



**Support at every stage**

**Trustees' Annual Report and Members' Accounts  
Year Ended 31st December 2016**

## Table of Contents

	<b>Page</b>
Trustees' Report	2
Trustees' Responsibilities Statement	7
Independent Auditor's Report	8
Statement of Accounting Policies	10
Statement of Financial Activities	14
Income and Expenditure Account	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18
Supplementary Schedule	25

## Trustees' Report

The trustees present their annual trustees' report and audited financial statements for the year ended 31st December 2016 which are prepared in accordance with the Companies Act 2014, the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)).

### **Objectives and activities**

#### **Objectives**

The charity's objectives are:

- to promote the welfare of all people with spinal cord injuries in every possible way.
- the relief, rehabilitation and employment of persons who have suffered spinal injury.
- the relief of the families and carers of persons who have suffered spinal injury
- the encouragement and support of every discipline within the medical profession in their research, study and development of rehabilitation medicine.

#### **Vision**

By 2018, all people with a Spinal Cord Injury (SCI) in Ireland will have access to the necessary supports and services to live a fulfilled life and an equal opportunity to participate in the social, economic and cultural life of the community.

#### **Mission**

SII's mission is to engage with people with a SCI and their family members, to address the barriers that prevent full participation in society and to empower members to work towards achieving personal, social and vocational goals.

#### **Goals**

- A person centred lifetime pathway from onset of injury to life in the community
- Comprehensive support for families
- Strategic alliances with key stakeholders
- Educate the public, schools & healthcare professionals about spinal cord injury and the impact on individuals, families and society
- Enhanced profile and message of Spinal Injuries Ireland
- Stable sustainable financial future for Spinal Injuries Ireland

#### **Measures for assessing success in the reporting period**

The charity's trustees use key performance indicators to assess the level of success in achieving the charity's objectives. The CEO provides regular updates and an annual review to the board of trustees on these indicators. Assessments of the success of activities is generally measured by the level of positive outcomes for members and their families.

#### **Significant activities undertaken**

To meet its objectives the charity provides the following services:

- Drop-in resource centre in the grounds of the NRH Campus including information services, grants, advocacy and legal advice. Phone-in service nationally.
- 'Someone like Me' peer support service.
- A national community team who work on a one to one basis with individuals in their own homes to assist them in participating fully in society.
- Active Me', a programme of social outings for inpatients at the NRH

#### **Voluntary help**

The trustees are very grateful to the many volunteers throughout Ireland who helped the charity in many ways during the year, including peer support, administration, assisting with activities and carrying out various fundraising initiatives. Measurement issues prevent the charity from putting an economic value to such voluntary help.

## Trustees' Report

### ***Achievements and performance***

The trustees are satisfied with the performance of the charity during the year as set out in the Statement of Financial Activities and with its year end financial position as set out in the Balance Sheet. Further details on the charity's achievements throughout the year can be found in the Annual Report.

### ***Financial review***

The charity relies on ongoing funding from the Health Service Executive and other government bodies to provide its support services to members. This funding, while critical to the provision of services, does not meet the full costs of the services being provided. While some costs have been reduced in the last couple of years the charity is still reliant on the goodwill of benefactors and its ability to raise funds through events to continue to fund the balance of costs.

The last few years have proven difficult in this regard. The trustees have taken the view that maintenance of services for members should take priority over the long term strategy of providing transitional accommodation for members. They have therefore reallocated some of the funds designated for the transitional accommodation towards the charity's core support services.

The trustees have allocated resources towards fundraising and continually review the performance of fundraising against key performance indicators.

### **Reserve funds and reserve funds policy**

The charity needs reserve funds to:

- Ensure that it can continue to provide a stable and quality service to those that need it.
- Meet contractual obligations should it have to close.
- Meet unexpected costs.
- Provide working capital during times of reduced funding.
- Set aside funds for significant capital projects.
- Be adequate to cover between three and six months' of current expenditure.

The charity endeavours to keep at least the value of designated and restricted funds in bank deposits. The nature and usage of funds held by the charity are described in more detail in the Statement of Accounting Policies.

The value of funds held in reserves at the end of the financial year are as stated in the balance sheet and also in more detail in note 16.

At the financial year end the charity's assets amounted to €1,344,164 (2015 - €1,534,417) and its liabilities amounted to €33,257 (2015 - €31,933).

### ***Plans for future periods***

As stated in "strategies for achieving objectives" above the charity continually reviews and revises its strategic plan to allow it to continue and enhance the provision of its services. The actual delivery of services is subject to satisfactory funding arrangements.

## Trustees' Report

### *Structure, governance and management*

#### **Governing document**

Spinal Injuries Ireland is governed by its Memorandum and Articles of Association dated 3rd November 2010. It is a company limited by guarantee.

#### **Trustees**

The names of the persons who served on the board of trustees during the financial year under review are as follows:

- Diane Davison
- Mark Governey (resigned 24th February 2016)
- Felix Jones
- Keith Mangan
- James McCarthy
- Aileen McCarthy
- John Francis Murphy (resigned 6th April 2016)
- Donal O'Flynn (appointed 19th October 2016)
- Eimear Smith
- John Twomey (appointed 19th October 2016)
- Herman Wilmink

Unless indicated, they served for the full year. Under the charity's Articles of Association trustees serve for a period of up to three years after which they must be re-elected at the next Annual General Meeting. At all Annual General Meetings of the charity one-third of the trustees automatically retire by rotation and shall be eligible for re-election.

