance at case conferences.

#### **RESPIRE SERVICES**

The respite service is an essential support for people living with muscular dystrophy and their families.

##### **Muscular Dystrophy Ireland Definition of Respite:**

Respite care is short-term care that enables a family take a break from the daily caring role. Respite care can occur in the family home or in a variety of out-of-home settings, and can occur for any length of time depending on the needs of the family, and resources available. Muscular Dystrophy Ireland recognises that the person/child with muscular dystrophy and family members both need to avail of respite care services in order to maintain physical health and emotional wellbeing.

##### **The respite services include:**

1. Personal Assistant Services
2. Family Support Services
3. Six Respite Holiday Camps
4. Youth Services
5. Power Soccer Support
6. Adult Social Services
7. Transport Services
8. Counselling

##### **Personal Assistant and in-home respite provided in 2016:**

- 15,228 hours in 2016 ( 14,055 hours in 2015)
- 12,960 hours by Muscular Dystrophy Ireland Personal Assistants (11,786 hours in 2015)
- 2,268 hours through external agencies (IWA, CIL, Bluebird, Home Instead etc.) (2,269 hours in 2015)
- 43 members received a personal assistant or in-home respite support.
- Up to 300 people benefited as Muscular Dystrophy Ireland supports the entire family including parents, sibling, partners and carers.

## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **YOUTH RESPITE SERVICE**

The overall aim of the Muscular Dystrophy Ireland Youth Service is the empowerment of our young members. This is based on the National Youth Federation, 2001 ethos of:-

"The primary task of youth work is to offer young people, on a basis of their voluntary involvement, development and educational experiences which will equip them to play an active part in our democratic society as well as meet their own developmental needs through a challenging programme of social education which assists the young person to be an active and critical participant in society and social development".

The specific aims of the Muscular Dystrophy Ireland Youth Work Programme are as follows:

- To empower our young members
- To encourage meaningful participation
- To provide an educational aspect
- To promote equality of opportunity
- To provide respite

Youth workers support, encourage and enable our young members to get out and about in their communities. Through our youth clubs, social outings and camps, members have the opportunity to make friends and maintain friendships already made. The peer support that is both given and received is invaluable.

In 2016, the youth service teamed up with the Naas Sports Partnership to provide a day filled with sports and fun for all members of all abilities to attend and participate in. Muscular Dystrophy Ireland Youth Workers came together with almost 30 young members from throughout the country for what was a successful and thoroughly enjoyable day for all. The group ranged from 6 years right up to teenagers. The day involved a range of sports activities including obstacle courses and badminton, which were adapted to the needs of all members to allow participation. All the young members enjoyed getting involved in sports which may have not been as accessible or adequately adapted in other scenarios. The Sports Day is an activity which the youth service will continue to organise every year.

#### **RESPITE HOLIDAY PROGRAMME**

In total 72 members participated in the Respite Holiday Programme during 2016, taking part in activities including visiting Bunratty Castle, Salthill Aquarium, Greyhound Race Night, table quizzes, treasure hunts, arts & crafts, shopping, cinema, fishing, bowling, pizza making, movie making, day trips to the fire station and army barracks, live in house music, shopping and spa day.

The respite holiday programme provides an invaluable service to members and families by providing a respite break thus supporting up to 430 people (including parents, partners & siblings).



## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **HOME FROM HOME APARTMENT**

2016 has been the busiest year to date for the Home from Home Apartment. During 2016 we provided accommodation for 661 guests spread over 501 nights. After much consultation and feedback from the users of the apartment it was decided to increase the size of the living room area and lobby area of the apartment. Throughout the year we brought together the necessary people with the skills in order to complete this work. The drawings and the fire safety statements were completed in December 2016 and the commencement date was set for early 2017.

The addition of the access ramp and the new upgrades to the lobby and kitchen area has contributed to the apartment maintaining its high standards in universal access and design for all people with disabilities. The feedback from guests is crucial in regards to how we endeavour to meet their needs as service users.

The apartment continues to offer many of our guests the opportunity to experience Independent Living. Some of the groups still enjoying the facilities are Cheshire Home, Enable Ireland, Ataxia Ireland, St. John of Gods and the Brothers of Charity.

