Registration number 112855

Director's Report and Financial Statements for the year ended 31 December 2014

The Motor Neurone Disease Association Limited
A Company Limited by Guarantee and not having a Share Capital

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Directors and other information

Directors	Declan Mac Daid	
	Alison Gray	Apppointed 16 July 2014
	Jonathan Healy	
	Angela Hogan	
	Bernie Connolly	
	Katie Hallissey	
	Darren Connolly	Resigned 16 July 2014
Secretary	Katie Hallissey	
Company number	112855	
Registered office	Coleraine House Coleraine Street Dublin 7	
Auditors	CGC Associates Registered auditors 272 Harolds Cross Road Dublin 6W	
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	
	KBC Bank Ireland KBC Sandwith Street Dublin 2	

Solicitors	William Fry & Sons Fitzwilton House Wilton Place Dublin 2
Charity number	8510

Directors Report 2014

Our Mission and Vision & Values

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.

Review of the year 2014:

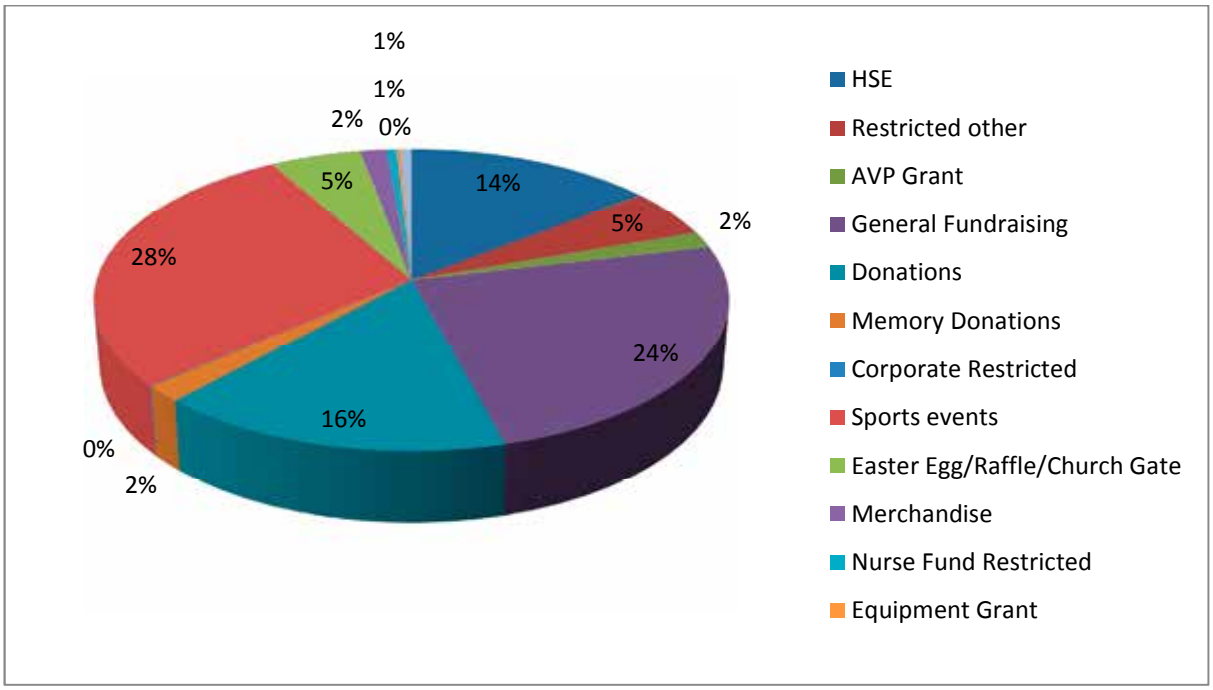
The sources of our income for the year and analysis of expenditure is as follows:

Sources of our income:

2014 was an exceptional year for the Association due to the success of the Ice Bucket Challenge. The Ice bucket Challenge generated an income of € 1,723,717 and these funds have been restricted to for four main areas which will be explained further in the expenditure section. €600,000 of this was deferred to fund Research of €600,000 over a 3 year period. Due to this the financial statements show Ice Bucket Campaign income of €1,123,717.