#### **Company Secretary**

The charity's company secretary is Louise Moore who served in this position for the entire financial year.

#### **Recruitment and appointment of trustees**

The charity seeks to reflect the needs of members by ensuring that a minimum of three trustees must have a spinal injury. Additional board members are selected to ensure that the board as a whole contains a wide variety of competencies and skills to enable the charity's objectives to be promoted successfully.

The trustees are committed to maintaining the highest standard of corporate governance and they believe that this is a key element in ensuring the proper operation of the charity's activities. As part of this commitment the trustees, with assistance from external experts, continually undertake reviews of the charity's policies and procedures and adopt a strategic action plan to focus the charity's activities and fundraising over the coming years.

#### **Induction and training of trustees**

Most trustees are already familiar with the practical work of the charity having been involved for a number of years. New trustees receive briefing sessions and documents designed to familiarise them with the charity's operations, management and governance structures. In 2015 all trustees received board training.

## Trustees' Report

### **Organisational structure**

The board of trustees are responsible for the strategic direction and policy of the charity. At present the board comprises members from a wide variety of backgrounds relevant to the work of the charity.

A scheme of delegation is in place with day-to-day responsibility for the provision of the charity's services resting with the Chief Executive Officer. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The responsibility of setting the remuneration levels of the charity's key management personnel is delegated by the board of trustees to its finance committee. Members of the finance committee are suitably skilled in assessing the skill levels of the management personnel and their performance and seek external comparisons from similar organisations and within the public sector to provide appropriate benchmarks.

### ***Reference and administrative details***

Spinal Injuries Ireland is a company limited by guarantee, incorporated in Ireland on 24th November 1994 under number 225205 in accordance with the Companies Act 2014. The charity does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding €1.27 .

It is registered as a charity under the Taxes Consolidation Act, 1997, under reference CHY 11535. The charity is registered with the Charities Regulator under reference number 20031855.

The registered office and principal place of business are NRH Campus, Rochestown Avenue, Dun Laoghaire, Co Dublin.

The charity's Chief Executive Officer is Fiona Bolger.

Other relevant organisations or persons providing banking services or professional advice to the charity and the board of trustees are as follows:

#### **Auditors:**

Connelly Auditing Services Limited  
Chartered Certified Accountants  
& Statutory Auditors  
Greenville  
School Road  
Rathcoffey  
Co Kildare

#### **Solicitors:**

McMahon Goldrick  
Solicitors  
45 Dawson Street  
Dublin 2

#### **Bankers:**

Bank Of Ireland plc  
Phibsborough  
Dublin 7

KBC Bank Ireland plc  
Sandwith Street  
Dublin 2

## Trustees' Report

### *Accounting records*

The trustees acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the charity. They discharge this responsibility by ensuring that adequate resources are allocated to the task. The books of account are kept at the registered office.

### *Auditors*

In accordance with section 383 (2) of the Companies Act 2014, the auditors, Connelly Auditing Services Limited, Chartered Certified Accountants & Statutory Auditors, will continue in office.

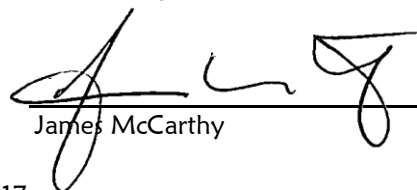
### *Statement on relevant audit information*

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a trustee at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow trustees and the charity's auditor, each trustee has taken all the steps he/she is obliged to take as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

### *On behalf of the trustees:*



Keith Mangan



James McCarthy

Dated this 7th day of June 2017.

## Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees to prepare financial statements for each financial year. Under the law, the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014, the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)), giving a true and fair view of the state of affairs of the charity and the surplus or deficit of the charity for each financial year. Under company law, the trustees 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 charity as at the financial year end date and of the surplus or deficit of the charity for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the trustees 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 charity will continue in business.

The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets liabilities, financial position and surplus or deficit of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and trustees' 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



## Independent Auditors' Report to the Members of Spinal Injuries Ireland

We have audited the financial statements of Spinal Injuries Ireland for the year ended 31st December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland) including the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)).

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 we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### ***Respective responsibilities of directors and auditors***

As explained more fully in the Directors' Responsibilities Statement 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 Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 2 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 Annual 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.

### ***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 2016 and of its deficit 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 financial records.
- In our opinion the information given in the trustees' report is consistent with the statutory financial statements.

**Independent Auditors' Report to the Members of  
Spinal Injuries Ireland**

***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 trustees' remuneration and transactions specified by law of the Act are not made.

Connelly Auditing Services Limited  
Chartered Certified Accountants & Statutory Auditors  
Greenville  
School Road  
Rathcoffey  
Co Kildare



---

Stephen Connelly FCCA  
For and on behalf of  
Connelly Auditing Services Limited

Dated this 7th day of June 2017.

