

**HUNTINGTON'S DISEASE
ASSOCIATION OF IRELAND LIMITED**

(a Company limited by guarantee not having a Share Capital)

**REPORTS AND FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2015**

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
TABLE OF CONTENTS**

	PAGE
Directors and company information.....	1
Directors' report	2-10
Directors' responsibilities statement and declaration on unaudited financial statements.....	11
Independent Auditors' report	12-13
Statement of financial activities.....	14
Balance sheet.....	15
Cash flow statement	16
Notes to the financial statements	17-21
<i>Additional financial information (not forming part of the financial statements)</i>	
Appendices.....	22-27

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS AND OTHER INFORMATION**

DIRECTORS:	Anne Lennon Bird Patrick Griffin David Flood Joan Flood Deidre Jones Thomas J. Lillis Betty McCormack Deirdre McLnerney Ciara O'Reilly Patricia O'Reilly Angelina O'Shea Jennifer Paradise Anna Porter	(Appointed 28 th September 2015) (Appointed 8 th July 2015) (Resigned 19 th October 2015) (Resigned 19 th October 2015) (Appointed 8 th July 2015)
COMPANY SECRETARY:	Angelina O'Shea	
TREASURER:	Patrick Griffin	
COMPANY NUMBER:	290191	
REGISTERED OFFICE:	Carmichael House, North Brunswick Street, Dublin 7.	
INDEPENDENT AUDITORS:	D.F. Byrne & Associates, Chartered Accountants, ATC House, 2059 Castle Drive, Citywest Business Campus, Dublin 24	
PRINCIPAL BANKERS:	Bank of Ireland, Smithfield Branch, Dublin 7.	
SOLICITORS:	Leman Solicitors, 8-34 Percy Place, Dublin 4.	
CHARITY NUMBER:	CHY10130	

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

The directors present their annual report, together with the audited financial statements of the company, covering the year ended 31st December 2015. The financial statements have been prepared in accordance with the accounting policies set out on page 17 to the financial statements and comply with the company's Memorandum and Articles of Association, applicable Company Law, and the requirements of the Statement of Recommended Practice for financial reporting by charities (SORP).

(1) Objectives and Activities

1.1 Objectives

The main object of HDAI as set out in the company's Memorandum of Association is:

"To provide for the care, welfare, interest, treatment, education, advancement and rehabilitation of persons affected by Huntington's Disease in Ireland".

Supporting objectives used to attain the main object of the Association include:

- a) To exchange and disseminate information relating to Huntington's Disease
- b) To promote research, medical and social, into the causes of Huntington's Disease and into the problems arising from them
- c) To contribute towards the cost of providing facilities and support to persons affected by Huntington's Disease
- d) To provide advice and guidance services, seminars and conferences for medical and other personnel
- e) To organise fundraising activities under the control and sponsorship of the Association
- f) To employ or contribute to the cost of employing personnel who in the opinion of the Board can alleviate the disabilities of persons affected by Huntington's Disease
- g) To carry out such other projects consistent with the main object of the Association as may from time to time be determined by the Association

1.2 Activities

Huntington's Disease Association of Ireland (HDAI) is a registered charity established in 1985 by members of HD families who recognised the crucial need for a support organisation in Ireland. HDAI is a company limited by guarantee not having share capital.

In 2015 HDAI registered with the Charity Regulation Authority and has signed up to the Statement of Guiding Principles for Fundraising in Ireland.

HDAI provides specific information, support and advocacy to people impacted by Huntington's Disease (HD) throughout Ireland. The Association informs and supports people living with the condition, family care givers, family members at risk, relatives and friends. HDAI also provides information to health and social care professionals and others interested in HD.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

Services include:

- Advocacy for individuals and a voice for the HD community
- Family Support Officer available to meet / speak to family members in crisis
- Access to counselling
- Support group meetings / Carers' workshops
- Annual Information Meeting and Respite Weekend
- HD publications, Quarterly newsletter and Annual magazine
- Support for Young People
- Assistance Fund and provision of specialised equipment
- Information seminars to interested health and social care professionals

1.3 HDAI Staff Profile

The delivery of HDAI's service is dependent on the commitment of its staff and voluntary board. HDAI had 1.5 whole time equivalent staff members in 2015.

Information and Services: Patricia Towey, Director of Information and Services Coordinator, provides information and support to people impacted by HD and to interested health and social care professionals. Other responsibilities include: keeping information updated; producing a quarterly newsletter and annual magazine; applying for relevant funding; assisting voluntary fundraisers; raising awareness; maintaining accounts; complying with reporting requirements of the HSE, statutory agencies and other funders; organising the Annual Members Meeting, Respite Weekend and AGM; managing the HDAI office; facilitating Board meetings and representing HDAI at relevant umbrella organisation meetings; liaising with health professionals, national and international organisations and other relevant organisations to pursue the aims of HDAI.