Total income for the year, excluding the Ice bucket challenge funds amounted to €1,786,591. Of this total €257,237 (14%) was HSE funding and €30,853 (2%) was SNNO funding. The remaining €1,498, 501 (84%) was sources through corporate and individual donations and fundraising activities.

2014 Income excluding the Ice Bucket Challenge Campaign: €1,786,591

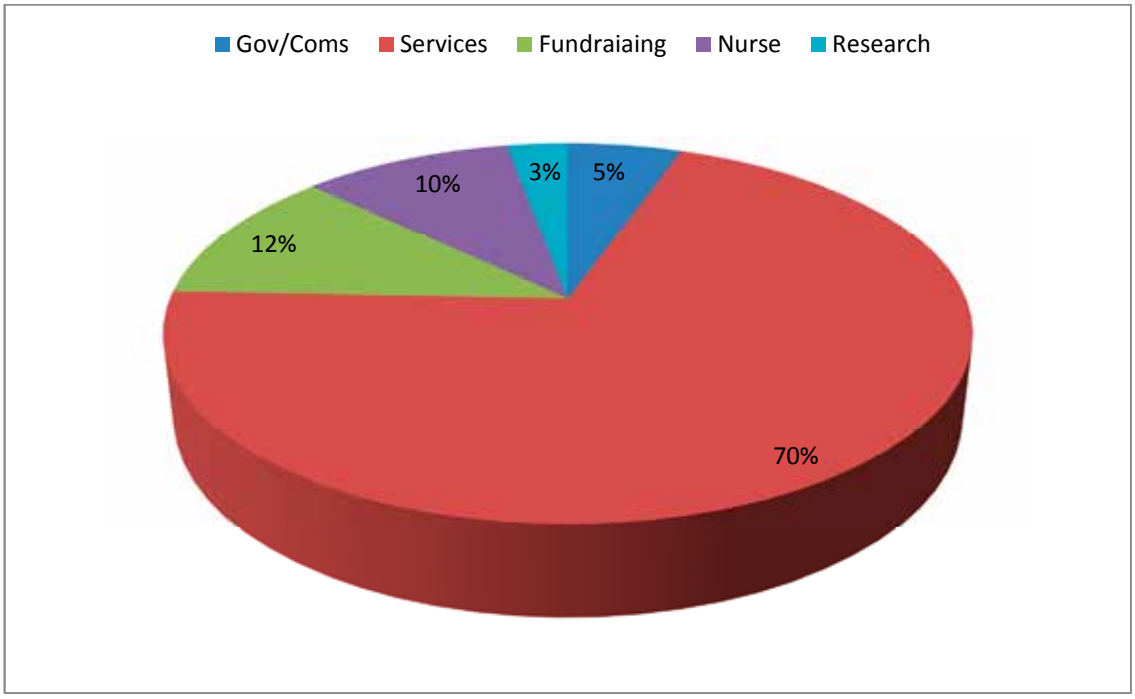


As this graph shows the Irish Motor Neurone Disease Association is heavily reliant on donations and fundraising , based on how little state funding is available. The IMNDA would like to sincerely thank all of our loyal supporters and fundraisers for all their efforts, contributions and support as the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

Analysis of our Expenditure:

Total expenditure for 2014 amounted to €1,741,018, this was an increase of 9% on prior year expenditure of €1,1591,252. There was a notable increase in the wages & salaries figure this is a result of restructuring of roles within the organisation. In addition, due to the works required it was decided mid-2014 to bring the finances in-house rather than to outsource them. Our aim was to have a more robust and timely reporting framework on the financial information. We also had staff on maternity leave in 2013 where as we had a full complement of staff in 2014. The remainder of the increase to expenses 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 329 in 2014.