## Statement of Accounting Policies Year Ended 31st December 2016

Spinal Injuries Ireland is a public benefit entity. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements:

### Basis of accounting

The financial statements are prepared in accordance with:

- Companies Act 2014
- Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102)
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102))

The preparation of financial statements in compliance with FRS102 and Charities SORP (FRS102) requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

### Going concern

The financial statements are prepared on a going concern basis. The trustees believe that this is appropriate as they have assessed the charity's financial position for at least one year from the date of signing these accounts and are confident that the charity will continue to be able to provide services and meet obligations as they fall due.

### Presentation currency

The financial statements are prepared and presented in Euro (€).

### Income and endowments

All income and endowments are included in the Statement of Financial Activities when the charity is entitled to the income, when it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity and when the amount and any associated costs can be measured reliably. The following specific policies are applied to particular categories of income:

- **Income from donations and legacies** represents income received by way of unconditional grants, donations, sponsorship, gifts and legacies. It is recognised as income as follows:
  - Income which is subject to terms or conditions (other than terms or conditions that restrict the use of the income) is not recognised until those terms or conditions are met and the charity becomes unconditionally entitled to the income.
  - Donated facilities and services are included on receipt of the facilities or services at their value to the charity. That value is no more than the amount that the charity would pay on the open market for an alternative item that would provide a benefit equivalent to the donated item.
  - The charity relies significantly on the contribution of unpaid volunteers for both fundraising and its activities. It would be impractical for their contribution to be measured reliably for accounting purposes and therefore the contribution of general volunteers has not been included as income in these accounts.
  - All other income from donations and legacies is recognised when received into the charity's premises or lodged into one of its bank accounts.
- **Income from charitable activities** represents income earned for the performance of activities which are undertaken for the charitable purposes of the charity under contractual terms or grant conditions. It includes grants receivable from government or public authorities which are specifically granted to fund the provision of services to members. It is recognised as follows:
  - Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
  - All other income from charitable activities is recognised on receipt.

## Statement of Accounting Policies Year Ended 31st December 2016

### Income and endowments (continued)

- **Income from other trading activities** includes both trading activities to raise funds (such as magazine advertising) and income from fundraising events held by the charity or by volunteers and is recognised as follows:
  - Income received in advance of providing goods or services is deferred until the goods or services have been provided.
  - Income earned in providing goods or services on credit is recognised when the goods or services have been provided, subject to any appropriate provision for doubtful debts.
  - All other income from other trading activities is recognised when received into the charity's premises or lodged into one of its bank accounts.
- **Investment income** represents interest income earned on cash placed on deposit with financial institutions. Such income is recognised when its receipt is probable and the amount receivable can be measured reliably.

### Expenditure

Liabilities arise from legal or constructive obligations that commit the charity to expenditure. A liability and related expenditure are recognised when all of the following criteria are met:

- **Obligation:** a present legal or constructive obligation exists at the reporting date as a result of a past event.
- **Probable:** it is more likely than not that a transfer of economic benefits, often cash, will be required in settlement.
- **Measurement:** the amount of the obligation can be measured or estimated reliably.

**Expenditure on raising donations and legacies** comprises the costs associated with income from donations and legacies.

Expenditure on charitable activities comprises those costs incurred in the delivery of activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Expenditure on other trading activities** comprises the costs associated with income from other trading activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

### Funds accounting

Funds held by the charity are:

#### Unrestricted General Funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes. Unrestricted funds can be used to supplement expenditure made from restricted funds. For example, a restricted grant may have provided part of the funding needed for a specific project. In this case unrestricted funds may be used to meet any funding shortfall for that project.

#### Designated Funds

Trustees may choose during the reporting period to set aside a part of the unrestricted funds to be used for a particular future project or commitment. By earmarking funds in this way, the trustees set up a designated fund that remains part of the unrestricted funds of the charity. This is because the designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have earmarked.

## Statement of Accounting Policies Year Ended 31st December 2016

### Funds accounting (continued)

#### Restricted Funds

Funds held on specific trusts under charity law are classed as restricted funds. The specific trusts may be declared by the donor when making the gift or may result from the terms of an appeal for funds. The specific trusts establish the purpose for which a charity can lawfully use the restricted funds. It is possible that a charity may have several individual restricted funds, each for a particular purpose of the charity.

In certain circumstances the donor may express a form of non-binding preference as to the use of the funds, which falls short of imposing a restriction in trust law in which case the charity will include the funds as part of its unrestricted funds. To respect these non-binding donor wishes, trustees may decide to designate those funds to reflect the purposes which the donor had in mind.

Trustees have the power to declare special trusts over unrestricted funds. Where such a power is available to the trustees and they use it, the assets affected will form part of the restricted funds as a special trust. The trustees' discretion to apply that fund will then be legally restricted.

Restricted funds fall into one of two sub-classes: restricted income funds or endowment funds. Restricted income funds are to be spent or applied within a reasonable period from their receipt to further a specific purpose of the charity, which is to further one or more but not all of the charity's charitable purposes. Alternatively the restricted fund may be an endowment. Trust law requires a charity to invest the assets of an endowment, or retain them for the charity's use in furtherance of its charitable purposes, rather than apply or spend them as income.

Further explanation of the nature and purpose of each fund is included in note 16 of the financial statements.

