Care & Support for people living with Motor Neurone Disease

IRISH MOTOR NEURONE DISEASE ASSOCIATION ANNUAL REPORT 2017

Irish
Motor
Neurone
Disease
Association

CONTENTS

UNTIL THERE IS A
CURE, THERE IS CARE

OUR HIGHLIGHTS FOR 2017

€1,757,886
Raised

8,314
Nursing Support Calls

46
Professional Education & Information Sessions Held

524
Clients & Families Supported

€485,407
Spent on specialised equipment

10,566
Health Care Professionals Accessed our Service

654
Home Visits

€32,250
Equipment spend per client

17,000+
Home Care Hours Funded

'Just by being is a support, the IMNDA is invaluable'

Irish
Motor
Neurone
Disease
Association

OUR VISION

A World Free of MND.

OUR MISSION

To support people living with motor neurone disease (MND), their families and carers through advocacy, home and professional support.

OUR VALUES

- To enable people with MND to live as active independent citizens.
- To empower people with MND to make informed decisions.
- To put people with MND at the heart of our focus.
- To ensure that people with MND have a voice by advocating on their behalf
- To value everyone who contributes to our association.
- To value everyone who works for our association.

> 'IMNDA is only a phonecall away,
> an outreach, and a great help'

ABOUT US

The Irish Motor Neurone Disease Association (IMNDA) was established on the 1st May 1985 by a small group of friends, relatives and carers of people with Motor Neurone Disease.

Motor Neurone Disease (MND) is a progressive neurological condition that attacks the motor neurones, or nerves, in the brain and spinal cord. This means messages gradually stop reaching muscles, which leads to weakness and wasting.

MND affects the everyday things we take for granted. It can affect how you walk, talk, eat, drink and even breathe. MND strikes people of all ages and there is currently no cure.

The Irish Motor Neurone Disease Association (IMNDA) is the primary care and support organisation for people living with MND, their families, carers and friends.

There are currently over 370 people living with MND in Ireland. MND is often referred to as the 1,000 day disease as most people die within 1,000 days of symptom onset.

During these 1000 days someone with MND gradually loses control of their limbs ultimately resulting in a loss of independence. The IMNDA aims to alleviate frustration, fear and anxiety that is often felt by the whole family.

Our key services include:

- Home visits by our three MND Nurses.
- Financial assistance towards home care.
- Providing specialist medical equipment free of charge to our clients.
- Funding for counselling sessions for registered clients and one family member.
- Supporting research into the causes and treatments of MND.
- Freefone Helpline & Information service for clients.

> We were very grateful for the equipment, home care grant and the MND nurse. IMNDA made it possible for him to be cared for at home. Always helpful, always kind and always at the end of the phone.

MESSAGE FROM OUR CEO & CHAIRPERSON

We are delighted to bring you our latest Annual Report, highlighting the impact of what was another remarkable year for the Irish Motor Neurone Disease Association. Your generous support has allowed us to fund our vital nursing service, purchase specialised equipment, fund essential home care hours and counselling sessions as well as provide funds towards ground-breaking research. Without your support, we simply would not exist.

We are so grateful to everyone who donated, volunteered or fundraised in 2017 and we hope that you will continue to support us in the future so that we can continue to provide the very highest level of care to people living with Motor Neurone Disease. Empowering people with MND to live as active participants in their communities and remain as long as possible in their homes is one of our key priorities. Your generosity makes this happen and we are indebted to every person who takes part in a bucket collection, bakes a cake, climbs a mountain or signs up to get involved in one of our fundraising and awareness campaigns.

As always your trust is paramount and we work hard to ensure that every cent raised is spent effectively and transparently and with the best interests of our MND community at the core. In 2017 we became fully compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations which means we have now been awarded Triple Lock status. This is a stamp of approval for transparent reporting, good fundraising and good governance.

Good organisations must plan constantly and a high point of 2017 was announcing our 2017-2020 Strategic Plan. This plan involved many people being consulted, surveyed and asked for their views on what we are doing and how we could change, improve and do better. We consulted a large number of clients and their families and carers, along with our staff and Board members.

Three key strategic priorities were identified in an analysis of the data gathered from the 199 questionnaires that were sent to our families. It is the intention of the Board to adopt and subscribe fully to these three strategic priorities and it is the intention of our staff to implement them fully. You will find more details on this later on in this report.