2014 Expenditure: €1,741,018



The Income and Expenditure for the year ended 31 December 2014 shows a surplus of €1,170,817. However this does include €1,123,717 of Ice Bucket funds which due to the nature of same we feel these should be removed in order to see what the actual surplus for the year would be, i.e. €47,100. We would like to note that although it would appear to again show a surplus of €47,100 excluding Ice Bucket funds, there were capital items purchased, mainly medical aids, that have been paid from the bank but have not gone through the income and expenditure account. As can be seen from note 7 page 14 these amounted to €458,892, leading to a cash deficit of €411,792 in the course of normal activities.

Ice Bucket Challenge

The viral internet phenomenon the "Ice Bucket Challenge" resulted in donations totalling €1.7 million. €1.5 million was lodged during 2014, of which we have deferred €600k in terms of the research in order to release the expense against the income, and the balance of €200k was received in early 2015. It is estimated that as many as half a million people across Ireland deliberately drenched themselves in ice cold water to raise funds for the association, which helps 330 patients and their families deal with the challenges of motor neurone disease. To all of you who have participated and donated, we send a heartfelt thank you!

After a consultation process with stakeholders including the MND community, we have established a list of the projects where the money will go to:

- **Research**

€600,000, over 37.5%, of the funds raised will go directly to research. This has been committed to be paid over a 3 year period at €200,000 per annum.

- **Nursing Specialist**

The Ice Bucket money has enabled the IMNDA to employ a third nurse for a minimum of 2 years, which will enable us to continue and expand our nationwide home visits. The cost of this service is €90k per annum.

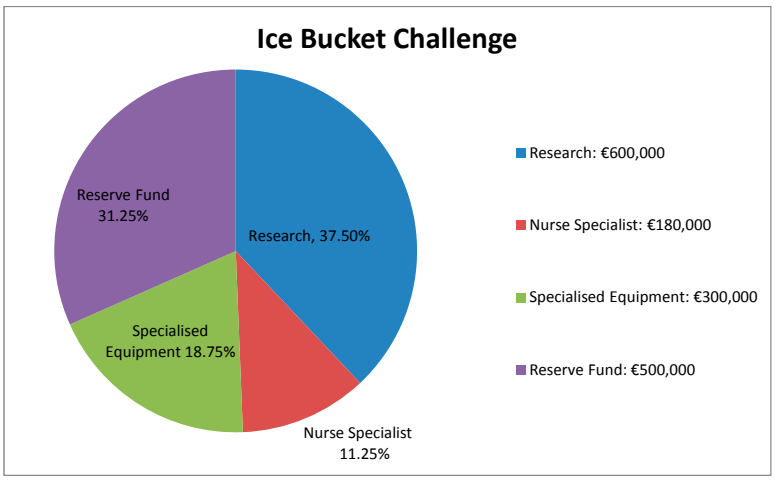
Specialised Equipment

Provision of specialised aids and appliances which play a vital role in providing some quality of life for people living with MND.

- **Reserve Fund**

Our vision at the IMNDA is a world free from Motor Neurone Disease. As can be seen from the income sources we are only 16% state funded and the balance is entirely made up of private income. This means that our income can be sporadic and also that it is never guaranteed. Despite this we aim to continue the provision of care assistance payments and also the specialised equipment as detailed above, throughout the year which often leaves the organisation in a negative cashflow position whilst awaiting much needed fundraising funds. We have established a reserve fund of €500,000 to ensure that we stay in existence to see this vision through.

At the end of 2014 there was €120k of the Ice Bucket Money which had yet to be allocated against specific categories. Decisions will be made in 2015 where the funds are best needed.