### Tangible fixed assets

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. Depreciation is calculated with reference to cost or valuation to write off the assets by equal instalments over their estimated useful lives as follows:

Pre-Fab Building	10 Years
Computer Equipment	2 to 4 Years
Office Fixtures & Fittings	8 Years
Pre-Discharge Equipment	8 Years
Venture Equipment	5 Years
Transportation	5 Years

### Debtors and prepayments

Debtors include amounts owed to the charity for the provision of goods and services or amounts the charity has paid in advance for the goods and services it will receive. Debtors also include amounts receivable on grant funding to which the charity is entitled. Debtors are measured at their recoverable amounts i.e. the amount the charity anticipates it will receive from a debt or the amount paid in advance for goods or services.

### Current asset investments

Current asset investments are cash equivalents with a maturity date of less than one year. It includes cash and cash equivalents on deposit in an account with a maturity of more than three months but less than one year from the date of acquisition, held for investment purposes rather than to meet short-term cash commitments as they fall due. They are recognised based on the value of funds held in the account.

### Cash at bank and in hand

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes. It includes all cash equivalents held in the form of short-term highly liquid investments that are readily convertible into cash and are subject to insignificant risk of changes in value i.e. deposits with a maturity of three months or less from the date of acquisition.

## Statement of Accounting Policies Year Ended 31st December 2016

### Creditors and liabilities

Liabilities are amounts due to creditors and any provision made as a result of an obligation to transfer economic benefits, usually in the form of a cash payment, to a third party. Liabilities are measured at their settlement amount except for certain types of financial liabilities. A liability is recognised for the amount that the charity anticipates it will pay to settle the debt or the amount it has received as an advance payment for goods or services it must provide.

A provision is a liability where the amount and/or timing of its settlement is uncertain. A provision is only recognised when:

- there is a present obligation at the reporting date as a result of a past event;
- it is probable that a transfer of economic benefit, usually in the form of cash, will be required in settlement; and
- the amount of the settlement can be estimated reliably.

### Employee pension plans

The charity has made access to a Personal Retirement Savings Account pension scheme available to all its employees. Funds in this scheme are held and managed independently from the charity. Contributions are made to the scheme by both the employee and the charity on a defined contribution basis. Contributions made by the charity are charged to the Statement of Financial Activities in the year in which they become payable. Employer costs are allocated between restricted and unrestricted funds on the same basis as the employees' salaries, unless the terms of a restricted fund dictate otherwise.

### Taxation

No charge to taxation arises on the organisation's net surplus as Charitable Exemption has been granted by the Revenue Commissioners.

### Significant accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

#### ***Establishing useful economic lives for depreciation purposes of property, plant and equipment***

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**Statement of Financial Activities  
Year Ended 31st December 2016**

	<i>Notes</i>	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
<b>Income and endowments from:</b>	<b>2</b>				
Donations and legacies		136,973	-	136,973	66,743
Charitable activities		3,500	440,667	444,167	421,925
Other trading activities		172,023	-	172,023	116,699
Investments		4,317	-	4,317	18,664
Other		1,000	-	1,000	-
<b>Total</b>		<b>317,813</b>	<b>440,667</b>	<b>758,480</b>	<b>624,031</b>
<b>Expenditure on:</b>	<b>3</b>				
Raising donations and legacies		16,450	1,270	17,720	18,508
Charitable activities	<b>4</b>	32,565	740,644	773,209	650,749
Other trading activities		159,384	(256)	159,128	177,786
<b>Total</b>		<b>208,399</b>	<b>741,658</b>	<b>950,057</b>	<b>847,043</b>
<b>Net income/(expenditure)</b>		<b>109,414</b>	<b>(300,991)</b>	<b>(191,577)</b>	<b>(223,012)</b>
Transfers between funds		(273,980)	273,980	-	-
<b>Net movement in funds</b>		<b>(164,566)</b>	<b>(27,011)</b>	<b>(191,577)</b>	<b>(223,012)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,462,346	40,138	1,502,484	1,725,496
<b>Total funds carried forward</b>		<b>1,297,780</b>	<b>13,127</b>	<b>1,310,907</b>	<b>1,502,484</b>

**Income and Expenditure Account  
Year Ended 31st December 2016**

	<i>Notes</i>	2016 €	2015 €
Income	<b>2</b>	753,163	605,367
Interest receivable and similar income	<b>2</b>	4,317	18,664
Other income	<b>2</b>	1,000	-
<b>Gross income for the reporting period</b>		<b><u>758,480</u></b>	<b><u>624,031</u></b>
Expenditure		919,008	807,637
Depreciation and charges for impairment of fixed assets		31,049	39,406
<b>Total expenditure in the reporting period</b>		<b><u>950,057</u></b>	<b><u>847,043</u></b>
<b>Net income/(expenditure) before tax for the reporting period</b>		<b>(191,577)</b>	<b>(223,012)</b>
Tax payable		-	-
<b>Net income/(expenditure) for the reporting period</b>		<b><u>(191,577)</u></b>	<b><u>(223,012)</u></b>

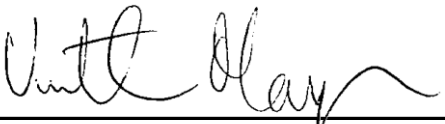
All income and expenditure arise from continuing operations. There were no other recognised gains or losses during the period under review.

