

**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 2013**

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
TABLE OF CONTENTS

	PAGE
Directors and company information.....	1
Directors' report	2-10
Statement of directors' responsibilities.....	11
Independent auditors' report	12-13
Statement of accounting policies.....	14
Statement of financial activities.....	15
Balance sheet.....	16
Cash Flow statement	17
Notes to the financial statements	18-21
<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 2013
DIRECTORS AND OTHER INFORMATION

DIRECTORS: Anne Lennon Bird
Patrick Griffin
David Flood
Deirdre McInerney
Ciara O'Reilly
Patricia O'Reilly
Angelina O'Shea
Jennifer Paradise

The following changes were made during the year:

<i>Appointments:</i>	<i>Resignations:</i>	<i>Cessation:</i>
David Flood	Rosemary Higgins	Denis Ryan (RIP)
Rosemary Higgins	Anna Porter	

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,
Barclay House,
Pembroke Place,
Dublin 2.

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 2013
DIRECTORS' REPORT

The directors present their annual report, together with the audited financial statements of the company, covering the year ended 31st December 2013. The financial statements have been prepared in accordance with the accounting policies set out on page 14 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) Principal Activity

Huntington's Disease Association of Ireland ("HDAI") is a company limited by guarantee not having share capital. It is a registered charity, established as a family support and information centre, providing consultation, information and individualised support to those persons diagnosed with and those at risk of Huntington's Disease, their families and their healthcare team.

(2) Objectives, Activities, Achievements and Performance

2.1(i) HDAI's Objectives

The main objective 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".

The Memorandum of Association also sets out a number of supporting objectives which are used to attain its main objective and any income generated from the achievement of its supporting objectives can only be applied for the main objective. The supporting objectives are:

- (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 fund-raising 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.

2.1(ii) HDAI's Activities, Achievements and Performance in 2013 in meeting its objectives

Huntington's Disease Association of Ireland is the only national organisation providing specific information and support to people impacted by Huntington's Disease (HD) throughout Ireland. The Association informs and supports people with HD, people at risk, their families and carers, health and social care professionals and others interested in HD. The Association was established in 1985 by members of HD families who recognised the need for a support and information service for people impacted by HD in Ireland.

.../Continued on Page 3

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT

Continued from Page 2/...

HDAI offers the following information and support to all those affected by HD nationwide:

- Consultation as required for all those impacted by HD
- Advocacy for individuals and a voice for the HD community
- Family Support Officer available to meet family members in crisis
- Access to counselling for those in need
- Support group meetings / Carers Workshops
- Annual Information Meeting and respite weekend
- HD Publications, Quarterly newsletter and Annual magazine
- Support for Young People
- Assistance Fund, Therapies and provision of specialised equipment
- Information seminars to interested health and social care personnel
- HDAI ID card for people with HD

While 70 people registered as members in 2013 there are 450 people on HDAI's mailing list. There are additional HD family members who prefer to call anonymously and read publications on HDAI's website. Due to the genetic and complex nature of HD and the social disadvantage experienced by those affected, HDAI provides support to any one impacted regardless of their membership status. Many HD families avail of HDAI's service for many years because HD is a hereditary and long term condition. In addition more than thirty people impacted by HD contacted HDAI for the first time in 2013. Numerous health and social care professionals also contacted HDAI for information. University College Dublin School of Medicine and Medical Science and Trinity College Genetics Dept. invite HDAI to provide a seminar for their students on an annual basis. HDAI is committed to providing a high quality national information and support service to all those impacted by HD through the optimum use of available resources.

2.2 Overview of Key Activities

2.2(i) Information, Consultation and Advocacy

People with HD, those at risk, Carers and HD family members contacted HDAI throughout 2013 with a range of queries on issues including: new diagnosis in family and implications for family members, being at risk, counselling requests, predictive testing, worries regarding start of symptoms, depression, difficulties accessing rehabilitation and community mental health services, queries on care, respite care, fair deal scheme queries, long term care and home care supports. There were 278 specific telephone consultations in 2013 on such issues. Following on from these consultations there were numerous related calls to primary care team members, community mental health services, GPs and other health and social care professionals. In addition people also linked in for general information on support meetings, assistance with medical card applications and renewals, disability benefit and accessible accommodation applications, fundraising events and information on HD Seminars, Members Meeting and annual Respite weekend.

2.2(ii) Support

Carer's Workshops and Support meetings

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.

