

Company Number: 581664

**HADD-ADHD Ireland CLG**  
**Annual Report and Financial Statements**  
**for the year ended 31 December 2018**

# HADD-ADHD Ireland CLG

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Independent Auditor's Report	6 - 7
Appendix to the Independent Auditor's Report	8
Income Statement	9
Balance Sheet	10
Reconciliation of Members' Funds	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 15
Supplementary Information on Income and Expenditure Account	17

**HADD-ADHD Ireland CLG**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Hilary Burke  
James Doyle  
Sonia Morris  
Stephanie Mahony

**Company Secretary**

Stephanie Mahony

**Company Number**

581664

**Registered Office**

Carmichael House  
North Brunswick Street  
Dublin 7

**Auditors**

Donal McKenna & Co  
Chartered Accountants  
31 Waterloo Road  
Ballsbridge  
Dublin 4

# HADD-ADHD Ireland CLG DIRECTORS' REPORT

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

## Principal Activity and Review of the Business

To encourage and promote the best methods of care, education and treatment of persons suffering from medical neuro-biological condition known as Attention Deficit Hyperactivity Dis-order.

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

There has been no significant change in these activities during the year ended 31 December 2018.

## Financial Results

The surplus for the year amounted to €7,269 (2017 - €56,431).

At the end of the year, the company has assets of €78,061 (2017 - €95,044) and liabilities of €14,361 (2017 - €38,613). The net assets of the company have increased by €7,269.

## Directors and Secretary

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

Hilary Burke  
James Doyle  
Sonia Morris  
Stephanie Mahony

The secretary who served throughout the year was Stephanie Mahony.

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

James Doyle

## Future Developments

The company commenced its activities in April 2017 and took over on the operations of the un-incorporated entity HADD-Ireland. Employees are kept as fully informed as practicable about developments within the company.

## Auditors

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

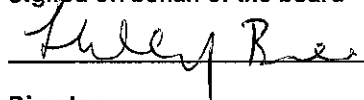
## Statement on Relevant Audit Information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

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

Signed on behalf of the board



Director

---

Director

Date: \_\_\_\_\_

# HADD-ADHD Ireland CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

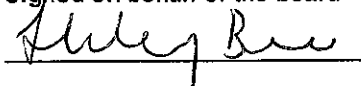
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify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

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

In so far as the directors are aware:

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

Signed on behalf of the board



Director

\_\_\_\_\_

Director

Date: \_\_\_\_\_

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HADD-ADHD Ireland CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of HADD-ADHD Ireland CLG ('the company') for the year ended 31 December 2018 which comprise the Income Statement, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

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

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

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HADD-ADHD Ireland CLG**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

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 for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

---

**Donal McKenna**  
**for and on behalf of**  
**DONAL MCKENNA & CO**  
Chartered Accountants  
31 Waterloo Road  
Ballsbridge  
Dublin 4

**Date:** \_\_\_\_\_

# HADD-ADHD Ireland CLG

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### Further information regarding the scope of our responsibilities as auditor

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

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

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



# HADD-ADHD Ireland CLG INCOME STATEMENT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income		168,629	133,824
Expenditure		(161,360)	(77,393)
Surplus before tax		7,269	56,431
Tax on surplus		-	-
Surplus for the year		7,269	56,431
Total comprehensive income		7,269	56,431

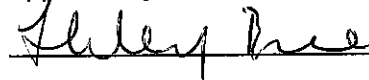
# HADD-ADHD Ireland CLG BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Current Assets</b>			
Debtors	7	250	20,379
Cash and cash equivalents		77,811	74,665
		<u>78,061</u>	<u>95,044</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>(14,361)</u>	<u>(38,613)</u>
<b>Net Current Assets</b>		<u>63,700</u>	<u>56,431</u>
<b>Total Assets less Current Liabilities</b>		<u>63,700</u>	<u>56,431</u>
<b>Reserves</b>			
Income statement		63,700	56,431
<b>Members' Funds</b>		<u>63,700</u>	<u>56,431</u>

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

Approved by the board on \_\_\_\_\_ and signed on its behalf by:



Director

\_\_\_\_\_

Director

**HADD-ADHD Ireland CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2018

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 March 2017</b>	-	-
Surplus for the period	56,431	56,431
<b>At 31 December 2017</b>	56,431	56,431
Surplus for the year	7,269	7,269
<b>At 31 December 2018</b>	<b>63,700</b>	<b>63,700</b>