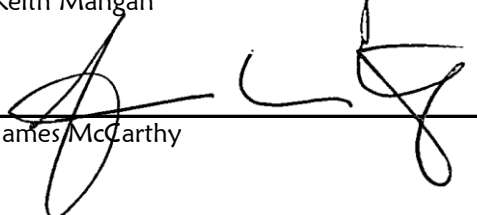


**Balance Sheet as at 31st December 2016**

	<i>Notes</i>	<b>2016 €</b>	<b>2015 €</b>
<b>Fixed assets:</b>			
Tangible Assets	<i>10</i>	<u>57,850</u>	<u>84,071</u>
<b>Current assets:</b>			
Debtors and prepayments	<i>11</i>	17,624	11,074
Cash at bank and in hand		<u>1,268,690</u>	<u>1,439,272</u>
		<u>1,286,314</u>	<u>1,450,346</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	<i>12</i>	<u>(33,257)</u>	<u>(31,933)</u>
<b>Net current assets</b>		<u>1,253,057</u>	<u>1,418,413</u>
<b>Total net assets</b>		<u>1,310,907</u>	<u>1,502,484</u>
<b>The funds of the charity:</b>			
Restricted income funds	<i>16</i>	13,127	40,138
Unrestricted funds	<i>16</i>	<u>1,297,780</u>	<u>1,462,346</u>
<b>Total charity funds</b>		<u>1,310,907</u>	<u>1,502,484</u>

The financial statements were approved by the Board of Trustees on 7th June 2017 and authorised for issue on that date. They were signed on its behalf by:

  
 \_\_\_\_\_  
 Keith Mangan

  
 \_\_\_\_\_  
 James McCarthy

Dated this 7th day of June 2017.

**Statement of Cash Flows**  
**Year Ended 31st December 2016**

	<i>Notes</i>	2016 €	2015 €
<b>Operating activities</b>			
Net cash (used in) operating activities	<i>17</i>	<u>(165,754)</u>	<u>(164,943)</u>
<b>Investing activities</b>			
Purchase of property, plant and equipment		<u>(4,828)</u>	<u>(3,178)</u>
<b>Net cash (used in) investing activities</b>		<u>(4,828)</u>	<u>(3,178)</u>
<b>Financing activities</b>			
Maturity of fixed term deposits of greater than three months fixed term		<u>-</u>	<u>1,153,744</u>
<b>Net cash (used in)/provided by financing activities</b>		<u>-</u>	<u>1,153,744</u>
<b><i>Change in cash and cash equivalents in the reporting period</i></b>		<b>(170,582)</b>	<b>985,623</b>
Cash and cash equivalents at the beginning of the reporting period	<i>18</i>	<u>1,439,272</u>	<u>453,649</u>
<b><i>Cash and cash equivalents at the end of the reporting period</i></b>		<b><u>1,268,690</u></b>	<b><u>1,439,272</u></b>

**Notes To The Financial Statements  
Year Ended 31st December 2016**

**1 APB Ethical Standards - Provisions Available For Small Entities (Revised)**

In common with many other organisations of its size and nature the company uses its auditors to assist with the preparation of the financial statements and to assist the company secretary with documentation required by the Companies Registration Office.

<b>2 Income and endowments</b>	<b>Unrestricted Funds 2016 €</b>	<b>Restricted Funds 2016 €</b>	<b>Total 2016 €</b>	<b>Unrestricted Funds 2015 €</b>	<b>Restricted Funds 2015 €</b>	<b>Total 2015 €</b>
<b>Donations and legacies:</b>						
General donations	136,973	-	136,973	56,493	10,250	66,743
	<u>136,973</u>	<u>-</u>	<u>136,973</u>	<u>56,493</u>	<u>10,250</u>	<u>66,743</u>
<b>Charitable activities:</b>						
Grants from Exchequer funds	-	412,777	412,777	-	421,925	421,925
Other	3,500	27,890	31,390	-	-	-
	<u>3,500</u>	<u>440,667</u>	<u>444,167</u>	<u>-</u>	<u>421,925</u>	<u>421,925</u>
<b>Other trading activities:</b>						
Fundraising events	170,985	-	170,985	112,287	-	112,287
Magazine	1,038	-	1,038	2,638	-	2,638
General sales	-	-	-	1,774	-	1,774
	<u>172,023</u>	<u>-</u>	<u>172,023</u>	<u>116,699</u>	<u>-</u>	<u>116,699</u>
<b>Investments:</b>						
Deposit Interest	4,317	-	4,317	18,664	-	18,664
	<u>4,317</u>	<u>-</u>	<u>4,317</u>	<u>18,664</u>	<u>-</u>	<u>18,664</u>
<b>Other Incoming Resources:</b>						
Profit on tangible fixed asset sale	1,000	-	1,000	-	-	-
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>3 Expenditure</b>	<b>Unrestricted Funds 2016 €</b>	<b>Restricted Funds 2016 €</b>	<b>Total 2016 €</b>	<b>Unrestricted Funds 2015 €</b>	<b>Restricted Funds 2015 €</b>	<b>Total 2015 €</b>
Raising donations and legacies	16,450	1,270	17,720	10,205	8,303	18,508
Charitable activities	32,565	740,644	773,209	45,298	605,451	650,749
Other trading activities	159,384	(256)	159,128	175,778	2,008	177,786
	<u>208,399</u>	<u>741,658</u>	<u>950,057</u>	<u>231,281</u>	<u>615,762</u>	<u>847,043</u>