Family Support: Liz O'Sullivan, Family Support Officer, works part-time (Monday and Friday). She is a qualified counsellor and psychotherapist. Liz is available to meet with individuals and families and to provide telephone support to those impacted by HD. Liz hosts carers' workshops and support meetings, and provides information seminars on request to professional carers and other relevant groups.

(2) Achievements and Performance in 2015

2.1 Enroll-HD Study



The establishment of an Enroll-HD Study at Beaumont Hospital is a significant milestone for Ireland's HD community. It gives Irish families an opportunity to contribute to the worldwide effort to find effective treatments for HD. Congratulations to Dr Niall Pender, Principal Clinical Neuropsychologist and Head of Department of Psychology, and his team for their success despite resource and capacity constraints. HDAI provided a grant of €5,000 towards the project thanks to the support of our remarkable voluntary fundraisers. Information on the study was distributed to members through mailings and at seminars in Dublin and Limerick and at our annual conference in Roscommon. An Enroll-HD information video is available to view from HDAI's website. Ireland's first participant registered in Beaumont in November 2015.

2.2 Information and Support

The freephone helpline is an important link for people impacted by Huntington's Disease. Due to the genetic and complex nature of HD, many family members are reluctant to speak openly about the condition. In 2015 people impacted by HD called with a wide range of queries including: the impact of a new diagnosis in a family and the implications for other family members; basic information on managing the condition and referrals needed; difficulties accessing rehabilitation and community mental health services; the psychological burden of being at risk or concerns regarding children at risk; information on the predictive testing process; and information on research.

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT**

Following on from these consultations there were numerous related calls to primary care professionals, community mental health services, GPs and other health and social care professionals. Information packs and links to Huntington's Disease information online was sent to health care professionals

HDAI's family support officer facilitates regional support meetings, provides regular support by phone and is available to meet individuals on a one to one basis if required.

"Thanks again for all you guys do, HDAI was a great comfort and solace to me all those years ago when my mother was first diagnosed"

2.2.1 Carers' Workshops, Support Meetings and Seminars

Support meetings give people affected by HD an opportunity to access peer support and information from others having similar experiences. Carers are encouraged to seek support in order to manage the difficulties they face and consider positive approaches to looking after their own needs. Meetings are facilitated by Liz O'Sullivan, HDAI's family Support Officer.

Cork	Dublin	Limerick	Longford /West
March - 3 people	Feb. - 8 people	Jan. - 9 people	April - 13 people
July - 8 people	May - 5 people	April - 6 people	June - 19 Carers (Cuisle)
	Aug. - 14 people	Nov. - 11 people	Oct. - 7 people
Dec. - 11 people	Nov. - 19 people		Dec. - 6 people (Mayo)



HDAI and Bloomfield Health Services hosted a HD Café evening on November 17th 2015. Susan O'Neill, Senior Physiotherapist at Bloomfield gave an informative talk on physiotherapy in Huntington's Disease and stressed the importance of physical exercise in maintaining muscle strength and function. Eighteen family members attended and had the opportunity to meet with and chat to other members of Bloomfield's multi-disciplinary team 'over a cuppa and some very good cakes'. HDAI received very positive feedback on this event and plan to host further events.

HDAI held an Information Seminar "No sir officer, I am not drunk" in Limerick on 14th September 2015. Brian Schrag, PhD, Director of SIL Ethnomusicology and Arts Group, based in Dallas, USA gave an inspirational talk to HD family members. As a HD activist living with HD, Brian uses his professional experience as an Ethnomusicologist to create awareness and advocate for the HD community. He very effectively demonstrated the benefit of art and humour as a way of creating a loving, supportive environment for people living with HD.

"Brian gave us great hope and showed us the healing that can be felt through the use of art. [My Husband] who has advanced stage HD was noticeably moved and got very involved in the session. For [him], Brian showed the power and strength a person with HD can have within, and also spread to others ..." Anne

HDAI's Annual Members Meeting and Respite Weekend is a key event in the annual calendar. People impacted by HD have an opportunity to actively engage in information sessions and socialise with peers. It allows people living with HD, their partners/caregivers and other family members to meet others in the HD community and unwind in a safe environment. New attendees also have an opportunity to share experiences and get 'tips on coping' strategies.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

Dr. Jennifer Hoblyn, Clinical Director Bloomfield Health Services and Clinical Senior Lecturer at the Department of Psychiatry Trinity College Dublin, was a keynote speaker on June 6th 2015. She spoke about the clinical features of HD, the current symptomatic treatments available, and developments in HD research. Dr Hoblyn reminded attendees that there are significant reasons for hope for the HD community. She also mentioned the advantage of having Enroll-HD sites in Ireland and encouraged those present to participate in research if possible. She reminded people of the need to "Speak Up and Be Heard" to advocate for services and fundraise if possible to help develop better services. Dr Hoblyn and members of Bloomfield Health Services are members of the European Huntington's Disease Network (EHDN) working groups.