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

When someone register's 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

Statistics for Client Registration

On average there are 330 people diagnosed with Motor Neurone Disease each year, this is a breakdown of clients for 2014 per HSE Area

HSE Administrative Area	County	Male	Female	Total
HSE Dublin North East	Cavan	1	1	2
	Dublin North of Liffey	21	14	35
	Louth	12	3	15
	Meath	8	6	14
	Monaghan	1	2	3
HSE Dublin Mid-Leinster	Dublin South of Liffey & West	41	22	63
	Kildare	4	4	8
	Laois	3	2	5
	Longford	4	0	4
	Offaly	1	1	2
	Westmeath	6	3	9
	Wicklow	3	3	6
HSE South	Carlow	2	0	2
	Cork	16	19	35
	Kerry	7	7	14
	Kilkenny	1	2	3
	Tipperary South	3	1	4
	Waterford	3	5	8
	Wexford	8	2	10
HSE West	Clare	6	4	10
	Donegal	5	4	9
	Galway	12	7	19
	Leitrim	3	1	4
	Limerick	6	10	16
	Mayo	6	9	15
	Roscommon	4	1	5
	Sligo	2	1	3
	Tipperary North	2	5	7
Total By Gender				**330**

Dedicated Nurse Service:

We have two fully qualified full time Motor Neurone Disease Nurses that provide services to people with MND nationwide. In 2014 they would have provided phone supprt 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 443 active clients in 2014.

Specilaised equipment service:

In 2014 the IMNDA spent € 458,892 on the specialised aids and appliances service for our clients. We received €10,700 restricted funding from the HSE for equipment and the remaining €448,192 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 2014 the IMNDA spent €515,373 on Home Help Grants. We received €32,500 restricted funding from the HSE for home help and the remaining €482,873 was funded and rasied 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 €5,405 on counsellling in 2014, 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. The Annual Patient Carer Weekend & AGM was held on the 5thand 6th of September 2014. We invited all of our clients and a family member to join us for this Weekend away. The AGM was also incorporated into this weekend with a half day conference with presentations from Prof. Hardiman and Dr. Aisling Ryan. The event was held in the Crowne Plaza, Dundalk, Co Louth and over 100 delegates joined the IMNDA Board and staff for this event

The cost of the weekend was €14,115 all of which is funded through donations and fundraising activites.

IT and Future Plans:

In 2013 the IMNDA went through a complete IT over haul. Work began on a new website which was launched in the Summer of 2014, a new database began development which became fully operational in March 2014 and we also ensured that all of our equipment was bar coded by the end of Summer 2014. All of these improvements will increase the efficency of the Association and we hope that the website will become the main source of information for people with MND and their families.

Corporate Governance:

The board is committed to maintaining the hightest standards of corporate governance and is determined that the company complies with the basic principles outlinted in the Goverance Code.

Board members all of who are non executive and idependent 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 statuary responsibilites, 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 toegther 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 finiacial budgets and cash flows for consideration and approval to the Board. There is a schedule of matters reseved to the Board for decision and a schedule of matters delegated to the Chief Executive.

The compay complies with the following codes of practices:

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

Mangement and Staff:

The directors ackowledge with appreciation the comitted work of our management team, our staff and volounteers. Our continues success and achievments is due to their professionalism,dedication and commitmnet to our mission.

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

Directors:

Dr. Declan Mac Daid (Chairperson), Alison Gray (Treasuer), Katie Hallisey (Secretary), Bernie Connoly, Angela Hogan, Johnathan 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 2014.

Health & Saftey at work:

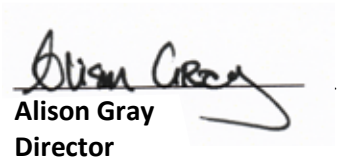
It is the policy of the company to ensure the health and safety of its employees by maintaining a safe place and systems of work. The policy is based on the requirments of employment legislation, including the Saftey, Health & Saftey at Work Act 2005. The polciy is reviewed regularly.

Polotical contributions:

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

On behalf of the board

Declan Mac Daid
Director



Alison Gray
Director

Date: 14 August 2015

Statement of directors responsibilities for the members' financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Chartered Accountants Ireland.

