

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2013

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
COMPANY INFORMATION

Directors

| | |
|------------------|------------------------------|
| Jane Kearney | (Resigned 31 January 2013) |
| Angela Hogan | (Appointed 27 November 2013) |
| Marie O'Connor | (Resigned 31 January 2013) |
| Jonathan Healy | (Appointed 27 November 2013) |
| Ronnie Mc Govern | (Resigned 31 January 2013) |
| Darren Connolly | |
| Katie Hallissey | |
| Alison Gray | (Appointed 16 July 2014) |
| Declan Mac Daid | |
| Mairead Conway | (Resigned 31 January 2013) |
| Bernie Connolly | (Appointed 27 November 2013) |

Secretary Katie Hallissey

Company number 112855

Registered office Coleraine House
Coleraine Street
Dublin 7

Auditors HTH Accountants
Certified Public Accountants & Statutory Auditors
Jasmine Lodge
Main Street
Celbridge
Co. Kildare

Bankers

| |
|-------------------|
| Allied Irish Bank |
| Capel Street |
| Dublin 1 |
| Bank of Ireland |
| 33 Arran Quay |
| Smithfield |
| Dublin 7 |
| EBS Limited |
| The EBS Building |
| 2 Burlington Road |
| Dublin 4 |

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
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COMPANY INFORMATION**

Bankers continued

KBC Bank Ireland KBC
Sandwith Street
Dublin 2

Solicitors

William Fry & Sons
Fitzwilton House
Wilton Place
Dublin 2

Charity Number:

8510

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
DIRECTORS' REPORT
*FOR THE YEAR ENDED 31 DECEMBER 2013***

The directors present their report and financial statements for the year ended 31 December 2013.

Principal activities and review of the business

Mission and Vision:

The Irish Motor Neurone Disease Associations governing documents set out that its overall mission is as follows:

- The Irish Motor Neurone Disease Association (IMNDA) is a registered charity whose members are at the forefront of what we do.
- IMNDA supports people with motor neurone disease (MND), their families and carers through advocacy, home and professional support.
- IMNDA fundraises to help people with MND and support the vital research undertaken.
- All of this is underpinned by a Board and staff who seek to provide the best governance for the IMNDA's activities.

Our vision at the Irish Motor Neurone Disease is a world free from motor neurone disease.

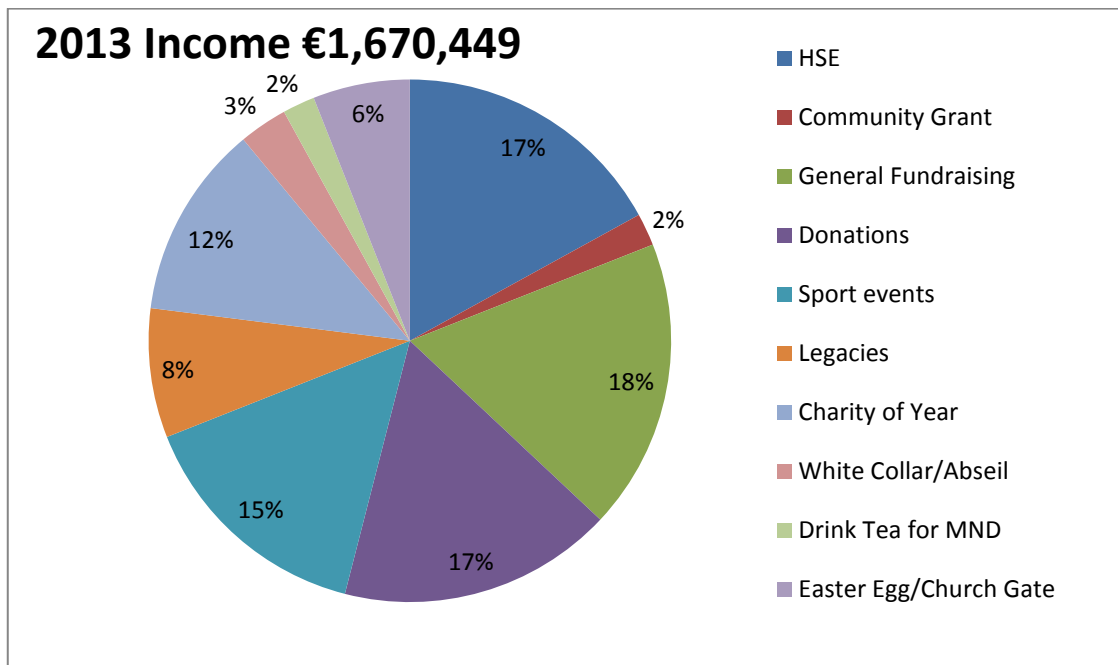
**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
 (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
 CAPITAL)
 DIRECTORS' REPORT (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2013**

Review of the year 2013:

The sources of our income for the year and analysis of expenditure is as follows:

Sources of our income:

Total income for 2013 amounted to €1670,449. Of this total €291,864 (17%) was HSE funding and €28, 412 (2%) was a Community Grant the remaining €1,350,173 (81%) was sourced through donations and fundraising activities.