**Notes To The Financial Statements  
Year Ended 31st December 2016**

4 Expenditure on charitable activities	Activities undertaken directly	Support costs	Total	Activities undertaken directly	Support costs	Total
	2016	2016	2016	2015	2015	2015
	€	€	€	€	€	€
Support services	685,988	73,548	759,536	572,374	68,945	641,319
Grant funding	4,717	-	4,717	-	-	-
Information and educational services	8,956	-	8,956	9,430	-	9,430
	<u>699,661</u>	<u>73,548</u>	<u>773,209</u>	<u>581,804</u>	<u>68,945</u>	<u>650,749</u>

Grant funding is made entirely to individuals to help them pay costs that will improve their quality of life. All funding for the grants is provided by a donor. The charity supports individuals in making an application to a donor for funding.

Grants paid directly by the donor to the charity either for onward disbursement to the individual or to cover costs incurred or to be incurred by the charity on behalf of the individual are included in the charity's accounts. Grants paid directly to the individual by the donor are not included in the charity's accounts.

The charity has not made any grants to institutions.

**5 Support costs**

The charity operates a single, central services function to support the delivery of all services and activities across the country. This central services function provides finance, human resources, ICT, procurement, administration, training, health and safety and quality assurance. Support costs also include governance costs. Directly-attributable support costs are charged to each activity as incurred. General support costs are allocated in proportion to expenditure to reflect the estimated benefits received.

	Direct expenditure	Allocation of support costs	Total	Direct expenditure	Allocation of support costs	Total
	2016	2016	2016	2015	2015	2015
	€	€	€	€	€	€
Raising donations and legacies	17,720	-	17,720	18,508	-	18,508
Charitable activities	690,705	82,504	773,209	572,374	78,375	650,749
Other trading activities	159,128	-	159,128	177,786	-	177,786
	<u>867,553</u>	<u>82,504</u>	<u>950,057</u>	<u>768,668</u>	<u>78,375</u>	<u>847,043</u>

Support costs also include the following governance costs:

External audit

	2016	2015
	€	€
External audit	5,555	5,555
	<u>5,555</u>	<u>5,555</u>

**Notes To The Financial Statements  
Year Ended 31st December 2016**

**6 Grants from Exchequer funds**

To enable it to carry out its charitable activities the charity wishes to acknowledge the receipt of Exchequer funds through the following sources:

Name of grantor: *HSE East Coast Area*  
 Name of grant: *Section 39 Services*  
 Purpose of grant: *Section 39 Services*  
 Amount and term of total grant awarded: *€265,404 for the calendar year 2016*  
 Amount taken into income during the year: *€265,404 (2015: €265,404)*

Name of grantor: *HSE Dublin North East*  
 Name of grant: *Section 39 Services*  
 Purpose of grant: *Section 39 Services*  
 Amount and term of total grant awarded: *€35,066 for the calendar year 2016*  
 Amount taken into income during the year: *€35,066 (2015: €35,066)*

Name of grantor: *Pobal and the Department of Environment, Community and Local Government*  
 Name of grant: *Scheme to Support National Organisations in the Community and Voluntary Sector 2016-2019*  
 Purpose of grant: *To fund the cost of staff engaged in charitable activities*  
 Amount and term of total grant awarded: *€265,800 over three years to 30th June 2019*  
 Amount taken into income during the year: *€44,300 (2015: €0)*

Name of grantor: *Pobal and the Department of Health*  
 Name of grant: *Dormant Accounts Fund*  
 Purpose of grant: *To train staff to deliver the Pacific Institute's "Discovering the Power in Me" programme.*  
 Amount and term of total grant awarded: *€45,503 over the period from 18th Nov 2015 to 30th Jun 2017*  
 Amount taken into income during the year: *€13,651 (2015: €27,302)*  
 Cash received during the year: *€13,651 (2015: €27,302)*  
 Grants deferred at end of year: *€11,649 (2015: €27,302)*

Name of grantor: *The Department of Social Protection*  
 Name of grant: *Employment Support Scheme*  
 Purpose of grant: *To part-fund the cost of staff engaged in charitable activities*  
 Amount and term of total grant awarded: *€13,315 for the calendar year 2016*  
 Amount taken into income during the year: *€13,315 (2015: €16,670)*  
 Cash received during the year: *€13,315*  
 Grants deferred or due at end of year: *€0*

Name of grantor: *The Department of Social Protection*  
 Name of grant: *Community Employment Scheme*  
 Purpose of grant: *To fund the cost of staff engaged in charitable activities*  
 Amount and term of total grant awarded: *€41,041 for the calendar year 2016*  
 Amount taken into income during the year: *€41,041 (2015: €68,983)*  
 Cash received during the year: *€0*

The Community Employment Scheme is not run, administered or sponsored directly by the charity but it receives the benefit of having staff allocated to it from another scheme. The costs and related grants are recognised in the accounts of the charity in the year in which they fall due.