2.2.2 Counselling

HDAI provide access to counselling services for people impacted by HD. Those requiring counselling support are referred to qualified therapists throughout Ireland approved by accreditation bodies including the Irish Association of Counsellors and Psychotherapists. HDAI received a grant of €2,650 from TUSLA, The Child and Family Agency towards counselling provision in 2015. Eighteen HD family members were referred for counselling sessions funded by HDAI.

2.2.3 Support for Young People

HDAI recognises the need for young people from HD families to have support in dealing with the stress and emotional upheavals which HD can generate. The family support officer held one to one meetings with young people in need of support. Four young people availed of counselling in 2015. HDAI promotes the work of Huntington's Disease Youth Organisation (HDYO), an international online resource for young people impacted by HD.

2.2.4 Assistance and Aids and Appliances Fund

HDAI assist individuals or families in need by contributing towards expenses such as: family visits, short breaks for carers, bereavement costs, household adaptations and clothing expenses. Applicants apply for assistance by written request. Twenty six grants were allocated in 2015 towards costs including: family visits, bereavement expenses, hospital related expenses, Christmas expenses and assistance with household bills.

HDAI provided funding towards specialist seating and equipment for people with HD including specific bed padding, cleaning and delivery of a specialist chair, rental of a chair and contribution towards the cost of a specialist chair. Information on specialist chairs and equipment is distributed to Occupational Therapists and carers on request. In 2015 Monkstown Hospital Fund awarded HDAI a generous grant of €3,460 towards the provision of specialist seating and equipment for people with HD.

2.2.5 Information and Education



HDAI's information booklets are sent to family members and health and social care professionals on request. They are also available on the HDAI website Information page at www.huntingtons.ie. HDAI also publishes a quarterly newsletter and an annual magazine Hope Annual. HDAI continues to provide information seminars to health and social care professionals and staff in care facilities on request. In September 2015 HDAI delivered the now annual HD seminar to approximately 120 medical students in UCD.

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT**

2.3 Awareness and Advocacy



HD representatives met the Joint Oireachtas Committee on Health and Children on January 15th 2015. Dr Niall Pender, Principal Clinical Neuropsychologist, Head of Department of Psychology, Beaumont Hospital; Dr Jennifer Hoblyn, Clinical Director Bloomfield Health Services, Clinical Senior Lecturer Department of Psychiatry TCD; Anne Lennon Bird, HDAI Chairperson; and Patricia Towey, HDAI Information and Services Coordinator, discussed the challenges for people diagnosed with Huntington's Disease and their family members. The group outlined the complex nature of HD and the urgent need to develop vital HD specialised services in Ireland. The group informed Committee members that Ireland is lagging behind most European countries where dedicated HD Clinics and European Huntington's Disease Network (EHDN) study sites have been in existence for many years.



RTE's Nationwide program presented a feature on Huntington's Disease and the Enroll-HD study at Beaumont Hospital on June 15th 2015. Dr. Niall Pender, Beaumont Hospital, and family members: (Christy Clarke, Anne O'Shea Clarke, Katie Martin and Sean Lennon), discussed HD, its symptoms and the impact on individuals and families.

On 25th May 2015 HD family caregiver Michelle O'Reilly was interviewed on 'The Claire Byrne Show' as part of their feature on equality. Michelle spoke about the changes HD has brought to her family. She appeared on 'TV3's Ireland AM Breakfast' show in October 2015. Michelle discussed the complexity of HD and highlighted the need for better homecare supports and access to respite.

On March 3rd 2015 Anne and Christy Clarke were interviewed on 'UTV Ireland's 10pm News'. They highlighted the impact of HD and spoke of the benefit of availing of HD specific information and support, and on getting to know others impacted by HD through HDAI's support meetings and events. Anne and Christy are also the face of HDAI's Text to Donate campaign. Their consistent advocacy work helps to increase understanding and raise funds for HD.

HDAI are grateful to family members for their vital work in promoting a greater understanding of HD.



HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

2.4 Working with Other Organisations

HDAI works with other organisations in the pursuit of its aims. HDAI is a member of International organisations including:

- International Huntington's Association
- European Huntington's Association

HDAI also provides links to and promotes the work of:

- HDBuzz - an online HD research news resource
- HDYO Huntington's Disease Youth Organisation an international youth support organisation

Membership of National umbrella organisations include:

- Care Alliance
- Carmichael Centre for Voluntary Groups
- Disability Federation of Ireland
- Genetic and Rare Disorders Organisation
- Mental Health Reform
- Neurological Alliance of Ireland

HDAI is a residential member of the Carmichael Centre for Voluntary Groups and avails of shared service facilities including: meeting room facilities; IT; postage, administration and reception; training; and development support services.