During 2016 Muscular Dystrophy Ireland's Training Room/ Boardroom has been used by a wide range of organisations and local community groups. Muscular Dystrophy Ireland has undergone a complete review of its fire safety and access requirements. In 2016 we completed an entire evaluation of the building and its standards regarding fire safety and access. This work was completed by Fire Safety experts and the building has been brought to the highest standards within the public buildings' sector.

The Boardroom has been used by a number of different organisations for their management meetings and community activities. This allows them to have a facility that meets their needs and provides access for all their membership. The groups that have used our building during 2016 are diverse; they have included Lucan Disability Action Group, Post-Polio Support Group, Disabled Drivers Association, Ataxia Ireland and many others.

Throughout 2016 the Boardroom has been promoted as a training facility. This has created a large increase in numbers of training organisations using the building for training purposes. We have been particularly fortunate in our relationship with Ballyfermot Senior College and Clondalkin College of Further Education to whom we provide Manual Handling Training for all their Social Care students. Going forward into 2017, it is anticipated that we will keep these relationships ongoing and develop our training facility further.

#### **TRANSPORT**

Muscular Dystrophy Ireland has a fleet of twelve specially converted minibuses that cover the whole country. The majority of these buses are used by the Youth Respite Workers as part of their daily work with our younger members.

In addition to this there are three dedicated drivers who provide a transport service to members. This service includes transporting members to and from hospital and clinic appointments, social outings and respite care, and also delivering Muscular Dystrophy Ireland loan equipment such as hoists and wheelchairs to hotels and members' homes.

Our dedicated transport service is based in Dublin and Cork, with 1.5 Whole time equivalents (WTEs) in Dublin and 0.6 WTEs in Cork. Between them they completed over 2,000 journeys in 2016, providing transport to a total of 4,000 members.

Muscular Dystrophy Ireland transport fleet ranges between 8 and 16 years old. In 2017 we need to start putting in place a vehicle replacement programme to ensure that Muscular Dystrophy Ireland can continue to provide this vital service into the future.

## **Muscular Dystrophy Ireland**

### **Directors' report (continued)**

#### **NEWSLETTER**

The Muscular Dystrophy Ireland News Update is a newsletter for members and includes articles about issues of interest to people affected by the condition, including research updates, articles on entitlements and holidays, photographs and reports on youth clubs and Muscular Dystrophy Ireland events such as conferences and fundraising events.

9,000 Newsletters were distributed to members, family members and friends of Muscular Dystrophy Ireland in 2016.

#### **RESEARCH**

One of Muscular Dystrophy Ireland's aims is to fund and support research relating to muscular dystrophy. This includes biomedical research, which might look at what happens in the body when someone has muscular dystrophy, or tries to identify potential therapies. It also includes social research, which might examine issues like education and quality of life.

In 2016 Muscular Dystrophy Ireland have pledged €71,608 to medical research through the direct funding of projects in University College Cork and Maynooth University. Two further projects have been co-funded via the Collagen VI Alliance in Newcastle University and the Rizzoli Orthopaedic Institute, Bologna. Muscular Dystrophy Ireland were successful with two grant applications via The Health Research Board and Medical Research Charities Group Joint Funding Scheme. The projects receive 50% funding from the HRB and 50% funding from the charity. The successful projects will take place in Maynooth University and Oxford University.

#### **FUNDRAISING AND PUBLIC RELATIONS**

Fundraising is an essential part of Muscular Dystrophy Ireland's organisation, supporting the continued provision of respite support services, medical research, as well as the Home from Home Apartment.

The Fundraising & PR department continues to evolve. Muscular Dystrophy Ireland in line with other charities faces the challenges of new ideas and ways of doing fundraising. Muscular Dystrophy Ireland will continue to develop its work in Social Media and other Digital Fundraising Platforms. Changes to national and regional events should improve fundraising outcomes.

#### **MAJOR RISKS FACING THE ORGANISATION**

The Executive Committee are responsible for ensuring that the major risks facing the organisation are appropriately managed. During the year the major risks facing the organisation as identified by the Executive Committee and Management have been reviewed and their potential impact assessed. Policy and Procedures are in place to identify the risks facing the organisation taking into account the financial climate, changes in society and attitudes which reflect how the organisation operates and changes in law and technology. In particular expenditure across all areas has been reviewed in the light of a decrease in state funding and the uncertainty of a fundraising income.