We had many highpoints in 2017 but unfortunately, there were also a few low ones. We sadly lost our friend and patron Jimmy Magee. Jimmy tirelessly championed and supported our work for well over a decade, following the untimely death of his son Paul from Motor Neurone Disease. No task was too small, no obstacle too high. Jimmy always brought his trademark humour and remarkable ability to bear on our fundraising activities, and helped generate hundreds of thousands of euro to support people living with MND. We will be eternally grateful for his time and effort. The "Memory Man" left us with some wonderful memories.

In closing, we would like to acknowledge the hard work and dedication of our staff and volunteers. They continue to go that extra mile and are committed to ensuring only the best for those affected by MND. We would also like to acknowledge our fellow board members for their valued expertise and support throughout the year.

OUR SERVICES

Dedicated Nurse Service

We spent **€318,647** on our nursing service in 2017. The IMNDA receives no state or HSE funding towards this invaluable service. It is funded entirely by public donations and fundraising activities held by people like you.

Our IMNDA nurses, Katie, Fidelma and Eithne, work alongside the IMNDA and consultant neurologists throughout the country. As well as attending MND clinics, the nurses travel throughout the country providing nursing support to people who have been diagnosed with MND. They provide support to their families and carers by means of home visits, a help line and online contact. All three nurses have a vast level of experience working within the field of neurology and all three previously worked together on a neurological ward in Beaumont Hospital.

Upon registration with the IMNDA, the client will receive a first contact call from a dedicated nurse within 7 working days where they will arrange a first home visit. This visit should happen within 6 weeks. The nurses provided this service to 456 clients in 2016 and this has increased slightly over the years to 524 clients in 2017.

The MND nurses are central to the patient and family. They are also a vital link to all outreach services and health care professionals. They endeavour to co-ordinate a service that provides continuity of care for a caseload of patients in collaboration with local health care professionals and carers, especially those with specific palliative care needs. The role applies to acute and community care settings. The nurses act as an informed resource for health and social care professionals, involved in the care of the clients living with MND.

The nurses have designated areas to ensure a continuity of care and equitable service throughout the country.

The IMNDA has seen an increase on the demand of the nursing service for a number of reasons:

- There are 3 MND specialist clinics a month in Beaumont Hospital where previously there were only two back in 2014. There is also an MND specialist clinic in Cork and Galway which our MND nurses also attend.
- Due to limited resources in HSE areas, health care professionals often use the IMNDA as the first point of contact for advice, support and specifically equipment. This is reflected in the rise in phone calls and equipment requests across all the counties. In fact, in 2017 there were 10,566 calls and emails from health care professionals compared to 6,646 in 2016.
- Due to improved services and earlier diagnosis people are living longer with MND and therefore their cases are becoming more complex and more support is required.
- Health care professionals have become nurses in the community as their expertise is invaluable. They are being asked to every case conference, which is not always viable. The nurses lead 46 education sessions in 2017 compared to 43 education sessions in 2016.

The MND nursing service achieved the following in 2017:

- Our MND nurses attended **61** Motor Neurone Disease Clinics in Beaumont Hospital Dublin, Cork University Hospital and Galway University Hospital. At these clinics, our nurses met with people living with MND on **1003** separate occasions. At these clinics, each patient is assigned their own MND nurse and given her mobile number for support throughout their journey with MND. Our MND nurse would remain their point of contact and stay linked in with this person and their family throughout their diagnosis.

- In 2017 the three Motor Neurone Disease nurses **visited 654 homes** throughout Ireland.

- They organised and facilitated 46 educational sessions around Motor Neurone Disease for health care professionals countrywide. These sessions were attended by 528 occupational therapists, public health nurses and physiotherapists.

- The nurses attended 54 community meetings which would have included case conferences with other professionals, advice forums around Motor Neurone Disease and multi-disciplinary meetings for complex cases.

- **They facilitated 8,314 phone calls** where they provided advice, information and support to people living with Motor Neurone Disease, this was an increase of 2,487 on 2016.

- There was a huge rise in the amount of health care professionals including occupational therapists, physiotherapists and public health nurses accessing the nursing service via phone or email. A total of **10,566 health care professionals accessed the service in 2017** compared to 6,646 in 2016.