**Notes To The Financial Statements  
Year Ended 31st December 2016**

**6 Grants from Exchequer funds (continued)**

**Analysis of Grants from Exchequer Funds**

	HSE ECA S39	HSE DNE S39	Pobal SSNO	Pobal DAF	DSP ESS	DSP CES
<i>Restricted Funds:</i>						
Grants brought forward	-	-	-	27,302	-	-
Grants received	265,404	35,066	44,300	13,651	13,315	-
Grants received-in-kind	-	-	-	-	-	41,041
Grants deferred	-	-	-	(11,649)	-	-
Income: charitable activities	<u>265,404</u>	<u>35,066</u>	<u>44,300</u>	<u>29,304</u>	<u>13,315</u>	<u>41,041</u>
<i>Expenditure: Charitable Activities</i>						
Direct expenditure	<u>265,404</u>	<u>35,066</u>	<u>44,300</u>	<u>29,304</u>	<u>13,315</u>	<u>41,041</u>
	<u>265,404</u>	<u>35,066</u>	<u>44,300</u>	<u>29,304</u>	<u>13,315</u>	<u>41,041</u>

**7 Employee information**

**Staff costs**

	2016 €	2015 €
Wages and salaries	532,976	484,050
Pension contributions	3,524	3,274
Social welfare costs	51,405	43,047
	<u>587,905</u>	<u>530,371</u>

All staff, including senior management, are remunerated in line with Health Service Executive pay scales. However, full HSE terms, conditions and benefits do not apply.

Staff who are required to travel as part of their role, receive vouched expenses and mileage in line with Revenue approved rates. There are no unvouched expense payments.

**Chief Executive Officer's remuneration**

	2016 €	2015 €
The total salary and benefits, including employer pension contributions, received by the charity's Chief Executive Officer was as follows:	<u>98,000</u>	<u>98,000</u>

**Average number of persons employed**

The average number of persons employed by the company during the year, analysed by category, was as follows:

	2016			2015		
	Full-time	Part-time	Total	Full-time	Part-time	Total
<i>Actual numbers:</i>						
Support Services	7	10	17	5	14	19
Fundraising	2	-	2	2	-	2
Totals	<u>9</u>	<u>10</u>	<u>19</u>	<u>7</u>	<u>14</u>	<u>21</u>
<i>Full-time equivalents:</i>						
Support Services	7	5	12	5	7	12
Fundraising	2	-	2	2	-	2
Totals	<u>9</u>	<u>5</u>	<u>14</u>	<u>7</u>	<u>7</u>	<u>14</u>

**Employees earning in excess of €60,000**

The number of employees whose emoluments, excluding employer pension contributions, were greater than €60,000 were as follows:

	2016	2015
From €90,001 to €100,000	1	1

**8 Trustees' expenses**

While trustees do not receive any form of remuneration from the charity they are entitled to claim for out of pocket expenses incurred in the performance of their duties. During the year under review no trustees claimed in respect of the costs of travelling to attend board meetings (2015: one trustee claimed €234). There were no other expenses claimed or reimbursed by any of the other trustees.

**Notes To The Financial Statements  
Year Ended 31st December 2016**

<b>9 Net income/(expenditure)</b>	<b>2016</b>	<b>2015</b>
This is stated after charging/(crediting):	€	€
Auditors' Remuneration	5,555	5,555
Depreciation	31,049	39,406

**10 Tangible fixed assets**

	Pre-fab building €	Fixtures, fittings & computers €	Venture equipment & €	Total €
<b>Cost or valuation</b>				
At 1st January 2015	241,546	64,130	132,651	438,327
Additions	-	3,178	-	3,178
At 31st December 2015	241,546	67,308	132,651	441,505
Additions	-	4,828	-	4,828
Disposals	-	-	(2,331)	(2,331)
At 31st December 2016	241,546	72,136	130,320	444,002
<b>Depreciation and impairments</b>				
At 1st January 2015	165,217	45,386	107,425	318,028
Charge for year	19,413	7,912	12,081	39,406
At 31st December 2015	184,630	53,298	119,506	357,434
Charge for year	11,326	8,307	11,416	31,049
Released On Disposals	-	-	(2,331)	(2,331)
At 31st December 2016	195,956	61,605	128,591	386,152
<b>Net book value</b>				
At 31st December 2015	56,916	14,010	13,145	84,071
At 31st December 2016	45,590	10,531	1,729	57,850

**11 Debtors and prepayments**

	<b>2016</b>	<b>2015</b>
Amounts falling due within one year:	€	€
Trade Debtors	11,353	2,879
Prepaid expenses and accrued income	6,271	8,195
	<u>17,624</u>	<u>11,074</u>

**12 Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	€	€
Trade creditors	9,450	13,787
Accrued expenses and deferred income	6,815	5,535
PRSA contributions	-	546
PAYE/PRSI	16,992	12,065
	<u>33,257</u>	<u>31,933</u>

**13 Related party transactions**

There were no transactions with related parties during the year under review that require disclosure.

**14 Ultimate controlling party**

The organisation does not have a controlling party.

**15 Called up share capital**

The company is limited by guarantee and as such does not have an issued share capital.

