

Company Number: 484504

Dyspraxia Association of Ireland Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2022

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland
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Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland

DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | Aoife Crowley Ann Marie Galvin Aisling Connolly Mark Finnegan (Resigned 31 January 2023) Eoin O'Beara Adrienne Butler Damien McCoy (Resigned 1 February 2023) Sheelagh Carroll James Tone Rion O' Farrell Walsh Gareth Williams (Appointed 14 March 2023) Miriam McDonald (Appointed 14 March 2023) |
| Company Secretary | Adrienne Butler |
| Company Number | 484504 |
| Charity Number | 20041571 |
| Registered Office and Business Address | Carmichael Centre for Voluntary Groups North Brunswick Street Dublin 7 |
| Auditors | Thomas P. Fox & Co. Chartered Accountants and Statutory Audit Firm Leixlip Centre Leixlip Co. Kildare |
| Bankers | Bank Of Ireland Leixlip Centre Leixlip Co. Kildare |
| Solicitors | Partners at Law 8 Adelaide Street Dun Laoghaire Co. Dublin |

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity

The company is a registered charity in the Republic of Ireland. The mission of the company is to ensure that the Dyspraxia/DCD community have the information, skills and support to effectively fulfil their potential and to equip professionals and the wider society with information about dyspraxia/DCD in order to promote understanding and accessibility at a national level.

The organisation works to:

- * Raise awareness of Dyspraxia/DCD in Ireland and create a better understanding of the difficulties people with Dyspraxia/DCD and their families face.
- * Ensure adequate resources are available to support the needs of people with Dyspraxia/DCD. This includes occupational therapy, speech therapy, physiotherapy, psychological support and education.
- * Provide an information and sharing and support network for people with Dyspraxia/DCD and their families. Improve diagnostic services.
- * Organise meetings for people with Dyspraxia/DCD and their families.
- * Provide a link to professionals, for people with Dyspraxia/DCD and their families.

Our key strategic goals, which underpin all of our activities, are:

- * Reconfigure our service offering to ensure broader and more consistent coverage of supports to people with dyspraxia/DCD at a national level while ending coordination of local activity and support groups.
- * Put in place a funding strategy that aims to diversify and increase our income streams, in order develop new resources for our members and people living with dyspraxia/DCD.
- * Develop and implement a communication plan to guide efforts to raise greater awareness about dyspraxia/DCD and the work of Dyspraxia/DCD Ireland
- * Develop a range of educational programmes that will support and inform best practice learning for a range of audiences.
- * Promote Dyspraxia/DCD Ireland as an excellent place to work and an employer of choice.

The organisation has a registered office in the Carmichael Centre in Dublin.

The Company is limited by guarantee not having a share capital.

Financial Results

The deficit for the financial year after providing for depreciation amounted to (€4,801) (2021 – (€45,772)).

At the end of the financial year, the company has assets of €218,883 (2021 - €245,507) and liabilities of €25,400 (2021 - €47,223). The net assets of the company have decreased by (€4,801).

The association has a number of sources of income being membership fees, grant income, income from workshops and bequests.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Aoife Crowley
Ann Marie Galvin
Aisling Connolly
Mark Finnegan (Resigned 31 January 2023)
Eoin O'Beara
Adrienne Butler
Damien McCoy (Resigned 1 February 2023)
Sheelagh Carroll
James Tone
Rion O' Farrell Walsh
Gareth Williams (Appointed 14 March 2023)
Miriam McDonald (Appointed 14 March 2023)

The secretary who served throughout the financial year was Adrienne Butler.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

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DIRECTORS' REPORT

for the financial year ended 31 December 2022

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business. Consistent with the Company's strategic goal, the Company is seeking to develop new services to offer broader and more consistent supports to people with dyspraxia at national level including via the use of telehealth programmes.'

Post Statement of Financial Position Events

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

Political Contributions

The company did not make any political donations in the current financial year.

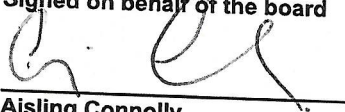
Auditors

The auditors, Thomas P. Fox & Co., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that proper books and accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at Carmichael Centre for Voluntary Groups, North Brunswick Street, Dublin 7.

Signed on behalf of the board



Aisling Connolly
Director

17 May 2023



Ann Marie Galvin
Director

17 May 2023

Dyspraxia Association of Ireland Company Limited by Guarantee
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DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements 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.