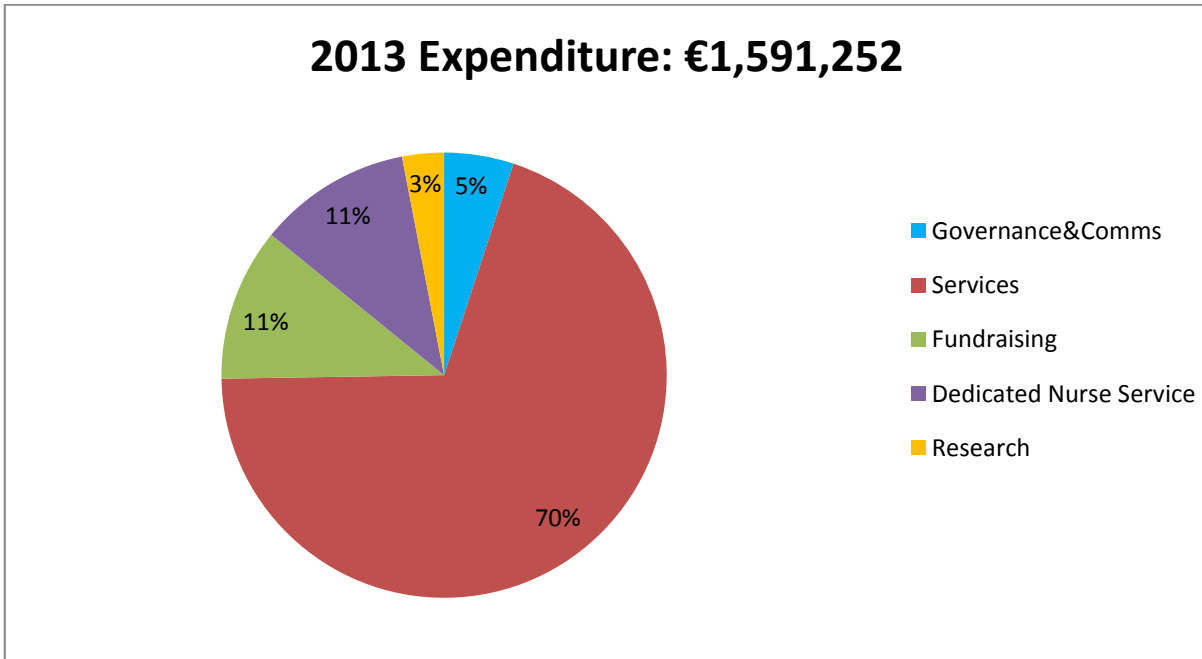


As this graph shows the Irish Motor Neurone Disease Association is heavily reliant on donations and fundraising, based on how little public funding is available. The IMNDA would like to sincerely thank all of our loyal supporters and fundraisers for all their efforts, contributions and support as the IMNDA would not be able to do its invaluable work without them.

Analysis of our Expenditure:

Total expenditure for 2013 amounted to €1,591,252, this was an increase on prior year expenditure of €1,557,527. The increase is due to the increased awareness of the Association and an increase in clients registered. In 2012 we had 299 people register with us compared to 351 in 2013.

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**



The Income and Expenditure for the year ended 31 December 2013 shows a surplus of €79,743. Included in this surplus the board would like to note that there were a number of exceptional items:

1. During the year our organisation received €198,837 from being awarded with the title of Charity of the year 2013. This is a non-recurring source of income.
2. In 2011 we received a restricted legacy donation of €252k which was to be released over a three year period. Therefore included in the December 2013 surplus €84,000 of this donation was recognised. These funds expire in the 2014 year.

What we do:

The IMNDA is dedicated to working on behalf of and supporting people living with MND, their families and carer's.

People can register themselves or a healthcare professional / family member can register on their behalf once consent is given. Registration is free and details are completely confidential. To register you can contact the IMNDA on Freefone 1800 403 403. We will ask for a small amount of details (contact details, date and place of diagnosis and symptoms) for our registration form, or email to info@imnda.ie

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DIRECTORS' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2013***

When someone registers with the IMNDA they can automatically avail of the below services free of charge

- Access to 2 specialist MND Nurses working directly for the Association
- Access to specialised equipment on a loan basis to all clients once recommended by the OT, SLT, PHN, MND Nurse
- Financial assistance to increase homecare packages once recommended by the MND Nurse
- Financial support for a number of counselling sessions for the client and one other member of their family
- Information Folder Association
- Home Visiting Programme

See client Registration Breakdown for 2013 per HSE Area on next page.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013