HDAI is represented on the Board of the Genetic and Rare Disorders Organisation which is a national alliance for voluntary groups representing the views and concerns of people affected by, or at risk of developing, genetic or rare disorders.

HDAI is a member of the Neurological Alliance of Ireland (NAI) and actively collaborates with the NAI and other specific support organisations to promote the development of neurological and neuro-rehabilitation services in Ireland.

2.5 Fundraising

Approximately 40% of HDAI's funds in 2015 came from philanthropic sources, fundraising activities, donations and membership fees.



Voluntary fundraisers and donors have worked hard to raise funds during 2015. Events including social nights, charity tea dances, craft events, carol singing, sponsored cycles, marathons and walks, have been organised by amazing volunteers. These are listed in Appendix 5 in the financial accounts.

HDAI is fully committed to achieving the standards contained within the Statement of Guiding Principles for Fundraising. The Statement exists to:

- Improve fundraising practice
- Promote high levels of accountability and transparency by organisations fundraising from the public
- Provide clarity and assurances to donors and prospective donors about the organisations they support.

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT**

(3) Finance, Structure and Governance

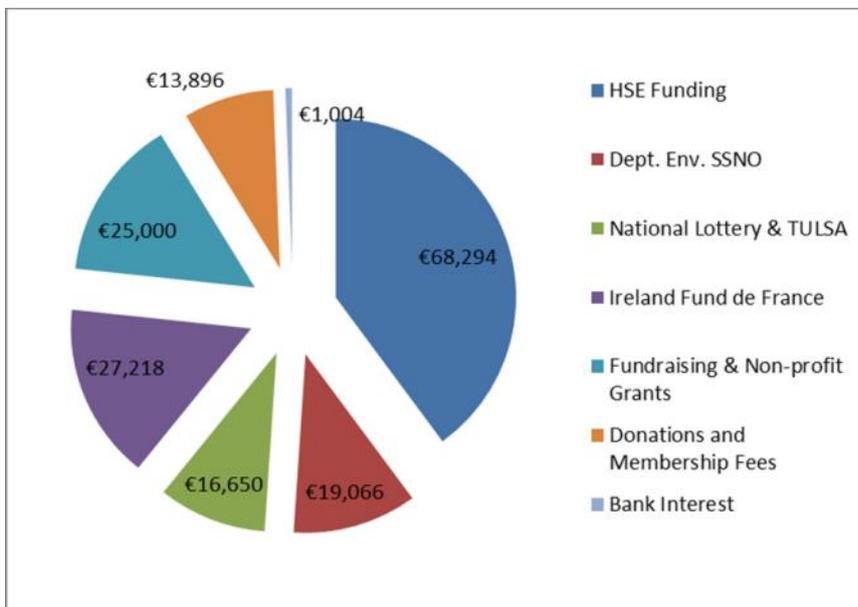
3.1 Financial Review

The financial results for the year ended 31st December 2015 record a net operating surplus of €34,845. This surplus is mainly due to a very generous grant of €25,000 received from Ireland Fund de France towards awareness and self-management projects.

The Department of Environment agreed to extend the Development Scheme to Support National Organisation bridging funding until July 2016. HDAl was however not in a position to apply for the next three year funding cycle because indirect costs are no longer covered under the scheme. This is a significant concern for the provision of future services and the Board will continue to monitor this risk

The Board and staff have a duty and a responsibility to provide prudent financial management of HDAl to ensure it remains a sustainable service for those dependent upon it.

2015 Income by Source



2015 Allocation of Funds



Salaries and employer related costs accounted for €74,272 of HDAl's annual operating costs in 2015, of which €68,294 (92%) is funded directly by the Health Service Executive. The Department of Environment Scheme to Support National Organisations (SSNO) funding is restricted to core costs including facilities, governance, and information provision costs.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

3.2 Risk Review

The Board recognises, and regularly reviews, the major risks to which HDAL could be exposed. Risks include safety and security of staff, financial, operational, reputational, governance and other risks that might affect HDAL's ability to deliver a quality service for the public benefit. The directors are satisfied that policies and procedures are in place to mitigate exposure to major risks.

3.3 Reserves Policy

The Board of directors has set a reserves policy which requires that reserves be maintained to cover all identified costs in relation to the closure of the company should this occur. €45,570 has been designated for this purpose as outlined on Note 11 of the financial statements.

3.4 Investment Policy

HDAL invests in short term deposits providing a market rate of interest in order to maintain sufficient access to cash flow to fund the charity's activities. Interest received during 2015 was €1,004. The Board aims to ensure that the company gets the best return on its deposit funds.

3.5 Governance and Structure

HDAL is registered as a charitable company limited by guarantee. The members of the company are HD family members who register as members on an annual basis. In the event of the company being wound up, the liability in respect of members guarantee is limited to €1.27 per member.