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

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

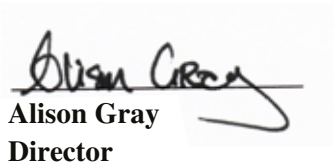
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Declan Mac Daid
Director



Alison Gray
Director

Date: 14 August 2015

Independent auditor's report to the members 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 2014 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 336 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 12, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 December 2014 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Independent auditor's report to the members of
The Motor Neurone Disease Association Limited

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 proper books of account have been kept by the company;
- the financial statements are in agreement with the books of account;
- in our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Andrew Feighery for and on behalf of
CGC Associates
Chartered Accountants, Registered Auditors & Chartered Tax Advisers
272 Harolds Cross Road
Dublin 6W

Date: 14 August 2015

Income and Expenditure Account
for the year ended 31 December 2014

	Notes	Restricted Funds €	Unrestricted Funds €	Total 2014 €	Total 2013 €
Income	**2**				
Incoming resources					
Grants from Government		43,200	214,037	257,237	291,864
Donations and gifts		140,212	416,180	556,392	298142
Fundraising income		150,370	1,923,565	2,073,935	1,080,443
Other income		-	24,271	24,271	546
		333,782	2,578,053	2,911,835	1,670,995
Resources Expended					
Charitable activities		(832,529)	(102,762)	(935,291)	(1,066,803)
Research			(50,000)	(50,000)	(45,000)
Fundraising expenses			(59,477)	(59,477)	(50,777)
Administration and overheads			(687,798)	(687,798)	(411,084)
		(832,529)	(900,037)	(1,732,566)	(1,573,664)
Surplus / (Deficit) on disposals in year		(498,747)	1,678,016	1,179,269	97,331
Surplus / (Deficit) on disposals of tangibles			(8,452)	(8,452)	(17,588)
Surplus / (Deficit) on disposals in year		(498,747)	1,669,564	1,170,817	79,743
Tax on ordinary activities					
Surplus / (Deficit) for the year		(498,747)	1,669,564	1,170,817	79,743

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

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

On behalf of the board

Declan Mac Daid
Director

Alison Gray
Director

The notes on pages 18 to 25 form an integral part of these financial statements.

Balance sheet
as at 31 December 2014

	Notes	2014 €	2014 €	2013 €	2013 €
Fixed assets					
Tangible assets	**7**		721,060		586,466
Current assets					
Debtors	**8**	24,278		39,177	
Cash at bank and in hand		2,478,770		813,060	
		2,503,048		852,237	
Creditors: amounts falling due within one year	**9**	(783,775)		(80,411)	
Net current assets			1,719,273		771,826
Total assets less current liabilities			2,440,333		1,358,292
Creditors: amounts falling due after more than one year	**10**		-		(5,442)
Accruals and deferred income	**11**		(54,456)		(137,790)
Net assets			2,385,877		1,215,060
Reserves					
Revenue reserves account	**12**		2,385,877		1,215,060
Members' funds	**13**		2,385,877		1,215,060

The financial statements were approved by the Board on and signed on its behalf by

Declan Mac Daid
Director

Alison Gray
Director

Date 14 August 2015

The notes on pages 18 to 25 form an integral part of these financial statements.

Cash flow statement
for the year ended 31 December 2014

	Notes	2014 €	2013 €
Reconciliation of operating profit to net cash inflow from operating activities			
Operating surplus		1,169,290	79,197
Depreciation		308,653	257,190
Deficit on disposal of fixed assets		8,452	17,588
Decrease in debtors		14,899	(12,024)
Increase in creditors		709,043	22,171
Government grant released		(83,334)	(83,485)
Net cash inflow from operating activities		2,127,003	280,637
Cash flow statement			
Net cash inflow from operating activities		2,127,003	280,637
Returns on investments and servicing of finance		1,527	546
Capital expenditure		(458,892)	(294,467)
Capital element of finance lease contracts		(11,121)	(9,455)
Acquisitions and disposals		7,193	-
Increase in cash in the year		1,665,710	(22,740)
Reconciliation of net cash flow to movement in net funds (Note 14)			
Increase in cash in the year		1,665,710	(22,740)
Cash outflow from decrease in debts and lease financing		11,121	(9,455)
Movement in net funds in the year		1,676,831	(13,285)
Net funds at 1 January 2014		797,343	810,628
Net funds at 31 December 2014		2,474,174	797,343

Notes to the financial statements
for the year ended 31 December 2014

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

1.2. Income policy

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.