## Muscular Dystrophy Ireland

### Directors' report (continued)

#### FUTURE DEVELOPMENTS

2016 was another challenging year for the organisation, with the sudden passing of the Company Secretary, Ms Florence Dougall, and one of the organisation's founding members, Mr. Martin Naughton. The organisation's delivery of services to members remained a priority due to the dedication, commitment and professionalism of staff, The Executive, National Council and our members themselves.

A strategic planning process has commenced in 2016 with Staff Planning Day held in September 2016 to map our journey from 2016-2020. This strategic plan will specifically focus on key components of the organisation's vision, structure, services and activities.

Muscular Dystrophy Ireland will continue to strengthen the governance and regulation of the organisation to ensure compliance with relevant regulatory bodies.

Ongoing specific goals are:

Solidify our fundraising initiatives, develop corporate partnerships and explore other opportunities to diversify our income sources to deliver quality services to members, families and stakeholders.

An organisation wide programme of professional development and training for all staff will be developed to ensure our professional staff is armed with superior levels of knowledge and skill to undertake their respective roles.

Continued integration of international best practices in the support of and service to persons with MD throughout Ireland.

We will enhance our organisational communication mechanisms to better communicate with our members and stakeholders.

To continue to contribute to national and international research led by our research committee

#### Reserves

Muscular Dystrophy Ireland has a Reserves Policy which is reviewed each year. Muscular Dystrophy Ireland has free reserves at 31st December 2016, and it also has restricted reserves at 31st December 2016 which are approximately twelve weeks of budgeted operating costs.

#### Accounting records

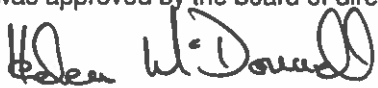
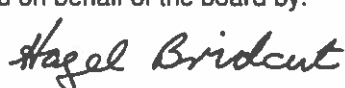
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at its registered office

#### Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

This report was approved by the board of directors and signed on behalf of the board by:

Director  Director 

## **Muscular Dystrophy 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 Muscular Dystrophy Ireland**

We have audited the financial statements of Muscular Dystrophy Ireland for the year ended 31 December 2016 which comprise the profit and loss account, Statement of Financial Position, statement of changes in equity, 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 10, 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.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its result 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.

### **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.
- 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.

**Independent auditor's report to the members of  
Muscular Dystrophy Ireland (continued)**



Hunt & Company Accountants Limited  
Chartered Certified Accountants & Statutory Auditors  
52 Manor Street  
Dublin 7

Muscular Dystrophy Ireland

Statement of Finance Activities  
for the financial year ended 31 December 2016

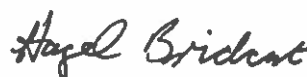
		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Notes	2016 €	2016 €	2016 €	2015 €
<b>INCOMING RESOURCES</b>					
Incoming resources from					
<b>Voluntary Income</b>					
Donations and Fundraising		161,338	-	161,338	160,102
Subscriptions		4,085	-	4,085	4,112
<b>Incoming resources from charitable resources</b>					
Grants and other service contract income	4		1,354,475	1,354,475	1,396,440
Other income		31,742	10,011	41,753	33,489
<b>Investment Income</b>		4,779	-	4,779	3,520
<b>Amortised Grants</b>		-	-	-	2,611
<b>Total Incoming resources</b>	1	201,944	1,364,486	1,566,430	1,600,274
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
<b>Cost of generating voluntary income</b>					
Public Relations, Awareness & Fundraising		45,262	57,773	103,035	59,581
<b>Charitable activities</b>					
Respite Care Services		111,226	1,287,599	1,398,825	1,228,359
POBAL		-	18,637	18,637	48,050
Other		24,024	-	24,024	36,010
<b>Governance costs</b>		8,426	29,625	38,051	39,209
<b>Total resources expended</b>	1	188,938	1,393,634	1,582,572	1,411,209
<b>Net incoming/(outgoing) resources</b>		13,006	(29,148)	(16,142)	189,065

The financial statements were approved by the board on and signed on its behalf by  
On behalf of the board