The company is constituted under a Memorandum and Articles of Association and is a registered charity number CHY 10130. The company is also registered with the Charities Regulatory Authority (CRA) and its CRA number is 20025656.

The company's goals and objectives are guided by its charitable objectives as set out in the Memorandum and Articles of Association. The management of the company is the responsibility of the directors who are elected and co-opted under the terms of the company's Articles of Association. The Board of directors are listed herein at page 1. On appointment, directors receive a formal induction and are provided with relevant company information. Directors sign a Conflict of Interest Statement and HDAL's Code of Conduct Policy. The directors work on a voluntary basis to oversee the work of the Association and are responsible for ensuring its good governance and its accountability to all stakeholders. The Board are working towards compliance with the Governance Code for Voluntary Organisations. As part of this process HDAL reviewed its Memorandum and Articles of Association in 2013 and its employment contracts and HR related policies in 2014. HDAL adopted the guiding principles for fundraising in 2015 and is fully committed to achieving the standards contained within the Statement of Guiding Principles for Fundraising.

The financial statements are presented using the Statement of Recommended Practice for financial reporting by charities (SORP) and are available online since 2013. The Association's Annual Financial Reports and Statements are audited annually by external auditors and are approved by the Board and presented to members at the company's AGM.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
DIRECTORS' REPORT

3.6 Thanks

We are very grateful to all our funders for their support. Control of HDAI is independent of its funding sources.

The following organisations provided grants that contributed to HDAI's resources during 2015:

- The Health Service Executive
- The Department of the Environment, Community and Local Government SSNO
- TUSLA Child and Family Support Agency
- Ireland Fund de France
- The Hospital Saturday Fund
- Monkstown Hospital Foundation
- National Lottery

HSE, SSNO, National Lottery and TUSLA funding is subject to Grant Aid Agreements and funding is assigned for specific purposes.

Voluntary fundraisers and donors have supported our work consistently for many years by hosting events such as charity tea dances, craft events, carol singing and social nights. Others raise sponsorship through cycles, marathons, walks and challenges. Regular donors contribute by monthly direct debit or annual donation. HDAI sincerely acknowledges their exceptional contribution.

3.7 Future Developments

HDAI will continue to prioritise the provision of information and support to people impacted by HD as a core objective. The Association will work with statutory and other voluntary organisations to promote the development of services for people with HD, those at risk, carers and family members.

(4) Directors and company secretary

A listing of those persons who were at any time during the year ended 31st December 2015 a director of the company is entered on page 1. Each person continues in accordance with the company's Articles of Association. The company secretary throughout the year was Angelina O'Shea.

(5) Directors' responsibilities for the financial statements

The directors are responsible for the financial statements of the company and for the maintenance of proper books and accounting records. A separate Statement outlining their responsibilities in this regard is included with and forms part of the financial statements of the company for the year ended 31st December 2015.

(6) Books of account

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

(7) Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, DF Byrne & Associates, chartered accountants, continue of office.

Signed and approved on behalf of the Board on the 8th day of June 2016

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENT YEAR ENDED 31ST DECEMBER 2015
STATEMENT OF DIRECTORS' REQUIREMENTS AND RESPONSIBILITIES
WITH REGARD TO THE FINANCIAL STATEMENTS**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland for periods beginning before 1st January 2015 ("relevant financial reporting framework"). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed and approved on behalf of the Board on the 8th day of June 2016

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

D.F. BYRNE & ASSOCIATES

CHARTERED ACCOUNTANTS
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HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015 INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Huntington's Disease Association of Ireland Limited for the year ended 31st December 2015, which comprises of the Profit and Loss Account (herein referred to as the Statement of Financial Activities), the Balance Sheet, the Cashflow Statement, and the related Notes thereto. The relevant financial reporting framework that has been applied in their preparation is Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or 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 11, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's ("APB's") Ethical Standards for Auditors including "APB Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note 14 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

...../Continued on Page 13

D.F. BYRNE & ASSOCIATES

CHARTERED ACCOUNTANTS
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HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015 INDEPENDENT AUDITORS' REPORT (CONTINUED)

Continued from Page 12/...