1.3. Tangible assets and depreciation

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

Depreciation

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

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

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Lease incentives are recognised over the shorter of the lease term and the date of the next rent review.

1.5. Taxation

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

1.6. Pensions

The company operates a defined contribution pension scheme for employees. The contributions to the scheme are charged to the profit and loss account in the year they are payable.

1.7. 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.

1.8. 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 received which are expendable at the discretion of the Board in furtherance of the objectives of the charity.

8. Charitable Activities

Resources expended on charitable activities comprise of the following

	2014 €	2013 €
Home help and patient care	534,793	517,046
Nursing help	125,257	129,984
Medical aids, appliances and equipment	496,949	419,773
	1,156,999	1,066,803

Notes to the financial statements
for the year ended 31 December 2014

3. Operating Surplus

	2014	2013
	€	€
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	308,653	257,190
Loss on disposal of tangible assets	8,452	17,588
Research and development	50,000	45,000
Auditors' remuneration	3,883	3,546

4. Deferred Income

An amount of €600,000 is being deferred against Income in relation to Research for Motor Neurone Disease to be carried out at Trinity College Dublin under the direction of Dr Orla Hardiman This commitment is a contractural agreement and will be paid in equal quarterly amounts during the years 2015 to 2017 incl.

5. Interest receivable and similar income

	2014	2013
	€	€
Bank interest	1,527	546
	1,527	546

6. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:	2014	2013
Fundraising and administration staff	8	5
Patients services staff	2	2
	10	7

Employment costs	2014 €	2013 €
Wages and salaries	364,225	298,487
Social insurance costs	40,669	33,075
Other pension costs	18,725	8,198
	423,619	339,760

Notes to the financial statements
for the year ended 31 December 2014

7. Tangible assets

	Medical Aids €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2014	2,147,095	61,602	33,800	2,242,497
Additions	458,892	-	-	458,892
Disposals	(157,478)	-	-	(157,478)
At 31 December 2014	2,448,509	61,602	33,800	2,543,911
Depreciation				
At 1 January 2014	1,572,921	60,576	22,533	1,656,030
On disposals	(141,833)	-	-	(141,833)
Charge for the year	296,874	513	11,267	308,654
At 31 December 2014	1,727,962	61,089	33,800	1,822,851
Net book values				
At 31 December 2014	720,547	513	-	721,060
At 31 December 2013	574,174	1,026	11,267	586,466

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

	Leased Motor Vehicles €
Net book values	
At 31 December 2014	-
At 31 December 2013	11,267
Depreciation charge for year	
At 31 December 2014	11,267
At 31 December 2013	11,267

8. Debtors

	2014 €	2013 €
Other debtors	16,093	17,296
Prepayments and accrued income	8,185	21,881
	24,278	39,177

9. Creditors: amounts falling due within one year

	2014 €	2013 €
Loans & other borrowings		
Credit card	3,028	-
Net obligations under finance leases and hire purchase contracts	4,594	10,273
Other creditors		
Trade creditors	102,697	-
Other creditors	600,000	-
Accruals	50,261	46,647
Pension contributions	4,462	-
Taxation creditors		
PAYE/PRSI	18,733	23,491
	783,775	80,411

Notes to the financial statements
for the year ended 31 December 2014

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

	2014 €	2013 €
Net obligations under finance leases and hire purchase contracts	-	5,442
Repayable between one and two years	-	5,442

11. Accruals and deferred income

	Non Government grants €	Government grants €	Total €
At 1 January 2014	124,999	12,791	137,790
Amortisation in the year	83,334	-	83,334
At 31 December 2014	41,665	12,791	54,456

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

12. Reserves

	Income and expenditure account €	Total €
At 1 January 2014	1,215,060	1,215,060
Surplus for the year	1,170,817	1,170,817
At 31 December 2014	2,385,877	2,385,877