"We received a great welcome at the support meeting and learned a lot. It was a very positive experience". "Being able to let my guard down with people who understand is a life line for me"

.../Continued on Page 4

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT

Continued from Page 3/...

Support Group Meetings held in 2013 included:

Cork	Dublin	Limerick	Mayo/Roscommon
March - 9 people	Feb. - 13 people	Jan. - 8 people	March - 6 people
July - 5 people	Aug. – 15 people	April - 8 people	June CW- 19 people
Oct. – 14 people	Nov. – 19 people	Oct. - 4 people	
Dec. – 11 people	Dec – 6 people		Dec. - 7 people

CW – Carers Workshop

Liz had 77 one to one support meetings and provided regular support by phone (276 calls) in 2013. HD Family Carers were also referred to caring courses including “Caring for the Carer” and “Introduction to Mindfulness” hosted by Mental Health Ireland in 2013.

Support for Young People

The family support officer met six young people for one to one meetings and referred people to counselling when required. HDAI promote the work of the Huntington's Disease Youth Organisation and provided a grant of €500 to HDYO in 2013. 4 young people from HDAI attended a HD weekend in Fermanagh organised by the Northern Ireland HD Association. 4 young people from Ireland together with 4 from Northern Ireland attended the International Youth Camp in Spain in 2013. HDAI's annual magazine “Hope Annual” has a specific young peoples section providing a forum for young people to avail of peer support.

Counselling

HDAI provide information and financial support to members who require counselling services. People are referred to qualified therapists approved by the Irish Association of Counsellors and Psychotherapists throughout Ireland. HDAI received a grant of €3,200 from the Family Support Agency towards counselling provision in 2013. Eighteen HD family members were referred for counselling funded by HDAI. Four family members were referred to other organisations for specific counselling support.

2.2(iii) Members' Meetings

HD Information Seminar

HDAI held an Information Seminar for family members in Dublin on Saturday May 18th 2013 to provide an update on HD research and on support available to people impacted by HD. Seventy two members attended the seminar. Presentations included:

Matt Ellison and Catherine Martin, Huntington's Disease Youth Organisation (HDYO) who gave an overview of HDYO's work.

Dr Ed Wild, Clinical Lecturer in Neurology at UCL Institute of Neurology, London and co-founder of HDBuzz gave an update on HD research (available on www.huntingtons.ie) and (http://www.youtube.com/watch?v=I__Up0TufEk)

Dr Niall Pender, Principal Neuropsychologist, Beaumont Hospital, Dublin gave an overview of the cognitive changes caused by HD and the difficulties this can cause for the person with HD and their families. He stressed the importance of staying positive and being proactive in self- management techniques. Keeping physically and mentally active and getting support when necessary. He also discussed his HD Clinic and his progress in establishing an Enroll-HD site at Beaumont Hospital.

Feedback included: **“Brilliant – very glad we came”**

“Got a lot of hope out of this day and a lot of positivity”

.../Continued on Page 5

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT**

Continued from Page 4/...

Annual Members Meeting & Respite Weekend

People with HD, carers and those at risk, benefit from informative presentations on HD and peer support in an understanding and confidential atmosphere. For some, this is the only opportunity to network and meet others impacted by HD outside their family circle. Greater awareness of HD helps to overcome stigma and encourage people to avail of community services.

"I've come for the last 8 years and look forward to meeting old friends and newcomers from year to year. It's a lovely relaxing weekend and a tonic for people " (HD Carer)

Sixty people attended HDAI's 2013 Members Meeting and respite weekend held in the Irish Wheelchair Associations Respite Centre in Cuisle, Co. Roscommon. HDAI held a carers workshop and provided relaxation therapies including: chiropody, reflexology and massage. Sarah Murphy, Research and Development Officer, National Council of the Forum on End of Life Irish Hospice Foundation gave an overview of the work of the Forum on End of Life and the Irish Hospice Foundation which advocates for a broad life cycle approach to end of life. Attendees enjoyed a celebratory dinner and entertainment on Saturday evening. The Irish Wheelchair Association team at Cuisle provided HDAI with an excellent service again in 2013.

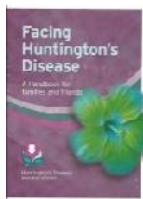
2.2(iv) Assistance Fund, Therapeutic Support and Aids and Appliances

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. Thirty assistance grants were allocated in 2013 towards: family visits, family bereavement, hospital related expenses, clothing, concert tickets, chiropody, home adaptations and heating and household bills.