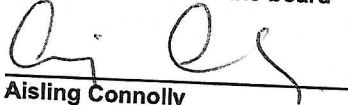
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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 readily and properly 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

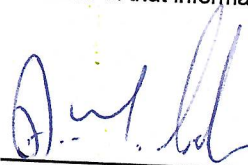
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Aisling Connolly
Director

17 May 2023



Ann Marie Galvin
Director

17 May 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dyspraxia Association of Ireland Company Limited by Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our 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 Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.

Anthony Kelly
for and on behalf of
THOMAS P. FOX & CO.
Chartered Accountants and Statutory Audit Firm
Leixlip Centre
Leixlip
Co. Kildare

17 May 2023

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

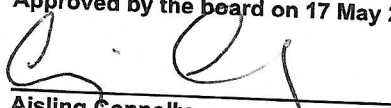
Dyspraxia Association of Ireland Company Limited by Guarantee
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INCOME STATEMENT

for the financial year ended 31 December 2022

| | Notes | 2022 € | 2021 € |
|--------------------------------|-------|------------------|------------------|
| Income | | | |
| Expenditure | | 183,261 | 95,224 |
| Deficit for the financial year | | <u>(188,062)</u> | <u>(140,996)</u> |
| Total comprehensive income | | <u>(4,801)</u> | <u>(45,772)</u> |
| | | <u>(4,801)</u> | <u>(45,772)</u> |

Approved by the board on 17 May 2023 and signed on its behalf by:


Aisling Connolly
Director

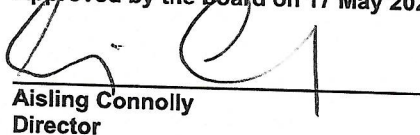

Ann Marie Galvin
Director

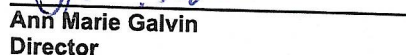
Dyspraxia Association of Ireland Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
 T/A Dyspraxia / DCD Ireland
STATEMENT OF FINANCIAL POSITION
 as at 31 December 2022

| | Notes | 2022 € | 2021 € |
|---|-------|-----------|-----------|
| Non-Current Assets | | | |
| Property, plant and equipment | 8 | 8,604 | 7,789 |
| Current Assets | | | |
| Receivables | 9 | 11,552 | 1,081 |
| Cash and cash equivalents | | 198,727 | 236,637 |
| | | 210,279 | 237,718 |
| Payables: amounts falling due within one year | 10 | (25,400) | (47,223) |
| Net Current Assets | | 184,879 | 190,495 |
| Total Assets less Current Liabilities | | 193,483 | 198,284 |
| Reserves | | | |
| Retained surplus | | 193,483 | 198,284 |
| Members' Funds | | 193,483 | 198,284 |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 17 May 2023 and signed on its behalf by:


 Aisling Connolly
 Director


 Ann Marie Galvin
 Director

Dyspraxia Association of Ireland Company Limited by Guarantee
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STATEMENT OF CHANGES IN EQUITY

as at 31 December 2022

| | Retained surplus | Total |
|--------------------------------|-----------------------|-----------------------|
| | € | € |
| At 1 January 2021 | 244,056 | 244,056 |
| Deficit for the financial year | <u>(45,772)</u> | <u>(45,772)</u> |
| At 31 December 2021 | 198,284 | 198,284 |
| Deficit for the financial year | <u>(4,801)</u> | <u>(4,801)</u> |
| At 31 December 2022 | <u><u>193,483</u></u> | <u><u>193,483</u></u> |

Dyspraxia Association of Ireland Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
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STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

| | Notes | 2022 € | 2021 € |
|---|-------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Deficit for the financial year | | (4,801) | (45,772) |
| Adjustments for: | | | |
| Depreciation | | 1,482 | 1,375 |
| | | <u>(3,319)</u> | <u>(44,397)</u> |
| Movements in working capital: | | | |
| Movement in receivables | | (10,471) | 1,306 |
| Movement in payables | | (21,823) | 39,122 |
| | | <u>(35,613)</u> | <u>(3,969)</u> |
| Cash used in operations | | | |
| Cash flows from investing activities | | | |
| Payments to acquire property, plant and equipment | | (2,297) | (1,385) |
| | | <u>(37,910)</u> | <u>(5,354)</u> |
| Net decrease in cash and cash equivalents | | (37,910) | (5,354) |
| Cash and cash equivalents at beginning of financial year | | 236,637 | 241,991 |
| Cash and cash equivalents at end of financial year | 15 | 198,727 | 236,637 |

Dyspraxia Association of Ireland Company Limited by Guarantee
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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Dyspraxia Association of Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. Carmichael Centre for Voluntary Groups, North Brunswick Street, Dublin 7 is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below: Historical cost is generally based on the fair value of the consideration given in exchange for assets. The 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income is recognised on a received basis except for subscription and grant income which is recognised on a receivable basis.