HAVING A NURSE TO TALK TO CAN BE THE DIFFERENCE BETWEEN COPING AND NOT COPING AT ALL

> **Not long after my diagnosis I got a visit from a specialist nurse from IMNDA. Eithne immediately became my emotional support and I know she is there for me, and will be, right through this journey. She also gave me advice on telling my girls.**

Specialised Equipment Service

We supply specialised equipment to our clients as and when they need it. We provide the equipment they need immediately, regardless of means or location.

A wheelchair or communication aid can be a lifeline for someone living with MND. A stair lift means they can remain in the comfort of their own home. A panic alarm system gives family members some peace of mind.

> 'I was so pleased with how quickly the IMNDA came to see me and get me into the system. They were so kind and caring. The physical supports they provide, especially the reclining chair and the wheel chair, have made a huge difference to my life.'

In 2017, the IMNDA spent €485,407 on the provision of specialised aids and appliances for our clients. We received €11,500 restricted funding from the HSE for equipment and the remaining €473,907 was funded and raised through donations and fundraising activities.

> 'The eye gaze system has allowed me to maintain interaction and communication with my family. It has made a huge difference to my sense of well-being'
>
> 'IMNDA has given me FREEDOM to move around shops and around town with a power chair, they are a brilliant support to people living with MND and families affected by it'.

Home Care Service

The IMNDA provides financial assistance towards home care for people with MND. This home care grant is only awarded once a HSE care package is in place and once the MND Nurse has completed a needs assessment. In 2017 the IMNDA spent €377,780 on Home Care Grants. We received €56,006 restricted funding from the HSE for home care and the remaining €321,774 was funded and raised by donations and fundraising activities.

> 'I have benefitted greatly from the money given to support home help. I am allocated one hour a day Monday to Friday. The money to hire someone gives my husband a break. Also, the wheelchair, iPad for communication and the bed provided have made a huge difference to my comfort, mobility and social life.'

Counselling Service

Diagnosis of a fatal illness with a shortened life expectancy can lead to significant stress-induced adjustment problems. Appropriate referral to a qualified counselling service is essential for people with MND and families experiencing such difficulties. The IMNDA provide funding for counselling sessions for registered clients and one family member. The IMNDA spent €8,325 on counselling in 2017 which is funded solely through donations and fundraising activities.

> 'Words cannot express how thankful I am to the IMNDA for everything they did for my sister and her family. Without their support her journey would have been much much harder. The dedication, care, comfort and support they provide to people living with MND is second to none.'

Patient Carer Weekend

Each year we invite all of our clients and a family member to join us for a Patient and Carer Weekend away. We incorporate our AGM and a half-day conference into this respite weekend. This year's event took place on the 23rd September in the Crowne Plaza Hotel in Dundalk. The event was attended by more than 110 delegates. There were several speakers at the conference including Dr.Tom Burke who spoke about the importance of neuropsychology in MND. Dr. Marie Ryan, a Neurology Registrar, spoke about how to find the best treatments that work for MND and our CEO Aisling Farrell spoke about the Public Consultation on Home Care Services. We were also privileged to have Mr. Michael Clancy, who fronted our Drink Tea for MND campaign speak about his experience of being involved in this important national awareness campaign.

The cost of this respite weekend was €17,416 all of which is funded through donations and fundraising activities.

> 'The IMNDA are an amazing charity and they were a huge help to both Richard and myself throughout Richard's illness. Fidelma was a brilliant support and was great at pre-empting Richard's needs. The IMNDA gave us with everything we needed; a stair lift, a special custom built shower chair, a suction machine, a trolley tray and the amazing Eye Gaze which was a lifeline. Without all this Richard would have had no quality of life. Up to the day before he passed away he was still charming the nurses in the hospice with his Eyegaze.'

The IMNDA Story So Far.....

1985

The very first meeting of the Association was held on the 1st May 1985 in Dublin.

1987

The first information leaflet is launched titled **"MND – What is it?"**

1988

The Association moves to a new office run by the Community Services Project at Christchurch Place and is managed by Chairperson Eithne Frost, one of the founding members of the association.

1990

The Association is on the move again to a more permanent office in the Carmichael Centre.

1993

The Freefone no. 1800 403 403 is launched thanks to Eircom funding.

1994

The first Patient & Carer weekend takes place in The Hodson Bay Hotel in Athlone.

1995

The Association celebrates its 10th Anniversary with a Gala Concert in the National Concert Hall.

1996

MND Liaison Nurse Bernie Corr is assigned to care for MND patients on a full-time basis.

2000

The Association is on the move again, but only across the road this time to Coleraine House on Coleraine Street where it is still located today.