HDAI also provide support for people in need of therapy who cannot avail of it otherwise. HDAI subsidise therapeutic days for people with HD in St Mary's hospital Dublin. Therapies including massage and chiropody are available to family members at HDAI's annual Members Meeting in Cuisle. Some members availed of our assistance fund for therapy.

HDAI provided specialist equipment to a person with HD and repaired specialist chairs for two people with HD in 2013. Information on specialist chairs and equipment is distributed to Occupational Therapists and carers on request.

2.2(v) Education and Information



HDAI Handbooks together with relevant articles are sent to family members and health and social care professionals on request. Many professionals rely on HDAI information as they are not familiar with HD. Updated publications are available on the HDAI website Information page. Links to reliable information sources and the European HD Network **Standards of Care Guidelines** are also available on the HDAI website <http://www.huntingtons.ie/content/information-0>

Comment from GP - *"Sincere thanks for your quick response- This is my first HD patient therefore I much appreciate your valuable information"*

HDAI publish quarterly newsletters containing a variety of useful information on maintaining wellbeing, support activities, entitlements, coping, research and fundraising activities. The Annual magazine provides a forum for family members to share their stories, contribute entertaining articles and avail of relevant information.

.../Continued on Page 6

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT**

Continued from Page 5/...

2.2(vi) Information Seminars for Health Professionals and Students

Residential Care Facilities

HDAI provided information seminars to staff in care facilities in Dublin, Limerick and Cork in 2013. UCD Seminar

Liz (HDAI Family Support Officer) was joined by Christy (a person with HD) and Anne, his partner and carer to deliver the HDAI Annual seminar to approximately 100 medical students in UCD in September 2013.

"I have to write to tell you how fantastic Anne, Christy and Liz were on Monday. They got such a huge response from the students ... They really were excellent" Dr Paula Byrne, Senior Lecturer, UCD School of Medicine and Medical Science,

2.2(vii) Umbrella Organisation Activity

Membership of umbrella organisations and collaboration with other national HD Associations achieves economies of scale in raising awareness and in the provision of information and support. HDAI is a member of International organisations including:

- UK and Ireland HD Alliance,
- 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
- Neurological Alliance of Ireland

HDAI is a residential member of the Carmichael Centre for Voluntary Groups and avails of it's shared services facility of accommodation, 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 working member of the Rare Disease Task Force established in 2011 to ensure the needs of Rare Disease stakeholders are represented in the National Plan for Rare Disease.

HDAI is represented on the Board 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.

2.2(viii) Raising Awareness



.../Continued on Page 7

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT

Continued from Page 6/...

All Ireland Rare Disease Day 2013 Meeting

Young people impacted by HD highlighted the impact of a rare disease in a video shown at the Rare Disease Day 2013 Meeting and met Minister Alex White, Minister for primary Care at the Department of Health and Minister Edwin Poots Northern Ireland Health Minister. Speaking at the conference Catherine Martin of HYDO said *"People with rare diseases should have access to specialist services just the same as those impacted by more common conditions. This is equality pure and simple"*

RTE1 TV's Morning Edition June 12th 2013

Frankie, a person with HD, together with his wife Siobhan and Dr Niall Pender illustrated the devastating impact of HD on the entire family and called for better services in Ireland. Frankie and Siobhan discussed the impact HD has on their life and the worry of knowing that each of their young children are at risk.

Dr. Pender emphasised that Huntington's is a "devastating global progressive degenerative disease" with up to 750 people in Ireland having the condition and a further 2500 at risk. He stressed that despite there being individual health professionals dedicated to caring for people with HD in Ireland there is a need for an adequate integrated multi-disciplinary service which should include rehabilitative therapy, psychology, neurology and psychiatry.

Spokeout, Irish Wheelchair Association Magazine

Frankie and Siobhan were also featured in the Autumn 2013 edition of Spokeout "Glass Half Full" by Joanna Marsden. They give an excellent account of their experience in dealing with HD and the need for better medical support. See <http://www.iwa.ie/information/publications/spokeout-magazine>

Sunday Business Post July 21 2013. Article "Holding none of the cards"

Austin a person with HD was refused a discretionary medical card on appeal in July 2013. Austin and his wife Patricia were featured in the Sunday Business Post July 21 2013. Article "Holding none of the cards" by Susan Mitchell Health Correspondent

Cross Care Video Picture Q3 2013 Newsletter

Crosscare is a social care agency working in the greater Dublin area. Cross Care have developed an online video with carers talking about their caring experience. Bernie a HD carer is featured in the video. The link to this video is <http://www.youtube.com/watch?v=pmTu7VirJi4&feature=youtu.be>

2.3 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 2013.