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2015 and its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations, which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

David F. Byrne
for and on behalf of D.F. Byrne & Associates
Chartered Accountants and Registered Auditors

9th June 2016
Dated:

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
STATEMENT OF FINANCIAL ACTIVITIES

	NOTE	Year ended 31 st Dec. 2015	Year ended 31 st Dec. 2014
INCOMING RESOURCES	2		
Grants Received		134,870	100,560
Fundraising Activities		21,358	29,117
Donations and Legacies		9,821	4,764
Membership Fees		3,135	3,180
HD Booking Fees and Raffle		940	1,185
Interest Income		<u>1,004</u>	<u>1,801</u>
TOTAL INCOMING RESOURCES		<u>171,128</u>	<u>140,607</u>
 RESOURCES EXPENDED	 3		
Direct Costs and Support Services		(105,622)	(102,509)
Governance and Administrative Costs		<u>(30,661)</u>	<u>(31,666)</u>
TOTAL RESOURCES EXPENDED		<u>(136,283)</u>	<u>(134,175)</u>
 NET RESOURCES SURPLUS FOR YEAR	 4	 34,845	 6,432
 TOTAL FUNDS BROUGHT FORWARD		 <u>66,808</u>	 <u>60,376</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>101,653</u>	 <u>66,808</u>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations. There were no recognised gains or losses in either the current financial year or in the previous financial year other than those stated above.

Signed and approved on behalf of the Board on the 8th day of June 2016

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
BALANCE SHEET

	NOTE	At 31 st Dec. 2015 €	At 31 st Dec. 2014 €
CURRENT ASSETS			
Debtors	7	116	323
Cash at bank	8	<u>151,420</u>	<u>121,505</u>
		151,536	121,828
CREDITORS			
Amounts falling due within one year	9	<u>(4,313)</u>	<u>(9,450)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,223</u>	<u>112,378</u>
RESERVES		€	€
Accumulated funds – unrestricted	10	101,653	66,808
Designated contingency fund	11	<u>45,570</u>	<u>45,570</u>
		<u>147,223</u>	<u>112,378</u>

Signed and approved on behalf of the Board on the 8th day of June 2016

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
CASH FLOW STATEMENT

	NOTE	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Reconciliation of operating surplus for year with net cash inflow on operating activities			
Surplus for year on principal activities		33,841	4,631
Decrease in debtors		207	73
(Decrease) in creditors		<u>(5,137)</u>	<u>4,890</u>
Net cash inflow for year on operations		28,911	9,594
Return on investments			
Bank Interest received		<u>1,004</u>	<u>1,801</u>
Net cash inflow for year		<u><u>29,915</u></u>	<u><u>11,395</u></u>
Resulting in:			
Increase in year end bank balances	12	€ <u><u>29,915</u></u>	€ <u><u>11,395</u></u>

Signed and approved on behalf of the Board on the 8th day of June 2016

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015
NOTES TO THE FINANCIAL ACCOUNTS

(1) STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies which have been adopted and consistently applied in dealing with items which are considered material in relation to the preparation of the financial statements, include:

- (a) General information:** Huntington's Disease Association of Ireland Limited is a charity company limited by guarantee not having a share capital, which has been incorporated in the Republic of Ireland and which is bound by Irish company law.
- (b) Basis of preparation:** The 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 promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council. The financial statements are presented using the Statement of Recommended Practice for financial reporting by charities (SORP).
- (c) Unit of account:** All figures entered in the financial statements are expressed in Euro (€) and are shown inclusive of Value Added Tax.
- (d) Incoming resources:** All incoming resources are recognised in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Incoming resources comprise grants, donations, membership subscriptions and income from fundraising activities. For donations and legacies, entitlement is the date of receipt. Incoming resources are analysed as Restricted or Unrestricted. Restricted funds represents income which has been received and is recognised in the financial statements subject to specific conditions imposed by the grant making authority or donor. Unrestricted funds represent amounts which are expendable at the discretion of the charity, in furtherance to the objectives of the charity and which have not been designated for a specific purpose.
- (e) Resources expended:** All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
NOTES TO THE FINANCIAL ACCOUNTS

(2) INCOMING RESOURCES

Details of Incoming Resources are analysed as to:

	Year ended 31 st December 2015		Year ended 31 st December 2014	
	Restricted Funds €	Unrestricted Funds €	Restricted Funds €	Unrestricted Funds €
Grants Received	134,870	-	100,560	-
Donations and Legacies	-	9,821	-	4,764
Fundraising Activities	-	21,358	-	29,117
HD Booking Fees and Raffle	-	940	-	1,185
Membership Fees	-	3,135	-	3,180
Interest Income	-	1,004	-	1,801
	<u>134,870</u>	<u>36,258</u>	<u>100,560</u>	<u>40,047</u>

(3) RESOURCES EXPENDED

Resources expended represent all costs incurred during the year in operating the charity and are accounted for on an accruals basis, distinguishing between:

- Direct Costs and Support Services
- Governance and Administrative Costs

(4) NET RESOURCES SURPLUS

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
The net resources surplus for the year is stated at after charging:		
Auditors' remuneration	1,500	1,500
Directors' emoluments	-	-

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
NOTES TO THE FINANCIAL ACCOUNTS

(5) EMPLOYEE NUMBER, COSTS AND DIRECTORS REMUNERATION

During the year there were two (2014: two) persons employed by the company; one on a full-time basis as the company's 'Information and Services Coordinator'; and the second person on a half-time basis as a 'Family Support Officer'.