Client Registration Breakdown for 2013 per HSE Area:

| HSE Administrative Area | County | Male | Female | Total |
|--------------------------------|-------------------------------|-------------|---------------|--------------|
| HSE Dublin North East | Cavan | 1 | 1 | 2 |
| | Dublin North of Liffey | 22 | 15 | 37 |
| | Louth | 13 | 3 | 16 |
| | Meath | 8 | 6 | 14 |
| | Monaghan | 2 | 2 | 4 |
| HSE Dublin Mid-Leinster | Dublin South of Liffey & West | 45 | 27 | 72 |
| | Kildare | 4 | 5 | 9 |
| | Laois | 3 | 2 | 5 |
| | Longford | 3 | 0 | 3 |
| | Offaly | 1 | 1 | 2 |
| | Westmeath | 6 | 3 | 9 |
| | Wicklow | 4 | 3 | 7 |
| HSE South | Carlow | 2 | 0 | 2 |
| | Cork | 15 | 18 | 33 |
| | Kerry | 6 | 7 | 13 |
| | Kilkenny | 1 | 2 | 3 |
| | Tipperary South | 3 | 1 | 4 |
| | Waterford | 6 | 6 | 12 |
| | Wexford | 7 | 1 | 8 |
| HSE West | Clare | 7 | 5 | 12 |
| | Donegal | 6 | 5 | 11 |
| | Galway | 11 | 7 | 18 |
| | Leitrim | 3 | 1 | 4 |
| | Limerick | 7 | 10 | 17 |
| | Mayo | 9 | 10 | 19 |
| | Roscommon | 4 | 1 | 5 |
| | Sligo | 2 | 1 | 3 |
| | Tipperary North | 2 | 5 | 7 |
| Total By Gender | | | | 351 |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Dedicated Nurse Service:

We have two fully qualified full time Motor Neurone Disease Nurses that provide services to people with MND nationwide. In 2013 they would have provided phone support and home visits to our registered client group. Upon registration the client will receive a first contact call within 7 working days and where they will arrange a first home visit which will happen within 6 weeks. The nurses provided this service to 351 clients in 2013.

Specialised equipment service:

In 2013 the IMNDA spent € 419,773 on specialised aids and appliances for our clients. We received €18,000 restricted funding from the HSE for equipment and the remaining €401,773 was funded and raised through donations and fundraising activities.

Home Help Service:

The IMNDA provides financial assistance towards home care help for people with MND. This home help grant is only awarded once the MND nurse has completed a needs assessment. In 2013 the IMNDA spent €501,611 on Home Help Grants. We received €58,013 restricted funding from the HSE for home help and the remaining €443,598 was funded and raised by donations and fundraising activities.

Counselling Service:

Diagnosis of a fatal illness with a shortened life expectancy can lead to significant stress-induced adjustment problems. Underlying relationship or marital problems can be uncovered as a result of the stress of illness. Appropriate referral to a qualified counselling service is essential for people with MND and families experiencing such difficulties. The IMNDA provides funding for counselling sessions for registered clients and one family member. The IMNDA spent €3,690 on counselling in 2013, which is funded solely through donations and fundraising activities.

Patient Carer Weekend:

Each year we invite all our clients and a family member to join us for a Patient and Carer Weekend away, we incorporate our AGM and a half day conference in this weekend. In 2013 we held our patient's carer weekend in the Pillo Hotel, Ashbourne, Co Meath and over 100 delegates joined the IMNDA Board and staff for a fantastic weekend away. Prof. Hardiman and Dr. Aisling Ryan also presented at the conference. The cost of the weekend was €11,745 all of which is funded through donations and fundraising activities.

Global Awareness Campaign:

The Global Awareness Campaign kicked off early on June 12th 2013 with the very first Drink Team for MND event in the home of the Academic Unit of Neurology, Trinity Biosciences Institute on Pearse Street. The IMNDA and TCD MND Research joined forces and were delighted to welcome over 110 guests to listen to the research into the causes of MND that is currently being undertaken by Prof. Hardiman and her team. The IMNDA granted €45,000 towards TCD MND Research all funds were raised through fundraising activities.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

During this week we also launched our Drink Tea for MND events, where we ask the general public to organise tea days on behalf of the Irish Motor Neurone Disease Association, these raised €31,705.

Association Visitor Programme:

The Association Visitor Programme was launched in September 2013. The Association Visitor (AV) plays a vital role in helping us to ensure people with MND their families and carers receive the support and services they require. They carry out this role by either visiting someone in their home or by making contact with the person over the telephone. We currently have six visitors that have completed the training and we hope that this programme will come into full effect in Summer 2014. There has been a slight delay with the Programme due to staff resources and the high increase of client registrations at the end of 2013 and start of 2014.

IT and Future Plans:

In 2013 the IMNDA went through a complete IT overhaul. Work began on a new website which will be launched in 2014, a new database began development which became fully operational in March 2014 and we aim to have all of our equipment bar coded by Summer 2014. All of these improvements will increase the efficiency of the Association and we hope that the website will become the main source of information for people with MND and their families. €30,512 was spent on this IT upgrade all of which was funded through an unrestricted legacy donation.