Information and Services: - Patricia Towey, Director of Information and Services Coordinator provides consultation, information and support to HD patients and their families. Patricia advocates on behalf of people impacted by HD, provides information to people with HD, family carers and health and social care professionals. Other responsibilities include: keeping information updated, producing a quarterly newsletter and annual magazine, applying for relevant funding, acknowledging donations and assisting voluntary fundraisers, raising awareness, complying with reporting requirements of the HSE, statutory agencies and other funders, organising an Annual Members Meeting, respite weekend and AGM, managing the HDAI office, updating HDAI's policies and procedures, supervising volunteers, facilitating board meetings and representing HDAI at relevant umbrella organisation meetings, liaising with health professionals, national and international organisations our accountant and the media to pursue the aims of HDAI.

.../Continued on Page 8

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT**

Continued from Page 7/...

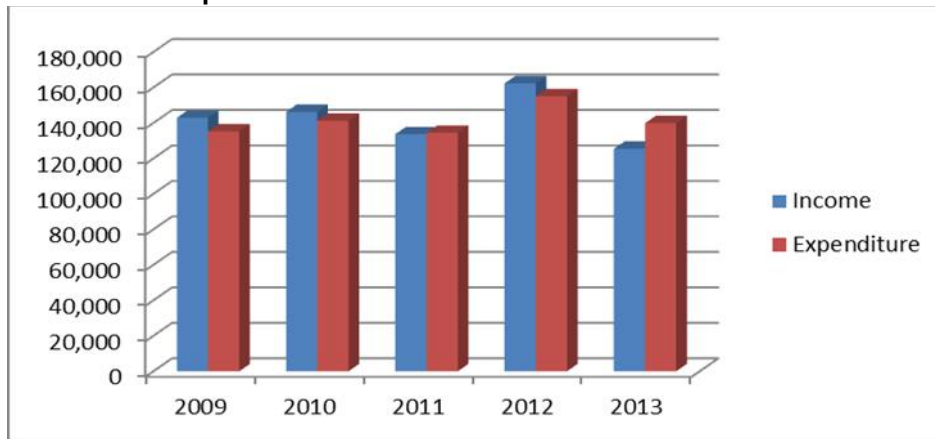
Family Support: - Liz O'Sullivan, Family Support Officer is a qualified counsellor and psychotherapist and meets with families in need of support and information. Liz meets or provides telephone support to those affected by HD on request. Liz works part-time (Monday and Friday) and is available on her mobile in an emergency outside of these times. Liz hosts carers workshops, support meetings and organises young people's support activities. Liz presents information seminars on request to professional carers and other relevant groups.

2.4 Financial Review

The financial results for the year December 2013 as set out on pages 15-21 show a net resources deficit for the year of €14,468. The deficit has been funded from HDAl's reserves. Analysis of the trends in HDAl's income and expenditure since 2009 shows a significant decline in income for 2013 compared with previous years. HSE Grant Aid Agreement funding has fallen from €77,980 in 2009 to €68,890 in 2013 a decline of €9,090 (-13%).

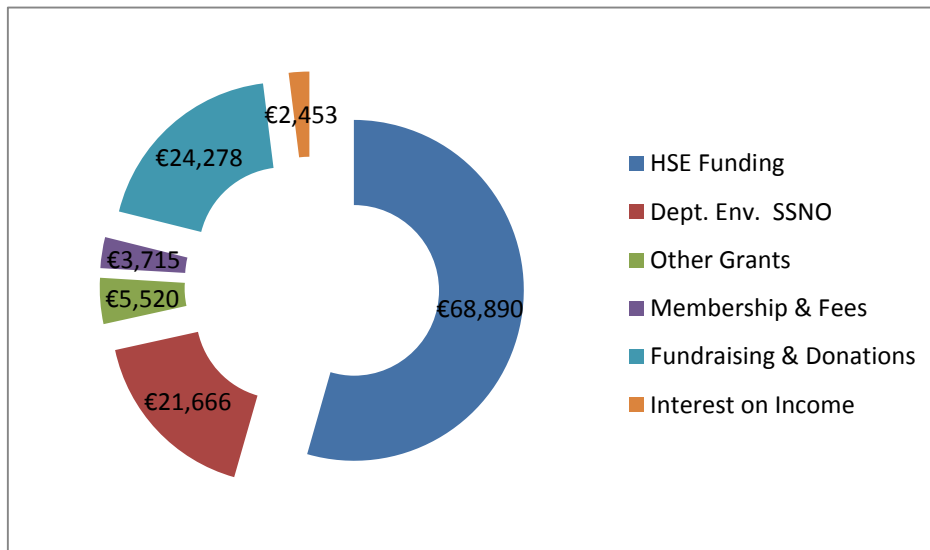
The Board and staff have a duty and a responsibility to provide prudent financial management of HDAl to ensure it remains a sustainable service for those dependent upon it.