Director



Director



**Muscular Dystrophy Ireland**

**Statement of financial position  
As at 31 December 2016**

	Note	2016 €	€	2015 €	€
<b>Fixed assets</b>					
Tangible assets	7	178,161		159,536	
Financial assets	8	1,589,111		1,589,111	
		<u>1,767,272</u>		<u>1,748,647</u>	
<b>Current assets</b>					
Support group		15,027		30,027	
Debtors	9	137,557		123,663	
Investments		450,000		450,000	
Designated fund		101,213		101,206	
Restricted Trust and Research funds		698,448		724,882	
Cash at bank and in hand		605,384		499,777	
		<u>2,007,629</u>		<u>1,929,555</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(152,082)</u>		<u>(168,362)</u>	
<b>Net current assets</b>		<u>1,855,547</u>		<u>1,761,193</u>	
<b>Total assets less current liabilities</b>		<u>3,622,819</u>		<u>3,509,840</u>	
<b>Creditors: amounts falling due after more than one year</b>	11	<u>(208,732)</u>		<u>(54,059)</u>	
<b>Net assets</b>		<u><u>3,414,087</u></u>		<u><u>3,455,781</u></u>	
<b>Capital and reserves</b>					
Restricted fund	15	840,830		895,530	
Unrestricted fund	15	2,573,257		2,560,251	
<b>Shareholders funds</b>		<u><u>3,414,087</u></u>		<u><u>3,455,781</u></u>	


The notes on pages 17 to 29 form part of these financial statements.



**Muscular Dystrophy Ireland**

**Statement of financial position (continued)  
As at 31 December 2016**

These financial statements were approved by the board of directors on .....<sup>7<sup>th</sup></sup> April 2017 and signed on behalf of the board by:

Director 

Director 

**The notes on pages 17 to 29 form part of these financial statements.**

**Muscular Dystrophy Ireland**

**Statement of cash flows**  
**Financial year ended 31 December 2016**

	2016	2015
	€	€
<b>Cash flows from operating activities</b>		
(Loss)/profit for the financial year	(16,142)	189,065
<i>Adjustments for:</i>		
Depreciation of tangible assets	9,776	22,157
Bank interest	(4,779)	(3,520)
Accrued expenses/(income)	(42,470)	(5,147)
<i>Changes in:</i>		
Trade and other debtors	1,106	64,945
Trade and other creditors	155,311	535,626
Cash generated from operations	<u>102,802</u>	<u>803,126</u>
Net cash from operating activities	<u>102,802</u>	<u>803,126</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(28,401)	(139,373)
Acquisition of subsidiaries	-	3,000
Purchase of other investments	-	(590)
Bank interest received	4,779	3,520
Net cash used in investing activities	<u>(23,622)</u>	<u>(133,443)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	79,180	669,683
<b>Cash and cash equivalents at beginning of financial year</b>	<u>1,775,865</u>	<u>1,106,182</u>
<b>Cash and cash equivalents at end of financial year</b>	<u>1,855,045</u>	<u>1,775,865</u>

## **Muscular Dystrophy Ireland**

### **Notes to the financial statements Financial year ended 31 December 2016**

#### **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 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 17.

##### **Support Groups**

The Company had five regional support groups with the Dundalk Branch closing during the year. Only one of the regional support groups returned their financial details for 2016 to MDI.

The net incoming/ (outgoing) resources of the regional support groups are not included in the Statement of Financial Activities.

A full review of the structure and activities of the branches will be carried out in 2017.

##### **Taxation**

The company is exempt from Corporation Tax as it has been granted Charitable Status by the Revenue Commissioners under Charity NO. 6489

##### **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.

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued) Financial year ended 31 December 2016

#### 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:

Plant and machinery	- 20%
Fittings fixtures and equipment	- 20%
Motor vehicles	- 20%

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.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

## **Muscular Dystrophy Ireland**

### **Notes to the financial statements (continued) Financial year ended 31 December 2016**

#### **Fund accounting**

##### **Restricted Funds:**

Restricted funds represent Grants and other funders which can only be used for the particular purposes specified by the donors. Such purposes are within the overall objectives of Muscular Dystrophy Ireland.

##### **Unrestricted Funds:**

Unrestricted Funds represents amounts which are expendable at the discretion of the National Executive Committee, in furtherance of the objectives of Muscular Dystrophy Ireland.