Government grants

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

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

| | |
|----------------------------------|------------------------|
| Fixtures, fittings and equipment | - 15% Reducing Balance |
|----------------------------------|------------------------|

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

Taxation

The company has availed of the tax exemption for charities under Sections 207 and 208 TCA 1997.

3. Significant accounting judgements and key sources of estimation uncertainty

In accordance with FRS102, the company is required to disclose any significant accounting judgements and key sources of estimation uncertainty. The Directors are of the view that there are no such accounting judgements or key sources of estimation uncertainty to disclose.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Provisions Available for Audits of Small Entities

In common with many other companies of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

6. Operating deficit

| | 2022 | 2021 |
|--|--------------|--------------|
| | € | € |
| Operating deficit is stated after charging: | | |
| Depreciation of property, plant and equipment | 1,482 | 1,375 |
| | <u>1,482</u> | <u>1,375</u> |

7. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2021 - 2).

| | 2022 | 2021 |
|----------------|----------|----------|
| | Number | Number |
| Administration | 3 | 2 |
| | <u>3</u> | <u>2</u> |

8. Property, plant and equipment

| | Fixtures, fittings and equipment | Total |
|-------------------------------|--|---------------|
| | € | € |
| Cost | | |
| At 1 January 2022 | | |
| Additions | 24,015 | 24,015 |
| | 2,297 | 2,297 |
| At 31 December 2022 | <u>26,312</u> | <u>26,312</u> |
| Depreciation | | |
| At 1 January 2022 | | |
| Charge for the financial year | 16,226 | 16,226 |
| | 1,482 | 1,482 |
| At 31 December 2022 | <u>17,708</u> | <u>17,708</u> |
| Net book value | | |
| At 31 December 2022 | <u>8,604</u> | <u>8,604</u> |
| At 31 December 2021 | <u>7,789</u> | <u>7,789</u> |

Dyspraxia Association of Ireland Company Limited by Guarantee
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 T/A Dyspraxia / DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

| | | | |
|-----------------------|--|---------------|---------------|
| 9. Receivables | | 2022 | 2021 |
| | | € | € |
| | Prepayments | | |
| | Accrued income | 2,550 | 1,081 |
| | | 9,002 | - |
| | | 11,552 | 1,081 |
| | | 11,552 | 1,081 |
| 10. Payables | | 2022 | 2021 |
| | Amounts falling due within one year | € | € |
| | Taxation and social welfare | | |
| | Accruals | 8,799 | 9,292 |
| | Deferred Income | 5,135 | 5,278 |
| | | 11,466 | 32,653 |
| | | 25,400 | 47,223 |
| | | 25,400 | 47,223 |

11. Financial Instruments

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to income and expenditure over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in income and expenditure, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in income and expenditure immediately.

Any reversals of impairment are recognised in income and expenditure immediately.

12. State Funding

| | |
|--------------------------------|--|
| Agency | Health Service Executive |
| Government Department | Department of Health |
| Grant Programme | Section 39 Health Act 2004 |
| Purpose of the Grant | The grant can be used to further the objectives of the company. It cannot be used for political, lobbying or religious activities. |
| Term | 1 January 2022 to 31 December 2022 |
| Total Fund | € 50,000 |
| Received in the financial year | € 50,000 |
| Grant type | Revenue grant |

Dyspraxia Association of Ireland Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

T/A Dyspraxia / DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

14. Events After the End of the Reporting Period

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

15. Cash and cash equivalents

| | 2022 | 2021 |
|------------------------|----------------|----------------|
| | € | € |
| Cash and bank balances | <u>198,727</u> | <u>236,637</u> |

16. Registration

The company is registered with the Charities Regulator. Its registered charity number is 20041571. Its CHY (Revenue) number is CHY13394.