HDAl Income and Expenditure 2009 - 2013



Salaries and employer related costs accounted for €74,272 (53%) of HDAl's annual operating costs in 2013 of which around €68,890 (93%) is funded directly by the Health Service Executive. Department of Environment Scheme to Support National Organisation (SSNO) funding is restricted to core costs including rent, governance and publication costs.

2013 Income by Source



.../Continued on Page 9

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT

Continued from Page 8/...

2.5 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 its 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.

2.6 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.

2.7 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. The Board aims to ensure that the company gets the best return on its deposit funds.

2.8 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 the guarantee is limited to €1.27 per member of the company.

The company is constituted under a Memorandum and Articles of Association and is a registered charity number CHY 10130. The company's goals and objectives are guided by its charitable objectives as laid 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 on 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 met eleven times in 2013. HDAl's board are in the process of reviewing the Associations policies and procedures in order to comply with the Governance Code for Voluntary Organisations. As part of this process HDAl reviewed its Memorandum and Articles of Association in 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 AGM.

2.9 Future Developments

HDAl 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.

2.10 Thanks

We are very grateful to all our funders for their continued and new support. The following organisations provided grants that contributed to HDAl's resources in 2013: the Health Service Executive, the Department of the Environment, Community and Local Government, Family Support Agency, Hospital Saturday Fund and Youth in Action.

Many of our voluntary fundraisers and donors have supported our work consistently for many years by hosting events such as Charity Tea Dances, Line Dancing Classes, Craft events and Social nights. Others raise sponsorship through marathons and challenges. Regular donors contribute monthly direct debits or annual donations. HDAl graciously acknowledge the outstanding contribution of our voluntary fundraisers and donors.

.../Continued on Page 10

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
DIRECTORS' REPORT

(3) Financial results for year

A summary of the company's financial results for the year ended 31st December 2013 is entered on the Statement of Financial Activities, included at page 15.

(4) Directors and company secretary

A listing of those persons who were at any time during the year ended 31st December 2013 a director of the company is entered on page 1. Each person continues in accordance with the company's Articles of Association. Angelina O'Shea continues as company secretary.

(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 2013.

(6) Books of account

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies Act, 1990 regarding proper books of account 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 books of account for the company are maintained at HDAl's office at Carmichael Centre, North Brunswick Street, Dublin 7.

(7) Auditors

The auditors, D.F. Byrne & Associates, Chartered Accountants and Registered Auditors, continue in office in accordance with Section 160 (2) of the Companies Act, 1963.

Signed and approved on behalf of the Board on the _____ day of _____ 2014.

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director and Company Secretary

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
STATEMENT OF DIRECTORS' REQUIREMENTS AND RESPONSIBILITIES
WITH REGARD TO THE FINANCIAL STATEMENTS**

The directors (who are also the trustees) 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 Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 Acts, 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware, there is no relevant audit information (information required by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and the directors have taken all the steps they ought to have taken to make themselves aware of any relevant audit information required by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information.

Signed on behalf of the Board on the _____ day of _____ 2014.

Patrick Griffin
Director and Treasurer

Angelina O'Shea
Director

D.F. BYRNE & ASSOCIATES

CHARTERED ACCOUNTANTS

BARCLAY HOUSE, PEMBROKE PLACE, DUBLIN 2
TELEPHONE: (01) 662 4900 FACSIMILE: (01) 676 3952
Email: dfbyrneassoc@eircom.net

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED REPORTS AND FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013 INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Huntington's Disease Association of Ireland Limited for the year ended 31st December 2013 which comprise the Statement of Accounting Policies, the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, together with the related Notes thereto. The financial statements have been prepared under the historical cost convention and the accounting policies set out in the Statement of Accounting Policies.