**HADD-ADHD Ireland CLG**  
**CASH FLOW STATEMENT**

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Surplus for the year		7,269	56,431
		<u>7,269</u>	<u>56,431</u>
Movements in working capital:			
Movement in debtors		20,129	(20,379)
Movement in creditors		(24,252)	38,613
		<u>3,146</u>	<u>74,665</u>
Cash generated from operations			
		<u>3,146</u>	74,665
<b>Net increase in cash and cash equivalents</b>		<u>74,665</u>	-
<b>Cash and cash equivalents at beginning of financial year</b>			
		<u>77,811</u>	<u>74,665</u>
<b>Cash and cash equivalents at end of financial year</b>	13	<u><u>77,811</u></u>	<u><u>74,665</u></u>

# HADD-ADHD Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

HADD-ADHD Ireland CLG is a company limited by guarantee incorporated in the Republic of Ireland. Company number: 581664. Carmichael House, North Brunswick Street, Dublin 7 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. ACCOUNTING POLICIES

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

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Income

All income resources other than donations are accounted for on an accruals basis when the amount can be quantified with reasonable accuracy. Donations by their nature are not subject to verification until they are received and recorded. Therefore, this income is only recognised upon receipt and entry to the company's accounting system. Donations in kind are valued and included in both income and expenditure in the year of receipt.

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

### 3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 10 month period ended 31 December 2017.

### 4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

**HADD-ADHD Ireland CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**5. GOING CONCERN**

The financial statements which have been prepared on a going concern basis disclose an excess of assets over liabilities of €63,700 as at 31 December 2018.

The directors are confident that sufficient funding will be received for the foreseeable future to continue the activities of the company. It is on this basis that the directors continue to believe that the going concern concept is appropriate to the company. These views are based on the company's plans for the future.

**6. EMPLOYEES**

The average monthly number of employees, including directors, during the year was 3, (2017 - 2).

	<b>2018</b> <b>Number</b>	2017 Number
Administration	<u>3</u>	<u>2</u>
	<u><u>3</u></u>	<u><u>2</u></u>

**7. DEBTORS**

	<b>2018</b> <b>€</b>	2017 €
Accrued income	<u>250</u>	<u>20,379</u>

**8. CREDITORS**  
**Amounts falling due within one year**

	<b>2018</b> <b>€</b>	2017 €
Taxation	1,712	5,366
Accruals	10,051	7,293
Deferred Income	<u>2,598</u>	<u>25,954</u>
	<u><u>14,361</u></u>	<u><u>38,613</u></u>

**9. State Funding**

<b>Agency</b>	<b>Health Service Executive</b>
Due at year end	Nil
Received in the year	€111,331
<b>Agency</b>	<b>University College Dublin</b>
Fund deferred at year end	€2,597
Received in the year	Nil

**10. STATUS**

The liability of the members is limited.

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

**11. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2018.

**HADD-ADHD Ireland CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2018

continued

**12. POST-BALANCE SHEET EVENTS**

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

**13. CASH AND CASH EQUIVALENTS**

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<u>77,811</u>	<u>74,665</u>

**14. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.

**HADD-ADHD IRELAND CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

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



**HADD-ADHD Ireland CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31 December 2018

	2018 €	2017 €
<b>Income</b>		
Subscriptions paid	2,900	2,917
Courses, talks & events	24,712	6,756
Donations	2,101	1,269
Health Service Executive	104,560	81,283
Health Service Executive - National Lottery Grant Scheme	1,000	-
Ireland Funds America	4,000	-
Charitable Donations Scheme tax refunds	-	13,478
Sponsorship - Shire Pharmaceuticals Ireland Ltd	6,000	-
University College Dublin - EU AHA project	23,356	-
Reserves taken over from the unincorporated entity HADD Ireland	-	28,121
	<u>168,629</u>	<u>133,824</u>
<b>Expenditure</b>		
Wages and salaries	94,547	44,679
Social welfare costs	10,172	4,504
Staff training	140	430
Course tutor fees	10,006	5,445
Conferences attended	121	667
Board meeting expenses	707	330
Rent payable	5,460	2,730
Insurance	875	-
Meeting room rental & catering	13,122	3,510
Payroll bureau costs	572	446
Repairs and maintenance	222	350
Speakers' travel, accommodation & expenses	-	546
Printing, postage and stationery	9,045	1,380
Public relations	-	1,845
Educational video production	473	-
Video Production - AHA project	3,000	-
Telephone	1,961	1,009
Website costs	2,645	2,552
Motor expenses	227	556
Travel	2,150	953
Legal and professional	258	-
Accountancy	-	635
Bank charges	58	34
Paypal charges	241	198
General expenses	1,987	1,519
Auditor's remuneration	3,370	3,075
	<u>161,360</u>	<u>77,393</u>
<b>Net surplus</b>	<u>7,269</u>	<u>56,431</u>