The aggregate payroll cost for employees includes:

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Salaries	53,822	53,186
PAYE (incl. USC charge)	10,559	11,194
PRSI (including employer's contribution)	<u>9,891</u>	<u>9,892</u>
	<u>74,272</u>	<u>74,272</u>

Payroll costs are apportioned as to:

	€	€
Direct Costs and Support Services	57,661	57,661
Governance and Administration	<u>16,611</u>	<u>16,611</u>
	<u>74,272</u>	<u>74,272</u>

(5)(a) Directors' Emoluments

The directors did not receive any form of remuneration or financial benefit for their services in either the current financial year or in the previous financial year.

(6) TAXATION

The company is exempt from Corporation Tax under Section 208, Taxes Consolidation Act 1997.

(7) DEBTORS

	At 31 st Dec. 2015 €	At 31 st Dec. 2014 €
Bank Interest Receivable	<u>116</u>	<u>323</u>

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
NOTES TO THE FINANCIAL ACCOUNTS

(8) CASH AT BANK	At 31st Dec. 2015 €	At 31st Dec. 2014 €
Bank Deposit Accounts	98,035	96,823
Bank Current Accounts	<u>53,385</u>	<u>24,682</u>
	<u>151,420</u>	<u>121,505</u>

(9) CREDITORS – amounts falling due for payment within one year	At 31st Dec. 2015 €	At 31st Dec. 2014 €
Grant (SSNO) received in advance	-	4,588
Revenue Commissioners (Payroll taxes)	959	1,595
Accrued expenses	<u>3,354</u>	<u>3,267</u>
	<u>4,313</u>	<u>9,450</u>

(10) ACCUMULATED FUNDS - UNRESTRICTED	At 31st Dec. 2015 €	At 31st Dec. 2014 €
Brought forward at beginning of year	66,808	60,376
Surplus for year	<u>34,845</u>	<u>6,432</u>
Accumulated surplus carried forward	<u>101,653</u>	<u>66,808</u>

(11) DESIGNATED CONTINGENCY FUND	At 31st Dec. 2015 €	At 31st Dec. 2014 €
Balance forward	45,570	45,570

The directors have determined that it is prudent to continue to carry forward an appropriate amount of the company's accumulated funds to cover all identified costs in relation to the closure of the company should this occur.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2015
NOTES TO THE FINANCIAL ACCOUNTS

(12) ANALYSIS OF CHANGES IN YEAR END BANK BALANCES

	2015		2014	
	Opening €	Closing €	Opening €	Closing €
Bank Deposit Accounts	96,823	98,035	99,949	96,823
Bank Current Account	24,682	53,385	10,161	24,682
	121,505	151,420	110,110	121,505
Increase in year end bank balances		€ 29,915		€ 11,395

(13) COMPANY STATUS

HDAI is a registered charity (Charity No. CHY 10130), which has been established as a charity company limited by guarantee not having a share capital, incorporated in Republic of Ireland under the Companies Act 1963 (Company No. 290191). Every member of the company undertakes, if necessary during the time they are a member or within one year after they cease to be a member, to contribute to the assets of the company an amount not exceeding €1.27.

(14) APB ETHICAL STANDARDS – PROVISIONS AVAILABLE TO SMALL ENTITIES

As a small entity, under the provisions of the APB in relation to Ethical Standards, we engage our auditors to assist in the preparation of the company's financial statements and to provide basic tax compliance work and company secretarial services.

(15) APPROVAL OF FINANCIAL STATEMENTS

The company's financial statements covering the year ended 31st December 2015, were considered, approved and authorised for issue by Patrick Griffin and Angelina O'Shea on behalf of the Board on the 8th day of June 2016.

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

**THE FOLLOWING PAGES ARE FOR ADDITIONAL INFORMATION
AND DO NOT FORM PART OF THE FINANCIAL STATEMENTS**

	<i>Page</i>
<i>Appendix 1: Analysis of Grant Income Received.....</i>	<i>22</i>
<i>Appendix 2: Analysis of Other Income Received.....</i>	<i>23</i>
<i>Appendix 3: Listing of Direct Costs and Support Services</i>	<i>24</i>
<i>Appendix 4: Listing of Governance and Administration Expenses.....</i>	<i>25</i>
<i>Appendix 5: Listing of Fundraising Activities.....</i>	<i>26</i>
<i>Appendix 6: Listing of Bequests, Donations and Legacies.....</i>	<i>27</i>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