Corporate Governance:

The board is committed to maintaining the highest standards of corporate governance and is determined that the company complies with the basic principles outlined in the Governance Code.

Board members all of who are non executive and independent and are drawn from diverse backgrounds and bring a broad range of experience and skills to the Boards deliberations. All new Board members attend an induction course shortly after appointment in order to familiarise themselves with their statutory responsibilities, their role as Board members, and the governance framework of the Irish Motor Neurone Disease Associations vision, mission and values.

There are clear distinctions between the roles of the Board and the executive management team. The Board is responsible for providing leadership, setting overall strategy and monitoring budgets and outcomes of the organisation. The Board is also responsible for identifying the risks affecting the organisation and ensuring procedures are in place to reduce and manage the major risks identified. The Board accepts it needs to work effectively, behave with integrity and be transparent and accountable. There are six non-executive directors. The directors bring to the Board deliberations their significant business and decision making skills gained in their respective fields together with a broad range of experience and views.

The day to day management is delegated to the Chief Executive. The Chief Executive prepares and present policies, work plans and annual financial budgets and cash flows for consideration and approval to the Board. There is a schedule of matters reserved to the Board for decision and a schedule of matters delegated to the Chief Executive.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013

The Company complies with the following codes of practices:

- Irish Charities Tax Reform Group (ICTR) Statement of Guiding Principles for Fundraising
- The Governance Code for Community and Voluntary Organisations in Ireland

Management and Staff:

The directors acknowledge with appreciation the committed work of our management team, our staff and volunteers. Our continued success and achievements is due to their professionalism, dedication and commitment to our mission.

The Irish Motor Neurone Disease employs seven full time staff and two part time staff.

Directors:

Dr. Declan Mac Daid (Chairperson), Darren Connolly (Treasuer), Katie Hallisey (Secretary), Bernie Connolly, Angela Hogan, Jonathan Healy.

Transactions involving Directors:

There were no director fee's, consultancy payments or expenses paid to any director during the year. There were no contracts in relation to the affairs of the company in which the directors had any interest, as defined by the Companies Acts, at any time during the year ended 31 December 2013.

Health & Safety at work:

It is the policy of the company to ensure the health and safety of its employees by maintaining a safe place and systems of work. The policy is based on the requirements of employment legislation, including the Saftey, Health & Saftey at Work Act 2005. The policy is reviewed regularly.

Political contributions:

There were no political contributions during the year. Consequently no disclosures are required under the Electoral Act 1997.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013

Post balance sheet events

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

Directors

The following directors have held office since 1 January 2013:

| | |
|-----------------|------------------------------|
| Jane Kearney | (Resigned 31 January 2013) |
| Angela Hogan | (Appointed 27 November 2013) |
| Marie O'Connor | (Resigned 31 January 2013) |
| Jonathan Healy | (Appointed 27 November 2013) |
| Ronnie McGovern | (Resigned 31 January 2013) |
| Darren Connolly | |
| Bernie Connolly | (Appointed 27 November 2013) |
| Katie Hallissey | |
| Alison Gray | (Appointed 16 July 2014) |
| Declan MacDaid | |
| Mairead Conway | (Resigned 31 January 2013) |

Books of account

The company's directors are aware of their responsibilities, under section 202 of the Companies Act 1990 to maintain proper books of account and are discharging their responsibility by liaising with the company's auditors seeking external professional accounting advice. The books and records are held at the registered office at, Coleraine House, Coleraine Street, Dublin 7.

Auditors

HTH Accountants have expressed their willingness to continue in office in accordance with section 160(2) of the Companies Acts 1963.

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Statement of directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Certified Public Accountants in Ireland.

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

In preparing those financial statements, the directors are required to:

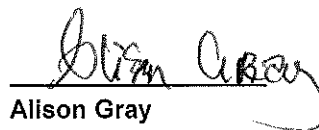
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board



Declan Mac Daid



Alison Gray

22 July 2014

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
INDEPENDENT AUDITORS' REPORT
TO THE SHAREHOLDERS OF THE MOTOR NEURONE DISEASE ASSOCIATION
LIMITED**

We have audited the financial statements of The Motor Neurone Disease Association Limited for the year ended 31 December 2013 set out on pages 14 to 23. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of the directors and auditors

As described in the Statement of Directors' Responsibilities on page 2 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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.

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2013. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding the directors' remuneration and transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE SHAREHOLDERS OF THE MOTOR NEURONE DISEASE ASSOCIATION
LIMITED**

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

We have audited the financial statements of The Motor Neurone Disease Association Limited for the year ended 31 December 2013 set out on pages 14 to 23. These financial statements have been prepared under the accounting policies set out therein.

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

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the directors' report is consistent with the financial statements.