Dyspraxia Association of Ireland Company Limited by Guarantee
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 T/A Dyspraxia / DCD Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

17. Grant Income

The following grants were received during the accounts period:

| | 2022 | 2021 |
|----------------------------|---------------|----------------|
| | € | € |
| Health Service Executive | 50,000 | 50,000 |
| Rethink Ireland | 15,000 | 50,000 |
| National Lottery | 1,500 | 3,000 |
| National Lottery | 8,300 | - |
| The Hospital Saturday Fund | 13,500 | - |
| | <u>88,300</u> | <u>103,000</u> |

The following is a breakdown of grants which were received during the accounts period:

Agency: Health Service Executive
 Sponsoring Government Dept: Department of Health
 Grant Programme: Grant Aid Agreement

Purpose of the Grant: The grant can be used to further the objectives of the company.

Total Grant: €50,000
 - Grant taken to income in the period: €50,000
 - The cash received in the period: €50,000
 - Any grant amounts deferred or due at the period end: €0

Restriction on use: Support for one staff wage, parents/ teens/ children access to low cost interventions wherever possible along with counselling and guidance to services. Parents peer to peer support by way of workshops and activities for children, teens and adults.

Agency: Rethink Ireland
 Grant Programme: POTTS project

Purpose of the Grant: Participation in the Rethink Ireland Children and Youth Digital Solutions Fund Accelerator Programme.

Total Grant: €50,000
 - Grant taken to income in the period: €41,250
 - The cash received in the period: €15,000
 - Any grant amounts deferred or due at the period end: €0

Agency: National Lottery
 Grant Programme: Community Healthcare Organisation - Dublin North City & County

Purpose of the Grant: Healthy Ireland Implementation Plan.

Total Grant: €1,500
 - Grant taken to income in the period: €1,500
 - The cash received in the period: €1,500
 - Any grant amounts deferred or due at the period end: €0

Agency: National Lottery
 Grant Programme: Community Healthcare Organisation - Dublin North City & County

Purpose of the Grant: Healthy Ireland Implementation Plan.

Total Grant: €8,300
 - Grant taken to income in the period: €8,300
 - The cash received in the period: €8,300
 - Any grant amounts deferred or due at the period end: €0

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

Agency: The Hospital Saturday Fund
Grant Programme: POTTS project

Purpose of the Grant: To Partner with Occupational Therapy Team in the School of Allied Health, University of Limerick to deliver 1:1 and group occupational therapy interventions to children and youth who wouldn't have normal access to the service.

Total Grant: €13,500

- Grant taken to income in the period: €8,437
- The cash received in the period: €13,500
- Any grant amounts deferred or due at the period end: €5,063

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 May 2023.

DYSPRAXIA ASSOCIATION OF IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Dyspraxia Association of Ireland Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
T/A Dyspraxia / DCD Ireland

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT

for the financial year ended 31 December 2022

| | 2022 | 2021 |
|----------------------------------|----------------|-----------------|
| | € | € |
| Income | | |
| Subscriptions | | |
| Workshop Income | 15,286 | 12,843 |
| Gifts and Donations | 5,465 | 3,989 |
| Fund Raising Events | 35,826 | 11,405 |
| Grants Received | - | 530 |
| Other Income | 109,488 | 62,100 |
| | 17,196 | 4,357 |
| | <u>183,261</u> | <u>95,224</u> |
| Expenditure | | |
| Wages and salaries | 109,983 | 83,830 |
| Social welfare costs | 11,906 | 9,227 |
| Staff training | 470 | 160 |
| Use of premises | 103 | 100 |
| Rent payable | 2,409 | 6,059 |
| Insurance | 2,104 | 1,494 |
| Website Costs | 10,048 | 4,835 |
| Repairs and maintenance | 609 | - |
| Printing, postage and stationery | 3,180 | 2,882 |
| Advertising and promotion | 1,578 | 90 |
| Telephone | 1,640 | 2,122 |
| Motor expenses | 1,376 | 34 |
| Legal and professional | 1,560 | - |
| Consultancy fees | 15,922 | 9,312 |
| Accountancy | 3,552 | 3,947 |
| Bank charges | 1,165 | 1,000 |
| Workshop costs | 1,048 | 3,716 |
| Activity costs | 5,627 | 5,194 |
| Fundraising costs | 2,649 | 733 |
| Other event costs | 5,817 | 1,514 |
| Subscriptions | 1,066 | 2,142 |
| Auditor's remuneration | 2,768 | 1,230 |
| Depreciation | 1,482 | 1,375 |
| | <u>188,062</u> | <u>140,996</u> |
| Net deficit | <u>(4,801)</u> | <u>(45,772)</u> |