**Muscular Dystrophy Ireland**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2016**

<b>3.</b>	<b>Incoming Resources/Resources Expended</b>	<b>2016</b>	<b>2015</b>
		€	€
	<b>Incoming Resources</b>		
	Fundraising - National Office and Regional	109,645	99,096
	Respite Care Services	1,335,822	1,352,667
	MDI Centre	50,618	39,455
	Donations	51,693	61,006
	POBAL	18,652	48,050
	<b>Total Incoming Resources</b>	<u>1,566,430</u>	<u>1,600,274</u>
	<b>Resources Expended</b>		
	Fundraising - National Office and Regional	103,035	59,581
	Respite Care Services (See Note below)	1,398,825	1,228,359
	MDI Centre	19,541	5,983
	POBAL	18,653	48,050
	Other	4,467	30,027
	Governance Costs - National and Regional	38,051	39,209
	<b>Total Resources Expended</b>	<u>1,582,572</u>	<u>1,411,209</u>
	<b>Net Incoming/(Outgoing) Resources</b>	<u>(16,142)</u>	<u>189,065</u>

Included in respite care services resources expended is an amount of €355,915. (2015 : €281,546) in relation to support costs.

**Net Incoming/(Outgoing) Resources**

The net incoming/(outgoing) resources for the year are stated after charging	2016	2015
	€	€
Depreciation of tangible assets	9,776	28,873
Auditors' remuneration	3,629	3,629
and after crediting:		
Bank Deposit Interest	<u>4,779</u>	<u>3,520</u>

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued)

Financial year ended 31 December 2016

#### 4. Grants

##### HSE - Statutory Funding - Service Level Agreements Pay and Operational Costs

	2016	2015
	€	€
CHO Area 1 (North Western Area Health Board)	3,288	3,288
CHO Area 2 (Western Area Health Board)	11,000	11,000
CHO Area 4 (Southern Area Health Board)	91,251	91,251
CHO Area 5 (South Eastern Area Health Board)	10,739	10,739
CHO Area 6 (East Coast Area Health Board)	19,584	19,584
CHO Area 7 (South Western Area Health Board)	45,505	45,505
CHO Area 8 (Midlands Area Health Board)	52,631	52,631
CHO Area 1 & 8 (North Eastern Area Health Board)	79,445	79,450
CHO Area 9 (Northern Area Health Board)	767,709	767,529
	<b>1,081,152</b>	<b>1,080,977</b>

##### HSE - Direct Services - Support Services Provision

	2016	2015
	€	€
CHO Area 9 (Northern Area Health Board)	80,060	82,170
CHO Area 7 (South Western Area Health Board)	33,890	30,680
CHO Area 1 (North Western Area Health Board)	15,702	16,222
CHO Area 6 (East Coast Area Health Board)	1,358	1,240
	<b>131,010</b>	<b>130,312</b>

##### HSE- National Lottery Funding - Respite Support Services

	2016	2015
	€	€
CHO Area 1 (North Western Area Health Board)	9,950	11,500
CHO Area 2 (Western Area Health Board)	8,500	7,200
CHO Area 3 (Mid West Area Health Board)	-	2,000
CHO Area 4 (Southern Area Health Board)	2,500	3,000
CHO Area 5 (South Eastern Area Health Board)	6,000	8,011
CHO Area 6 (East Coast Area Health Board)	13,000	2,000
CHO Area 7 (South Western Area Health Board)	14,000	30,250
CHO Area 8 (Midlands Area Health Board)	13,000	5,996
CHO Area 9 (Northern Area Health Board)	8,800	23,000
	<b>75,750</b>	<b>92,957</b>

##### Note:

Comparative figure for CHO Area 9 Lottery Funding for 2015 included an amount of €15,000 relating to Lottery Funding for 2014.