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
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INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE SHAREHOLDERS OF THE MOTOR NEURONE DISEASE ASSOCIATION
LIMITED**

Matters on which we are to report by exception

As described in the Statement of Directors' Responsibilities on page 10 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).


Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our 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 work, for this report, or for the opinions we have formed.

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2013. We also report to you whether in our opinion: proper books of account have been kept by the company; whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company; and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding the directors' remuneration and transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.


Keith Traynor
for and on behalf of HTH Accountants
HTH Accountants
Certified Public Accountants & Statutory Auditors
Jasmine Lodge
Main Street
Celbridge

22 July 2014

This is to certify that this is a true copy of the auditors' report in respect of The Motor Neurone Disease Association Limited

Declan Mac Daid 

18 July 2014

Allison Gray 

18 July 2014


THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

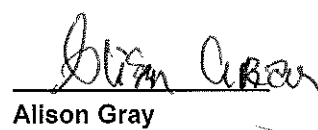
| | Notes | Restricted Funds € | Unrestricted Funds € | Total 2013 € | Total 2012 € |
|---|-------|--------------------------|----------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Grants from Government | | 76,013 | 215,851 | 291,864 | 250,674 |
| Donations and gifts | | 93,697 | 204,445 | 298,142 | 244,732 |
| Fundraising income | | 168,412 | 912,031 | 1,080,443 | 1,064,912 |
| Other income | 4 | | 546 | 546 | 13,492 |
| | | <u>338,122</u> | <u>1,332,873</u> | <u>1,670,995</u> | <u>1,573,810</u> |
| Resources Expended | | | | | |
| Charitable activities | 2 | (819,005) | (247,798) | (1,066,803) | (1,080,047) |
| Research | | - | (45,000) | (45,000) | (25,000) |
| Fundraising expenses | | - | (50,777) | (50,777) | (57,736) |
| Administration and overheads | | - | (411,084) | (411,084) | (366,957) |
| | | <u>(819,005)</u> | <u>(754,659)</u> | <u>(1,573,664)</u> | <u>(1,529,740)</u> |
| Surplus/(Deficit) in year | 3 | (480,883) | 578,214 | 97,331 | 44,070 |
| Deficit/Surplus on disposals of tangibles | | - | (17,588) | (17,588) | (27,787) |
| Surplus/(Deficit) on ordinary activities before taxation | | (480,883) | 560,626 | 79,743 | 16,283 |
| Tax on surplus on ordinary activities | 5 | - | - | - | - |
| Surplus/(Deficit) for the year | 12 | <u>(480,883)</u> | <u>560,626</u> | <u>79,743</u> | <u>16,283</u> |

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the income and expenditure account.

Approved by the board on 22 July 2014


Declan Mac Daid


Alison Gray


THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)
BALANCE SHEET

AS AT 31 DECEMBER 2013

| | Notes | 2013 | | 2012 | |
|--|-------|-----------------|------------------|-----------------|------------------|
| | | € | € | € | € |
| Fixed assets | | | | | |
| Tangible assets | 6 | | 586,466 | | 566,777 |
| Current assets | | | | | |
| Debtors | 7 | 39,177 | | 27,153 | |
| Cash at bank and in hand | | 813,060 | | 835,800 | |
| | | <u>852,237</u> | | <u>862,953</u> | |
| Creditors: amounts falling due within one year | 8 | <u>(80,411)</u> | | <u>(57,424)</u> | |
| Net current assets | | | <u>771,826</u> | | <u>805,529</u> |
| Total assets less current liabilities | | | 1,358,292 | | 1,372,306 |
| Creditors: amounts falling due after more than one year | 9 | | (5,442) | | (15,714) |
| Accruals and deferred income | 10 | | <u>(137,790)</u> | | <u>(221,275)</u> |
| | | | <u>1,215,060</u> | | <u>1,135,317</u> |
| Reserves | | | | | |
| Income and expenditure account | 12 | | <u>1,215,060</u> | | <u>1,135,317</u> |
| Accumulated surplus | 13 | | <u>1,215,060</u> | | <u>1,135,317</u> |

Approved by the board and authorised for issue on 22 July 2014


 Declan Mac Daid


 Alison Gray

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
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CAPITAL)

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

| | € | 2013 € | € | 2012 € |
|---|-----------|-----------------|-----------|----------------|
| Net cash inflow from operating activities | | 280,638 | | 188,099 |
| Returns on investments and servicing of finance | | | | |
| Interest received | 546 | | 13,492 | |
| Net cash inflow for returns on investments and servicing of finance | | 546 | | 13,492 |
| Capital expenditure | | | | |
| Payments to acquire tangible assets | (294,469) | | (374,724) | |
| Receipts from sales of tangible assets | - | | (156) | |
| Net cash outflow for capital expenditure | | (294,469) | | (374,880) |
| Net cash outflow before management of liquid resources and financing | | (13,285) | | (173,289) |
| Financing | | | | |
| Government grant received | - | | 300,000 | |
| Capital element of finance lease contracts | (9,455) | | 25,172 | |
| Net cash (outflow)/inflow from financing | | (9,455) | | 325,172 |
| (Decrease)/increase in cash in the year | | <u>(22,740)</u> | | <u>151,883</u> |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