This report, is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 described in the Statement of Directors' Responsibilities, the company's directors are responsible for preparation of financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

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

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

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

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

...../Continued on Page 13

D.F. BYRNE & ASSOCIATES

CHARTERED ACCOUNTANTS
BARCLAY HOUSE, PEMBROKE PLACE, DUBLIN 2
TELEPHONE: (01) 662 4900 FACSIMILE: (01) 676 3952
Email: dfbyrneassoc@eircom.net

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013 INDEPENDENT AUDITORS' REPORT (CONTINUED)

Continued from Page 12/...

Basis of audit opinion

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

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

We have undertaken our audit in accordance with the requirements of the APB Ethical Standards – Provisions Available to Small Entities – under the circumstances set out in Note 15 to the financial statements.

Opinion

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 31st December 2013 and of the company's net resources deficit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

We have obtained all the information and explanations that 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.

David F. Byrne

Dated: _____

**For and on behalf of:
D.F. Byrne & Associates,
Chartered Accountants,
Barclay House,
Pembroke Place,
Dublin 2.**

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013
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 company's 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 laws and regulations.
- (b) **Basis of Preparation:** The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board. The financial statements have also been prepared in accordance with the Statement of Recommended Practice for financial reporting by charities (SORP) insofar as it complies with the Companies Act 1963 to 2013 as applicable to companies limited by guarantee and not having a share capital.
- (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 recognised in the financial statements, which is 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 other purposes.
- (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 2013
STATEMENT OF FINANCIAL ACTIVITIES

	NOTE	Year ended 31 st Dec. 2013	Year ended 31 st Dec. 2012
INCOMING RESOURCES	1		
Grants Received		96,076	113,015
Fundraising Activities		20,718	38,936
Donations and Legacies		3,560	3,907
Membership Fees		2,430	2,775
HD Booking Fees and Raffle		1,285	1,537
Interest Income		<u>2,453</u>	<u>2,153</u>
TOTAL INCOMING RESOURCES		<u>126,522</u>	<u>162,323</u>
RESOURCES EXPENDED	2		
Direct Costs and Support Services		(109,200)	(122,010)
Governance and Administrative Costs		<u>(31,790)</u>	<u>(33,021)</u>
TOTAL RESOURCES EXPENDED		<u>(140,990)</u>	<u>(155,031)</u>
NET RESOURCES (DEFICIT) FOR YEAR	3	(14,468)	7,292
TOTAL FUNDS BROUGHT FORWARD		<u>74,844</u>	<u>67,552</u>
TOTAL FUNDS CARRIED FORWARD		<u>60,376</u>	<u>74,844</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 _____ day of _____ 2014.

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 2013
BALANCE SHEET**

	NOTE	At 31 st Dec. 2013 €	At 31 st Dec. 2012 €
CURRENT ASSETS			
Debtors	7	396	727
Cash at bank	8	<u>110,110</u>	<u>124,136</u>
		110,506	124,863
CREDITORS			
Amounts falling due within one year	9	<u>(4,560)</u>	<u>(4,449)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>105,946</u>	<u>120,414</u>
RESERVES			
		€	€
Accumulated funds – unrestricted	10	60,376	74,844
Designated contingency fund	11	<u>45,570</u>	<u>45,570</u>
		<u>105,946</u>	<u>120,414</u>

Signed and approved on behalf of the Board on the _____ day of _____ 2014.

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 2013
CASH FLOW STATEMENT

	NOTE	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Reconciliation of operating (deficit) for year with net cash (outflow) on operating activities			
(Deficit) for year on principal activities		(16,921)	5,139
Decrease in debtors		331	6
Increase in creditors		<u>111</u>	<u>(1,374)</u>
Net cash (outflow) for year on operating activities		(16,479)	3,771
Return on investments			
Bank Interest received		<u>2,453</u>	<u>2,153</u>
Net cash (outflow) for year		<u>(14,026)</u>	<u>5,924</u>
Resulting in:			
		€	€
(Decrease) in year end bank balances	12	<u>(14,026)</u>	<u>5,924</u>

Signed and approved on behalf of the Board on the _____ day of _____ 2014.