APPENDIX 1: ANALYSIS OF GRANT INCOME RECEIVED

	Year ended 31st Dec. 2015 €	Year ended 31st Dec. 2014 €
Core Funding		
Health Service Executive	68,294	68,294
Dept. of Environment, Community and Local Government (SSNO)	19,066	19,066
National Lottery (2014)	<u>14,000</u>	<u>7,500</u>
	<u>101,360</u>	<u>94,860</u>
Other Grants	€	€
TULSA Child and Family Support Agency	2,650	2,700
Hospital Saturday Fund	2,400	3,000
Ireland Fund de France	25,000	-
Monkstown Hospital Foundation	<u>3,460</u>	<u>-</u>
	<u>33,510</u>	<u>5,700</u>
TOTAL GRANT INCOME RECEIVED	€ 134,870	€ 100,560
	<u><u> </u></u>	<u><u> </u></u>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

APPENDIX 2: ANALYSIS OF OTHER INCOME RECEIVED

	Refer	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Bank Interest		1,004	1,801
Donations and Legacies	Apdx. 6	9,821	4,764
Fundraising Activities	Apdx. 5	21,358	29,117
HD Booking Fees and Raffle		940	1,185
Members' Affiliation Fees		<u>3,135</u>	<u>3,180</u>
		<u>36,258</u>	<u>40,047</u>

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015

APPENDIX 3: LISTING OF DIRECT COSTS AND SUPPORT SERVICES

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Advertising	404	21
Aids and Appliances	3,637	3,347
Conferences and Information Seminars	682	321
Counselling and Therapy	6,780	5,697
Cuisle Respite and Information Meeting	9,389	9,984
Fundraising Expenses	941	1,353
HDAI Information Newsletter and Annual	5,687	7,653
HD Information Link	70	834
HDYO Contribution	-	500
Ireland Fund de France Expenses	2,220	-
Members' Support Meetings	1,485	2,388
Postage	2,243	2,242
Research Study (Enroll HD)	2,500	2,500
Respite Care and Support	7,040	3,725
Staff Salaries	57,661	57,661
Staff Training	110	150
Subscription Fees	674	673
Sundry	-	(950)
Support Officer's Expenses	1,600	1,607
Telephone, Fax and Internet	2,397	2,186
Young Peoples Support	<u>102</u>	<u>617</u>
	<u>105,622</u>	<u>102,509</u>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

APPENDIX 4: LISTING OF GOVERNANCE AND ADMINISTRATION EXPENSES

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Bank Charges	354	257
Board Meetings and Expenses	1,291	1,444
Computer Costs	268	181
Insurance	823	760
Postage, Stationery and Office Supplies	1,599	1,641
Professional Fees	2,749	3,899
Rent of Premises	6,665	6,665
Staff Salaries	16,611	16,611
Sundries	<u>301</u>	<u>208</u>
	<u><u>30,661</u></u>	<u><u>31,666</u></u>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

APPENDIX 5: LISTING OF FUNDRAISING ACTIVITIES

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Afternoon Tea for HD (Bernie Spellman)	1,705	-
Art Sale	130	-
Awareness Wristbands	144	185
Christmas Cards	1,978	1,283
Craft Fair	786	800
Dublin City Marathon	643	2,472
Dublin Rotary Club	2,250	-
Everyday Hero (M. Connern)	240	-
Firehouse Community College	137	-
Four Friends	-	295
Galway Bay Run	-	1,552
Half Marathon	1,082	-
'Hell and Back' Charity Run	1,436	-
ICA Dunshaughlin Guild Sponsored Walk	-	2,210
Ice Bucket / Pie Challenge	-	349
Joe Doran's Croagh Patrick Climb	-	3,899
Kilmallock Cycle	2,307	-
Kingswood	272	-
Line Dancing	-	-
Lough Key Awareness Walk	1,695	-
Mini Marathon	2,394	1,890
Mobile Phone Recycling	134	583
M. O'Reilly Fundraising	-	10,080
Pat Davis Knits	150	-
Pearse College	356	-
Postal Celtic Monday Club	50	-
Sandycove Vintage and Classic Charity Shop	304	545
Seamus and Nonie (50 th)	800	-
Snooker Challenge Event	-	825
Stephanie O'Reilly	700	-
Sugar Club	145	-
Sundry Events	20	45
Tuam Charity Dance	<u>1,500</u>	<u>2,104</u>
	<u>21,358</u>	<u>29,117</u>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2015**

APPENDIX 6: LISTING OF DONATIONS AND LEGACIES

	Year ended 31 st Dec. 2015 €	Year ended 31 st Dec. 2014 €
Bequeaths / In Memory of...	1,587	920
Chloe Hayes Foundation	-	400
Direct Debit (F.Beirne 240; M.O'Reilly 600)	840	840
Dubco Credit Union	1,000	-
Pat Davis	250	-
Patrick and Mary Alice Lennon	2,000	500
Patrick and Teresa O'Sullivan	1,000	-
Marin Aer Limited	500	500
Other (including anonymous donations)	<u>2,644</u>	<u>1,604</u>
	<u>9,821</u>	<u>4,764</u>