| 1 Reconciliation of operating surplus to net cash inflow from operating activities | 2013 | 2012 |
|---|----------------|----------------|
| | € | € |
| Operating surplus | 79,197 | 2,791 |
| Depreciation of tangible assets | 257,190 | 242,486 |
| Deficit on impairment of tangible assets | 17,588 | 27,787 |
| Increase in debtors | (12,024) | (11,881) |
| Decrease in creditors | 22,172 | 5,641 |
| Movement on grant provision | (83,485) | (78,725) |
| | <u>280,638</u> | <u>188,099</u> |
| Net cash inflow from operating activities | <u>280,638</u> | <u>188,099</u> |

| 2 Analysis of net funds | 1 January 2013 | Cash flow | Other non-cash changes | 31 December 2013 |
|--------------------------------|-----------------------|------------------|-------------------------------|-------------------------|
| | € | € | € | € |
| Net cash: | | | | |
| Cash at bank and in hand | 835,800 | (22,740) | - | 813,060 |
| | <u>835,800</u> | <u>(22,740)</u> | <u>-</u> | <u>813,060</u> |
| Debt: | | | | |
| Finance leases | (25,172) | 9,457 | - | (15,715) |
| | <u>(25,172)</u> | <u>9,457</u> | <u>-</u> | <u>(15,715)</u> |
| Net funds | <u>810,628</u> | <u>(13,283)</u> | <u>-</u> | <u>797,345</u> |

| 3 Reconciliation of net cash flow to movement in net funds | 2013 | 2012 |
|--|-----------------|----------------|
| | € | € |
| (Decrease)/increase in cash in the year | (22,740) | 151,883 |
| Cash outflow/(inflow) from decrease/(increase) in debt and lease financing | 9,457 | (25,172) |
| | <u>(13,283)</u> | <u>126,711</u> |
| Movement in net funds in the year | <u>(13,283)</u> | <u>126,711</u> |
| Opening net funds | 810,628 | 683,917 |
| | <u>810,628</u> | <u>683,917</u> |
| Closing net funds | <u>797,345</u> | <u>810,628</u> |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Certified Public Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated).

1.3 Income

Incoming resources are recognised by inclusion in the statement of financial activities only when the association is legally entitled to the income, certain of receipt and the amounts involved can be measured with sufficient reliability.

Government grants towards revenue expenditure are accounted for in the statement of financial activities as the related expenditure is incurred.

Deferred Income is released to the statement of financial activities over the expected useful life of the assets to which the grant is related.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|--------------------------------|----------------------------|
| Medical aids | 20% Straight Line |
| Fixtures, fittings & equipment | 20% Straight Line |
| Leased motor vehicles | Over the life of the lease |

1.5 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the income and expenditure account in the year they are payable.

1.6 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

1.7 Funding Streams:

The charity receives two types of funding:

Restricted funds: These represent amounts received which can only be used for specific purposes specified by Donors. Such purposes are within the overall aims of the organisation.

Unrestricted funds: These represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the charity.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

2 Charitable Activities

Resources expended on charitable activities comprise of the following:

| | 2013 | 2012 |
|--|------------------|------------------|
| | € | € |
| Home help and patient care | 517,046 | 518,962 |
| Nursing help | 129,984 | 144,866 |
| Medical aids, appliances and equipment | 419,773 | 416,219 |
| | <u>1,066,803</u> | <u>1,080,047</u> |

3 Operating surplus

Operating surplus is stated after charging:

| | 2013 | 2012 |
|--|----------------|----------------|
| | € | € |
| Depreciation of tangible assets | 257,190 | 242,486 |
| Deficit on disposal of tangible assets | 17,588 | 27,787 |
| Research and development | 45,000 | 25,000 |
| Auditors' remuneration | 3,546 | 4,545 |
| | <u>323,324</u> | <u>300,818</u> |

4 Other interest receivable and similar income

| | 2013 | 2012 |
|---------------|-------------|---------------|
| | € | € |
| Bank interest | 546 | 13,492 |
| | <u>546</u> | <u>13,492</u> |

5 Taxation

The Company has obtained charitable status from the Revenue Commissioners and accordingly no liability arises to corporation tax.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