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued)

Financial year ended 31 December 2016

North Eastern Area (Old CHO 1 and 8 area) Lottery Funding for 2016 shown in new CHO Areas as follows:-

Cavan and Monaghan	CHO 1 Area
Meath and Louth	CHO 8 Area

#### POBAL

	2016	2015
	€	€
SNNO 2011 - 2014 - Extended	18,653	48,050
	<u>          </u>	<u>          </u>

	2016	2015
	€	€
<b>DSP Support Grant</b>		
Employment Support Scheme	32,436	29,956
	<u>          </u>	<u>          </u>

	2016	2015
	€	€
Other Grants		
TUSLA - Conselling Support Services	2,200	2,200
Department of Children & Youth Affairs - Youth Respite Equipment Grant	293	4,708
Galway City Council - Social Inclusion Grant	1,100	-
Galway Co. Council - Swimming Grant	564	-
Heineken Fund - Southern Area Youth Respite Services	1,260	240
West Limerick Independant Living - Intern Support services	3,211	-
Limerick Insitute of Technology - Intern Support Services	6,846	-
Queens Institute of Nursing - Respite Support Services	-	2,500
Edmund Rice - Youth Respite Services	-	2,000
Louth and Meath Youth Grant - Youth Respite Services	-	720
Community Foundations of Ireland - Respite Support Services	-	1,820
	<u>15,474</u>	<u>14,188</u>
	<u>1,354,475</u>	<u>1,396,440</u>



## Muscular Dystrophy Ireland

### Notes to the financial statements (continued) Financial year ended 31 December 2016

#### 5. Staff costs

The actual number of persons employed by the company during the financial year.

	2016	2015
	Number	Number
Support Services	83	85
Operation Service	4	4
	87	89

The aggregate payroll costs incurred during the financial year were:

	2016	2015
	€	€
Wages and salaries	1,027,838	968,484
Pension costs	4,819	7,667
	1,032,657	976,151

The number of employees whose employment, excluding employer pension contributions, was greater than €65,000 is below:

	2016	2015
	Number	Number
€65,000 - €75,000	-	-
€75,000 - €85,000	-	-
€85,000 - €95,000	1	1

#### Pension costs

The Company operates a defined contribution pension scheme. The scheme and its assets are held separately from those of the company in an independent administered fund with Aviva Life Assurance Company.

#### 6. Bank interest

	2016	2015
	€	€
Bank interest	4,779	3,520

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued) Financial year ended 31 December 2016

#### 7. Tangible assets

	Office fit-out	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2016	271,101	158,500	365,686	795,287
Additions	6,391	22,010	-	28,401
<b>At 31 December 2016</b>	<u>277,492</u>	<u>180,510</u>	<u>365,686</u>	<u>823,688</u>
<b>Depreciation</b>				
At 1 January 2016	248,695	21,370	365,686	635,751
Charge for the financial year	9,776	-	-	9,776
<b>At 31 December 2016</b>	<u>258,471</u>	<u>21,370</u>	<u>365,686</u>	<u>645,527</u>
<b>Carrying amount</b>				
<b>At 31 December 2016</b>	<u>19,021</u>	<u>159,140</u>	<u>-</u>	<u>178,161</u>
	Office fit-out	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2015	268,858	21,370	365,686	655,914
Additions	2,243	137,130	-	139,373
<b>At 31 December 2015</b>	<u>271,101</u>	<u>158,500</u>	<u>365,686</u>	<u>795,287</u>
<b>Depreciation</b>				
At 1 January 2015	219,822	21,370	365,686	606,878
Charge for the financial year	28,873	-	-	28,873
<b>At 31 December 2015</b>	<u>248,695</u>	<u>21,370</u>	<u>365,686</u>	<u>635,751</u>
<b>Carrying amount</b>				
<b>At 31 December 2015</b>	<u>22,406</u>	<u>137,130</u>	<u>-</u>	<u>159,536</u>

**Muscular Dystrophy Ireland**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2016**

**8. Financial assets**

	<b>Investments in Subsidiary</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2016	1,589,111	1,589,111
Additions	-	-
<b>At 31 December 2016</b>	<u>1,589,111</u>	<u>1,589,111</u>
<b>Provision for diminution in value</b>		
At 1 January 2016 and 31 December 2016	-	-
<b>Carrying amount</b>		
At 31 December 2016	<u>1,589,111</u>	<u>1,589,111</u>
	<b>Investments in Subsidiary</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2015	1,588,521	1,588,521
Additions	590	590
<b>At 31 December 2015</b>	<u>1,589,111</u>	<u>1,589,111</u>
<b>Provision for diminution in value</b>		
At 1 January 2015 and 31 December 2015	-	-
<b>Carrying amount</b>		
At 31 December 2015	<u>1,589,111</u>	<u>1,589,111</u>