Notes to the financial statements
for the year ended 31 December 2014

13. Reconciliation of movements in members' funds

	2014	2013
	€	€
Surplus for the year	1,170,817	79,743
Opening members' funds	1,215,060	1,135,317
Closing members' funds	2,385,877	1,215,060

14. Analysis of changes in net funds

	Opening balance	Cash flows	Other changes	Closing balance
	€	€	€	€
Cash at bank and in hand	813,060	1,665,710	-	2,478,770
Finance leases and hire purchase contracts	(15,715)	-	(11,121)	(26,836)
Net funds	797,345	1,665,710	(11,121)	2,451,934

15. Accounting periods

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

16. Approval of financial statements

The board of directors approved these financial statements for issue on 14 August 2015

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

Detailed income and expenditure account
for the year ended 31 December 2014

	2014		2013	
	€	€	€	€
Income				
H.S.E Dublin North East - Revenue	207,852		209,666	
Restricted Grant Income - Other	93,154		-	
H.S.E Dublin North East - Equipment	3,700		6,500	
H.S.E Dublin North East - Respite	25,000		20,000	
H.S.E West - Respite	4,000		8,000	
H.S.E West - Equipment	3,000		9,500	
H.S.E. West - Regional	6,185		6,185	
H.S.E South - Respite	3,500		30,013	
H.S.E South - Equipment	4,000		2,000	
Community Grant	-		28,260	
AVP Grants	30,853		152	
General Fundraising	437,130		198,865	
Donations	286,242		228,839	
Memory Donations	31,313		47,709	
Corporate Christmas Appeal	-		11,230	
Corporate Appeaal - Restricted	1,450		-	
Marathons	93,498		172,167	
Legacies	-		135,469	
Sponsored Walks / Swim / Cycle	365,577		57,853	
Golf Competitions	10,699		24,510	
Easter Eggs	28,062		35,219	
Grand Raffle	32,333		33,626	
Church Gate , Collection Bxes, FD	33,191		32,228	
Ice Bucket Campaign	1,123,717		-	
Andy's Book and Merchandise	8,677		37,586	
Christmas Cards	18,684		12,895	
Regional Fundraising	-		29,659	
White Collar Boxing	2,142		24,161	
Abseil Event	30,472		24,851	
Global Awarness Day	-		31,705	
New Nurse Donations	-		9,164	
Nurse Fund Donations - Restricted	10,845		-	
AGM Sponsorship	-		2,400	
Equipment Grant	3,700		1,200	
Charity of the year	11,122		198,837	
Charity of the Year Income - Restricted	210		-	
		2,910,308		1,670,449

Expenditure

Wages and salaries	364,225		298,487	
Employer's PRSI contributions	40,669		33,075	
Staff Pension	18,725		8,198	
Staff training	3,126		4,316	
Office rent	24,821		21,300	
General office expenses	-		21,832	
Insurance	1,990		5,827	
Home help	515,373		501,611	
Nurse on call expenses	20,060		32,706	
Counselling	5,405		3,690	
Patient carer meetings	14,115		11,745	
Medical aids expenses	81,387		73,970	
Fundraising expenses	59,477		50,777	
Regional costs	-		5,486	
Postage	31,875		27,708	
Promotional material	20,936		5,780	
Telephone	6,233		5,322	
Computer costs	8,930		30,512	
Motor & travel	11,077		4,161	
Office equipment	426		615	
Transport & storage	107,927		100,394	
Research	50,000		45,000	
Legal and professional fees	2,047		5,401	
Audit	3,883		3,546	
Bank charges	17,726		7,563	
Lease interest	-		1,663	
Sundry expenses	8,622		999	
Subscriptions	4,858		4,790	
Depreciation on medical aids	296,872		245,409	
Depreciation on fixtures, fittings and equipment	514		514	
Depreciation on motor vehicles	11,267		11,267	
Profits/losses on disp of tangibles	8,452		17,588	
		1,741,018		1,591,252
Surplus for the year		1,169,290		79,197