6 Tangible fixed assets

| | Medical aids | Fixtures, fittings & equipment | Leased Motor vehicles | Total |
|-----------------------|-------------------|--------------------------------------|-----------------------------|-------------------|
| | € | € | € | € |
| Cost | | | | |
| At 1 January 2013 | 1,963,808 | 61,602 | 33,800 | 2,059,210 |
| Additions | 294,467 | - | - | 294,467 |
| Disposals | (111,180) | - | - | (111,180) |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 December 2013 | 2,147,095 | 61,602 | 33,800 | 2,242,497 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Depreciation | | | | |
| At 1 January 2013 | 1,421,104 | 60,062 | 11,267 | 1,492,433 |
| On disposals | (93,592) | - | - | (93,592) |
| Charge for the year | 245,409 | 514 | 11,267 | 257,190 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 December 2013 | 1,572,921 | 60,576 | 22,534 | 1,656,031 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net book value | | | | |
| At 31 December 2013 | 574,174 | 1,026 | 11,266 | 586,466 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 December 2012 | 542,704 | 1,540 | 22,533 | 566,777 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

Included above are assets held under finance leases or hire purchase contracts as follows:

| | Leased Motor vehicles € |
|---|----------------------------------|
| Net book values | |
| At 31 December 2013 | 11,266 |
| | <u> </u> |
| At 31 December 2012 | 22,533 |
| | <u> </u> |
| Depreciation charge for the year | |
| At 31 December 2013 | 11,267 |
| | <u> </u> |
| At 31 December 2012 | 11,267 |
| | <u> </u> |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

| 7 Debtors | 2013 | 2012 |
|---|----------------------|----------------------|
| | € | € |
| Other debtors | 17,296 | 11,311 |
| Prepayments and accrued income | 21,881 | 15,842 |
| | <u>39,177</u> | <u>27,153</u> |
| | <u><u>39,177</u></u> | <u><u>27,153</u></u> |
| | | |
| 8 Creditors: amounts falling due within one year | 2013 | 2012 |
| | € | € |
| Net obligations under finance lease and hire purchase contracts | 10,273 | 9,458 |
| Other creditors | 23,491 | 10,927 |
| Accruals and deferred income | 46,647 | 37,039 |
| | <u>80,411</u> | <u>57,424</u> |
| | <u><u>80,411</u></u> | <u><u>57,424</u></u> |
| | | |
| Included in other creditors are amounts relating to taxation, as follows: | | |
| P.A.Y.E. control account | 23,491 | 10,927 |
| | <u>23,491</u> | <u>10,927</u> |
| | <u><u>23,491</u></u> | <u><u>10,927</u></u> |
| | | |
| 9 Creditors: amounts falling due after more than one year | 2013 | 2012 |
| | € | € |
| Net obligations under finance leases and hire purchase agreements | <u>5,442</u> | <u>15,714</u> |
| | <u><u>5,442</u></u> | <u><u>15,714</u></u> |
| | | |
| Net obligations under finance leases and hire purchase contracts | | |
| Repayable within one year | 10,273 | 9,458 |
| Repayable between one and five years | 5,442 | 15,714 |
| | <u>15,715</u> | <u>25,172</u> |
| | <u><u>15,715</u></u> | <u><u>25,172</u></u> |
| | | |
| Included in liabilities falling due within one year | (10,273) | (9,458) |
| | <u>5,442</u> | <u>15,714</u> |
| | <u><u>5,442</u></u> | <u><u>15,714</u></u> |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

10 Accruals and deferred income

| | Non Government grants € | Government grants € | Total € |
|-----------------------------|-------------------------------|---------------------------|-------------------|
| Balance at 1 January 2013 | 208,333 | 12,942 | 221,275 |
| Amortisation in the year | 83,334 | 151 | 83,485 |
| | <u> </u> | <u> </u> | <u> </u> |
| Balance at 31 December 2013 | <u>124,999</u> | <u>12,791</u> | <u>137,790</u> |

The non-Government amount relates to a 3 year grant received from the JP McManus Pro-am Fund.

11 Pension and other post-retirement benefit commitments
Defined contribution

| | 2013 € | 2012 € |
|---|-------------------|-------------------|
| Contributions payable by the company for the year | 8,198 | 7,523 |
| | <u> </u> | <u> </u> |

12 Statement of movements on income and expenditure account

| | Income and expenditure account € |
|-----------------------------|---|
| Balance at 1 January 2013 | 1,135,317 |
| Surplus for the year | 79,743 |
| | <u> </u> |
| Balance at 31 December 2013 | <u>1,215,060</u> |

13 Reconciliation of accumulated surplus

| | 2013 € | 2012 € |
|--------------------------------|-------------------|-------------------|
| Surplus for the financial year | 79,743 | 16,283 |
| Opening members funds | 1,135,317 | 1,119,034 |
| | <u> </u> | <u> </u> |
| Closing members funds | <u>1,215,060</u> | <u>1,135,317</u> |

**THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

14 Employees

Number of employees

The average monthly number of employees (including directors) during the year was:

| | 2013 | 2012 |
|----------------------------------|---------------|---------------|
| | Number | Number |
| Fundraising administration staff | 5 | 5 |
| Patient services staff | 2 | 4 |
| | <u>7</u> | <u>9</u> |

Employment costs

| | 2013 | 2012 |
|-----------------------|----------------|----------------|
| | € | € |
| Wages and salaries | 201,209 | 161,751 |
| Social security costs | 33,075 | 30,540 |
| Other pension costs | 8,198 | 7,523 |
| | <u>242,482</u> | <u>199,814</u> |

15 Approval of financial statements

The directors approved the financial statements on the 22 July 2014.