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 2013
NOTES TO THE FINANCIAL ACCOUNTS

(1) INCOMING RESOURCES

Details of Incoming Resources for year are analysed as to:

	Year ended 31 st December 2013		Year ended 31 st December 2012	
	Restricted Funds €	Unrestricted Funds €	Restricted Funds €	Unrestricted Funds €
Grants Received	96,076	-	113,015	-
Donations and Legacies	-	3,560	300	3,607
Fundraising Activities	-	20,718	-	38,936
HD Booking Fees and Raffle	-	1,285	-	1,537
Membership Fees	-	2,430	-	2,775
Interest Income	-	2,453	-	2,153
	<u>96,076</u>	<u>30,446</u>	<u>113,315</u>	<u>49,008</u>

(2) 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

(3) NET RESOURCES DEFICIT

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
The net resources deficit for the year is stated at after charging:		
Auditors' remuneration	1,500	1,500
Directors' emoluments	<u>-</u>	<u>-</u>

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
NOTES TO THE FINANCIAL ACCOUNTS

(4) EMPLOYEE DETAILS AND COSTS

During the year there were two (2012: two) persons employed by the company; one person on a full-time basis, and one person on a half-time basis:

The aggregate payroll cost for employees includes:

	Year ended 31 st Dec. 2013	Year ended 31 st Dec. 2012
	€	€
Salaries	53,186	54,698
PAYE (incl. USC / Levies)	11,194	10,211
PRSI (including employer's contribution)	<u>9,892</u>	<u>9,363</u>
	<u>74,272</u>	<u>74,272</u>

Payroll costs are apportioned as to:

	€	€
Direct Costs and Support Services	57,661	57,826
Governance and Administration	<u>16,611</u>	<u>16,446</u>
	<u>74,272</u>	<u>74,272</u>

(5) DIRECTORS' EMOLUMENTS

The directors received no remuneration or benefits 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.

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2013
NOTES TO THE FINANCIAL ACCOUNTS

(7) DEBTORS	At 31st Dec. 2013 €	At 31st Dec. 2012 €
Bank Interest Receivable	396	727
	<u> </u>	<u> </u>

(8) CASH AT BANK	At 31st Dec. 2013 €	At 31st Dec. 2012 €
Bank Deposit Accounts	99,949	47,167
Bank Current Accounts	<u>10,161</u>	<u>76,969</u>
	110,110	124,136
	<u> </u>	<u> </u>

(9) CREDITORS – amounts falling due for payment within one year	At 31st Dec. 2013 €	At 31st Dec. 2012 €
Revenue Commissioners (Payroll taxes)	1,798	1,633
Accrued expenses	<u>2,762</u>	<u>2,816</u>
	4,560	4,449
	<u> </u>	<u> </u>

(10) ACCUMULATED FUNDS - UNRESTRICTED	At 31st Dec. 2013 €	At 31st Dec. 2012 €
Brought forward at beginning of year	74,844	67,552
Net (deficit) / surplus for year	<u>(14,468)</u>	<u>7,292</u>
Accumulated surplus carried forward	60,376	74,844
	<u> </u>	<u> </u>

(11) DESIGNATED CONTINGENCY FUND	At 31st Dec. 2013 €	At 31st Dec. 2012 €
Balance forward	45,570	45,570
	<u> </u>	<u> </u>

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 2013
NOTES TO THE FINANCIAL ACCOUNTS

(12) ANALYSIS OF CHANGES IN YEAR END BANK BALANCES

	<u>2013</u>		<u>2012</u>	
	Opening €	Closing €	Opening €	Closing €
Bank Deposit Accounts	47,167	99,949	97,675	47,167
Bank Current Account	<u>76,969</u>	<u>10,161</u>	<u>20,537</u>	<u>76,969</u>
	124,136	110,110	118,212	124,136
	=====	=====	=====	=====
(Decrease) / Increase in year end bank balances		€ (14,026)		€ 5,924
		=====		=====

(13) COMPARATIVE FIGURES

The adoption of the Statement of Recommended Practice for financial reporting by charities (SORP) has necessitated the regrouping of previous year's comparative figures in line with current year grouping or classification.

(14) 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.

(15) APB ETHICAL STANDARDS – PROVISIONS AVAILABE 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.

(16) APPROVAL OF FINANCIAL STATEMENTS

The company's financial statements covering the year ended 31st December 2013, were considered, approved and authorised for issue by Patrick Griffin and Angelina O'Shea on behalf of the Board on the _____ day of _____ 2014.