**Notes To The Financial Statements  
Year Ended 31st December 2016**

**16 Summary of movement in funds**

	Fund balances brought forward €	Income €	Expenditure €	Transfers €	Fund balances carried forward €
<b>Unrestricted funds:</b>					
General unrestricted fund	402,113	317,813	(208,399)	786,253	1,297,780
Designated unrestricted funds:					
Transitional living units	1,022,444	-	-	(1,022,444)	-
Capital grants	37,789	-	-	(37,789)	-
<b>Total unrestricted funds</b>	<b>1,462,346</b>	<b>317,813</b>	<b>(208,399)</b>	<b>(273,980)</b>	<b>1,297,780</b>
<b>Restricted funds</b>	<b>40,138</b>	<b>440,667</b>	<b>(741,658)</b>	<b>273,980</b>	<b>13,127</b>
<b>Total funds</b>	<b>1,502,484</b>	<b>758,480</b>	<b>(950,057)</b>	<b>-</b>	<b>1,310,907</b>

**Designated funds**

The transitional living units fund was set up to fund the long-term aim of providing such units for members on or near the grounds of the National Rehabilitation Hospital. As the NRH Campus is due to undergo a redevelopment and due to the financial position of the charity, the trustees took the decision to close this fund and reallocate the funds towards the charity's objectives of providing ongoing support services to members.

The capital grants fund was required by previous accounting standards to write off the value of grants received towards the purchase of tangible fixed assets over the useful life of those assets. This treatment is no longer permitted under SORP (FRS102) and the remaining funds have been transferred to the general reserve.

**Restricted funds**

The restricted funds balance at the end of the financial year represents funds received from a donor for a particular purpose that have yet to be spent. The charity would generally expect to spend those funds within one year of their receipt. However, from time to time it is not possible to carry out the activities specified by the donor in such a time-frame. In such circumstances the funds will either be carried forward until they can be used for those purposes or the donor will be approached to approve an alternative use of the funds.

**17 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2016 €	2015 €
Net income /(expenditure) for the reporting period (as per the statement of financial activities)	(191,577)	(223,012)
Adjustments for:		
Depreciation charges	31,049	39,405
(Increase)/decrease in debtors	(6,550)	19,730
Increase/(decrease) in creditors	1,324	(1,066)
<b>Net cash (used in) operating activities</b>	<b>(165,754)</b>	<b>(164,943)</b>

**18 Analysis of cash and cash equivalents**

	2016 €	2015 €
Cash in hand	190,538	96,782
Notice deposits (fixed term of three months or less)	1,078,152	1,342,490
<b>Total cash and cash equivalents</b>	<b>1,268,690</b>	<b>1,439,272</b>

**19 Significant events since the year end**

There were no significant events affecting the charity since the year end.



## Notes To The Financial Statements Year Ended 31st December 2016

### ***20 Possible effect of NRH Campus redevelopment***

A programme of reconstruction is due to commence on the NRH Campus to provide a modern hospital building and facilities to cater for current and future patients of the National Rehabilitation Hospital. The programme involves siting some of those buildings on land currently occupied by the offices and drop-in resource centre of the charity which will mean that the charity must relocate to alternative premises.

The trustees feel that the Pre-Fabricated units would be lost as a result of this move, the cost of removing them from their current position would be greater than the likely resale value. This would result in a write off of assets valued at €45,590 at the year end which would impact the income and expenditure account by the same amount.

As of the date of signing these accounts this work had still not reached a point where a commencement date was available and the works have now been delayed for over two years. The trustees have therefore decided not to make a provision for this impairment in these financial statements.

As well as the potential write off of the values of fixed assets the enforced move is likely to give rise to significant one-off and ongoing costs for the charity in relocating to alternative premises. The trustees are exploring options for minimising these costs and the potential disruption to services.

**Detailed Analysis of Expenditure  
Year Ended 31st December 2016**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Expenditure on raising donations and legacies</b>		
Marketing and general expenses	17,720	18,508
	<u>17,720</u>	<u>18,508</u>
<b>Expenditure on charitable activities</b>		
<b>Support Services</b>		
Staff costs	518,926	459,102
Staff other costs and expenses	93,526	71,362
Activities	13,873	18,093
Counselling services	4,060	5,110
Other professional services	-	15,916
Office rental	-	2,000
Third party costs	-	791
Projects costs	55,603	-
Grants to individuals	4,717	-
Printing, postage and stationery	12,159	9,696
Communications	-	720
Canteen	3,619	2,906
Security	1,724	1,161
Repairs and maintenance	3,910	1,942
Insurance	10,505	7,118
Rent	3,028	-
Bank charges	814	441
Depreciation	31,049	39,406
Audit fees	5,555	5,555
Subscriptions	1,185	-
	<u>764,253</u>	<u>641,319</u>
<b>Information Services</b>		
Magazine	8,956	9,430
	<u>8,956</u>	<u>9,430</u>
	<u>773,209</u>	<u>650,749</u>
<b>Expenditure on other trading</b>		
Staff costs	68,979	71,269
Events and challenges	69,975	54,148
Staff other costs and expenses	7,498	7,248
Recruitment costs	7,740	9,514
Training and consultancy	2,061	31,500
Insurance	1,889	1,698
Postage and stationery	170	1,213
Bank charges	816	1,196
	<u>159,128</u>	<u>177,786</u>