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued) Financial year ended 31 December 2016

#### 8. Financial assets (continued)

Muscular Dystrophy Ireland holds 100% of the share capital of the following company:

Company	Country of registration or Incorporation	Class of share
MDI House Limited	Ireland	Ordinary

MDI House Limited's principal activity is that it owns the property at 75 Lucan Road, Chapelizod, Dublin 20 which is a purpose built facility to specifically cater for the requirements of people with Muscular Dystrophy and allied neuromuscular conditions, and their families.

In the opinion of the directors, the value to Muscular Dystrophy Ireland of the unlisted investment is not less than the book amount shown above, having regard to the service potential of the underlying property.

#### 9. Debtors

	2016	2015
	€	€
Grants and Income due	120,609	103,480
Stock of Fundraising material	1,523	1,733
Other debtors	1,160	4,200
Prepayments and accrued income	14,265	14,250
	<u>137,557</u>	<u>123,663</u>

#### 10. Creditors: amounts falling due within one year

	2016	2015
	€	€
Other creditors	50,404	55,865
Tax and social insurance:		
PAYE and social welfare	48,818	17,167
Accruals	52,860	95,330
	<u>152,082</u>	<u>168,362</u>

## Muscular Dystrophy Ireland

### Notes to the financial statements (continued) Financial year ended 31 December 2016

#### 11. Creditors: amounts falling due after more than one year

	2016	2015
	€	€
Deferred Legacy Income	160,000	-
Other creditors	14,153	-
Deferred income (Note 12)	34,579	54,059
	208,732	54,059

#### 12. Deferred income

	Deferred at 1 Jan 2016	Received in 2016	Amortised in 2016	Deferred at 31 Dec 2016
	€	€	€	€
South Tipperary VEC - Respite Support Services	630	-	630	-
Department of Children & Youth Affairs - Equipment	293	-	293	-
Department of Social Protection - Employee Support Services	37,078	11,575	32,436	16,217
North East Donation - Support Services	8,000	7,000	15,000	-
Heineken Fund - Respite Support Services	1,260	-	1,260	-
CHO Area 8 (Louth Lottery Funding) - Respite Support Services	2,000	7,000	2,000	7,000
Other Funding - Support Services	4,798	11,944	5,380	11,362
	54,059	37,519	56,999	34,579

#### 13. Commitments

The Company will complete the Ramp Building Project during 2017 at a cost of €60,000.

#### 14. Events after the end of the reporting period

There were no subsequent events after year end.

**Muscular Dystrophy Ireland**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2016**

**15. Equity Reserves**

	<b>Restricted Fund</b>	<b>Unrestricted Fund</b>	<b>Total</b>
	€	€	€
<b>At 1 January 2016</b>	895,530	2,560,251	3,455,781
Movements during the year	(25,552)	13,006	(12,546)
Other	(29,148)	-	(29,148)
<b>At 31 December 2016</b>	<b><u>840,830</u></b>	<b><u>2,573,257</u></b>	<b><u>3,414,087</u></b>

The movement in restricted funds in the year were as follows:-

<b>Restricted Fund</b>	<b>At start of year</b>	<b>Movement during year</b>	<b>At end of year</b>
	€	€	€
Research Fund	705,203	(26,003)	679,200
Trust Fund	19,660	451	20,111
Other	170,667	(29,148)	141,519
	<b><u>895,530</u></b>	<b><u>(54,700)</u></b>	<b><u>840,830</u></b>

Research Fund and Trust Fund consists of amounts received which can only be used for the purpose designated by Research and Trust Fund Committee.

Other restricted funds include funds received from HSE - Statutory Funding, National Lottery Funding and POBAL.

**16. Related party**

No related party transaction during the year.

**17. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 January 2015.

**Reconciliation of equity**

No transitional adjustments were required.

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

No transitional adjustments were required.

**Muscular Dystrophy Ireland**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2016**

**18. Approval of financial statements**

The board of directors approved these financial statements for issue on *7<sup>th</sup> April 2017*