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL)

SCHEDULE OF INCOMING RESOURCES

FOR THE YEAR ENDED 31 DECEMBER 2013

| | 2013 | 2012 |
|---|----------------------|----------------------|
| | € | € |
| Income | | |
| H.S.E - Dublin North East - Revenue | 209,666 | 212,494 |
| H.S.E - Dublin North East Equipment | 6,500 | 10,000 |
| H.S.E - Dublin North East - Respite | 20,000 | 7,500 |
| H.S.E - West - Respite | 8,000 | 9,420 |
| H.S.E - West - Equipment | 9,500 | 5,000 |
| H.S.E - West - Regional | 6,185 | 6,260 |
| H.S.E - South - Respite | 30,013 | - |
| H.S.E - South - Equipment | 2,000 | - |
| Community Grant | 28,260 | 17,058 |
| AVP Grants | 152 | - |
| General Fundraising | 198,865 | 258,696 |
| Donations | 228,839 | 139,418 |
| Memory Donations | 47,709 | 43,265 |
| Corporate Christmas Appeal | 11,230 | 19,821 |
| Marathons | 172,167 | 181,565 |
| Legacies | 135,469 | 71,169 |
| Sponsored Walks/Swim/Cycle | 57,853 | 75,667 |
| Golf Competitions | 24,510 | 35,246 |
| Easter Eggs | 35,219 | 43,449 |
| Grand Raffle | 33,626 | 33,547 |
| Church Gate, Collection Boxes and Flag Days | 32,228 | 38,093 |
| Andy's Book and Merchandise | 37,586 | 4,704 |
| Christmas Cards | 12,895 | 18,426 |
| Regional Fundraising | 29,659 | 51,648 |
| White Collar Boxing | 24,161 | 70,688 |
| Abseil Event | 24,851 | 36,896 |
| Global Awareness Day | 31,705 | 25,673 |
| New Nurse Donations | 9,164 | 9,348 |
| AGM Sponsorship | 2,400 | 300 |
| Equipment Grant | 1,200 | 52,701 |
| Charity of the year | 198,837 | 82,266 |
| | <u>1,670,449</u> | <u>1,560,318</u> |
| Administrative expenses | (1,591,252) | (1,557,527) |
| Operating surplus | 79,197 | 2,791 |
| Other interest receivable and similar income | | |
| Bank interest received | 546 | 13,492 |
| Surplus before taxation | <u><u>79,743</u></u> | <u><u>16,283</u></u> |

THE MOTOR NEURONE DISEASE ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
SCHEDULE OF RESOURCES EXPENDED

FOR THE YEAR ENDED 31 DECEMBER 2013

| | 2013 | 2012 |
|--|------------------|------------------|
| | € | € |
| Administrative expenses | | |
| Wages and salaries | 201,209 | 161,751 |
| Employer's N.I. contributions | 33,075 | 30,540 |
| Staff pension costs | 8,198 | 7,523 |
| Staff training | 4,316 | 2,182 |
| Office rent | 21,300 | 13,590 |
| General office expenses | 21,832 | 29,525 |
| Insurance | 5,827 | 2,115 |
| Home Help | 501,611 | 500,860 |
| Nurse on call | 129,984 | 133,598 |
| Counselling | 3,690 | 3,120 |
| Patient carer meetings | 11,745 | 14,982 |
| Medical aids expenses | 73,970 | 83,452 |
| Fundraising expenses | 50,777 | 57,736 |
| Regional costs | 5,486 | 28,056 |
| Postage | 27,708 | 25,970 |
| Promotional material | 5,780 | 22,607 |
| Telephone | 5,322 | 4,010 |
| Computer running costs | 30,512 | 4,674 |
| Motor & travel | 4,161 | 5,224 |
| Meetings | - | 1,493 |
| Office equipment | 615 | 3,618 |
| Transport & storage | 100,394 | 102,326 |
| Research | 45,000 | 25,000 |
| Legal and professional fees | 5,401 | 2,264 |
| Consultancy fees | - | 6,313 |
| Audit fees | 3,546 | 4,545 |
| Bank charges | 7,563 | 6,993 |
| Lease interest | 1,663 | 679 |
| Sundry expenses | 999 | 962 |
| Subscriptions | 4,790 | 1,546 |
| Depreciation on medical aids | 245,409 | 230,441 |
| Depreciation on fixtures, fittings & equipment | 514 | 778 |
| Depreciation on motor vehicles | 11,267 | 11,267 |
| Deficit on disposal of tangibles | 17,588 | 27,787 |
| | <u>1,591,252</u> | <u>1,557,527</u> |