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013**

**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 2013**

APPENDIX 1: ANALYSIS OF GRANT INCOME RECEIVED

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Core Funding		
Health Service Executive	68,890	69,815
Dept. of Environment, Community and Local Government	21,666	23,000
National Lottery	<u>-</u>	<u>10,000</u>
	<u>90,556</u>	<u>102,815</u>
Other Grants	€	€
EHDN Conference	-	800
Family Support Agency	3,200	3,600
Hospital Saturday Fund	1,200	2,000
HSE South (Aids and Appliances)	-	1,576
Youth in Action	<u>1,120</u>	<u>2,224</u>
	<u>5,520</u>	<u>10,200</u>
TOTAL GRANT INCOME RECEIVED	€ 96,076	€ 113,015

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013

APPENDIX 2: ANALYSIS OF OTHER INCOME RECEIVED

	Year ended 31 st Dec. 2013	Year ended 31 st Dec. 2012
	€	€
Bank Interest Received	2,453	2,153
Donations and Legacies	3,560	3,907
Fundraising Activities	20,718	38,936
HD Booking Fees and Raffle	1,285	1,537
Members' Affiliation Fees	<u>2,430</u>	<u>2,775</u>
	<u>30,446</u>	<u>49,308</u>

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013**

APPENDIX 3: LISTING OF DIRECT COSTS AND SUPPORT SERVICES

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Advertising and Awareness	359	-
Aids and Appliances	428	7,912
Conferences and Information Seminars	3,875	3,469
Counselling and Therapy	7,930	8,540
Cuisle Respite and Information Meeting	9,542	11,235
Fundraising Expenses	2,544	2,632
HDAI Information Newsletter and Annual	8,156	7,989
HD Information Booklets	-	3,342
HD Information Link	500	1,000
Members' Support Meetings	1,973	3,295
Postage	2,110	2,085
Respite Care and Support	5,776	4,180
Staff Salaries	57,661	57,826
Subscription Fees	565	793
Support Officer's Expenses	1,888	1,320
Telephone, Fax and Internet	2,617	3,467
Training	-	260
Young Peoples Support	<u>3,276</u>	<u>2,665</u>
	<u>109,200</u>	<u>122,010</u>

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013

APPENDIX 4: LISTING OF GOVERNANCE AND ADMINISTRATION EXPENSES

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Bank Charges	267	331
Board Meetings and Expenses	1,822	2,251
Computer Costs	519	1,458
Insurance	760	419
Postage, Stationery and Office	1,225	2,794
Professional Fees	3,846	2,749
Rent of Premises	6,409	6,409
Staff Salaries	16,611	16,446
Sundries	<u>331</u>	<u>164</u>
	<u>31,790</u>	<u>33,021</u>

HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013

APPENDIX 5: LISTING OF FUNDRAISING ACTIVITIES

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Aine Ni Donnacha	300	575
All Saints Sunday Club	-	1,820
Awareness Wristbands	790	-
Cake Sale	655	-
Christmas Cards	1,585	2,757
Ciara O'Reilly	-	9,409
Cork City Marathon	501	-
Craft Fair	610	-
Dublin City Marathon	1,480	1,342
Elphin Bar Fundraiser	100	2,610
Fibbers (Sarah Maher)	750	-
Four Friends Charity Dance	-	770
Friends Will Be Friends	500	-
Gaelscoil Colmcille	-	275
Galway Loser	650	-
'Hell and Back' Charity Run	3,483	984
Jordan's American Bar (Waterford)	250	-
Liffey Descent	-	600
Line Dancing	1,135	1,640
Mamturk Challenge	667	-
Mini Marathon	2,251	3,060
Mobile Phone Recycling	352	1,130
NUI Galway	-	415
O'Sheas Kilmallock	1,691	-
Pearse College	583	-
Postal Celtic Monday Club	100	650
Sandycove Vintage and Classic Charity Shop	430	-
Sundry Events	-	300
Tuam Charity Dance	1,815	6,706
UCD College of Medicine	-	1,311
Vicar Street Collection	-	1,344
Yoga Classes	40	1,238
	20,718	38,936

**HUNTINGTON'S DISEASE ASSOCIATION OF IRELAND LIMITED
FINANCIAL ACCOUNTS YEAR ENDED 31ST DECEMBER 2013**

APPENDIX 6: LISTING OF DONATIONS AND LEGACIES

	Year ended 31 st Dec. 2013 €	Year ended 31 st Dec. 2012 €
Bequeaths / In Memory of	-	58
Bol – PB Property Syndicate	500	644
Direct Debit (F.Beirne 240; M.O'Reilly 600)	840	820
Leisure Days	-	300
Marin Aer Limited	500	-
Sisters of Mercy	-	1,000
Other (including anonymous donations)	<u>1,720</u>	<u>1,085</u>
	<u>3,560</u>	<u>3,907</u>