2007

The Association employs two specialist MND nurses to provide people with practical advice and emotional supports on how to manage their condition.

2008

RTE's sport broadcaster Jimmy Magee is appointed as patron. Jimmy's son Paul was diagnosed with MND and sadly passed away later that year.

2010

The Association visits Aras an Úachtaráin to meet with President Mary McAleese.

2015

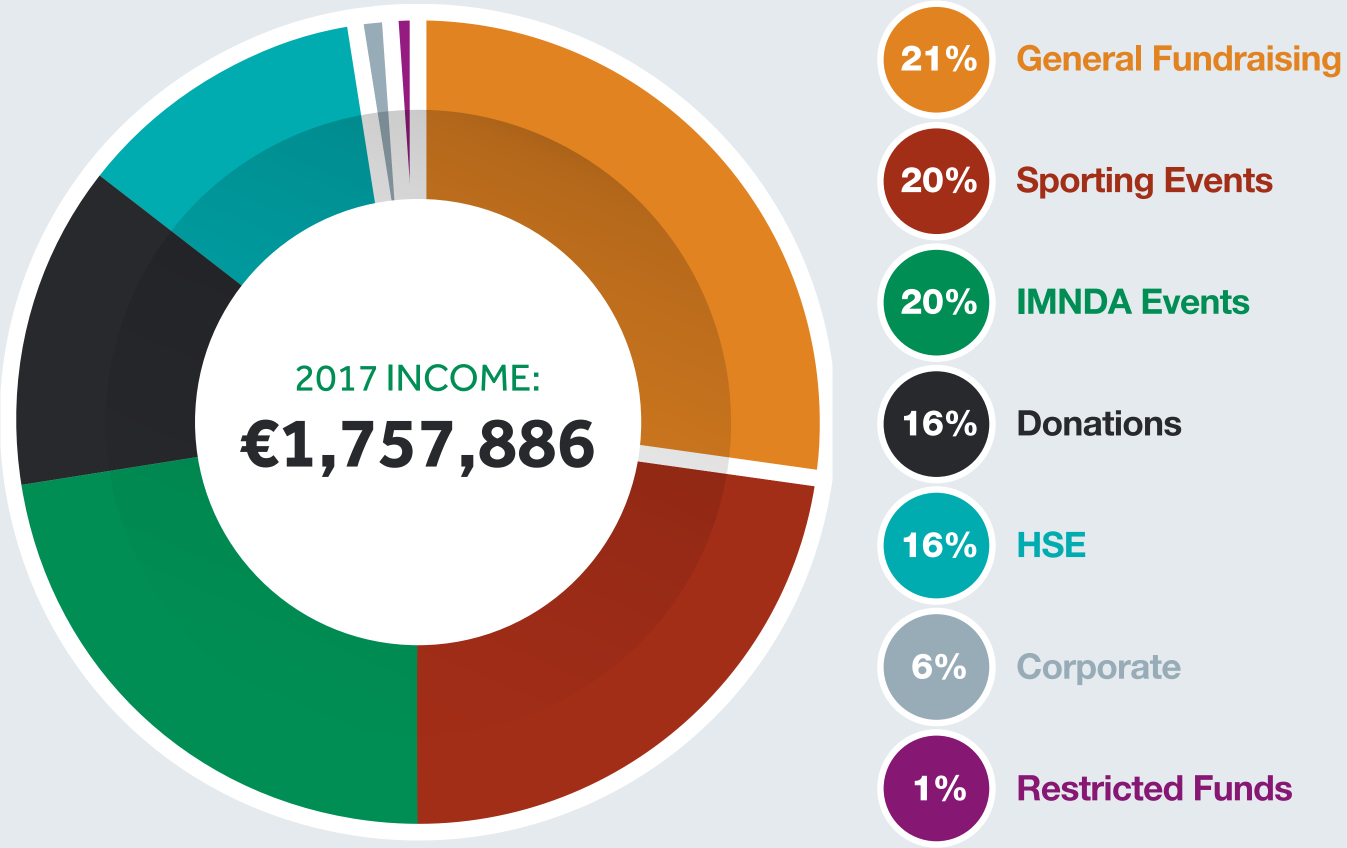
The Association celebrates its 30th Anniversary and employs a third specialist MND nurse as a result of funds raised through the Ice Bucket Challenge.

2017

Patron Jimmy Magee RIP sadly passes away.

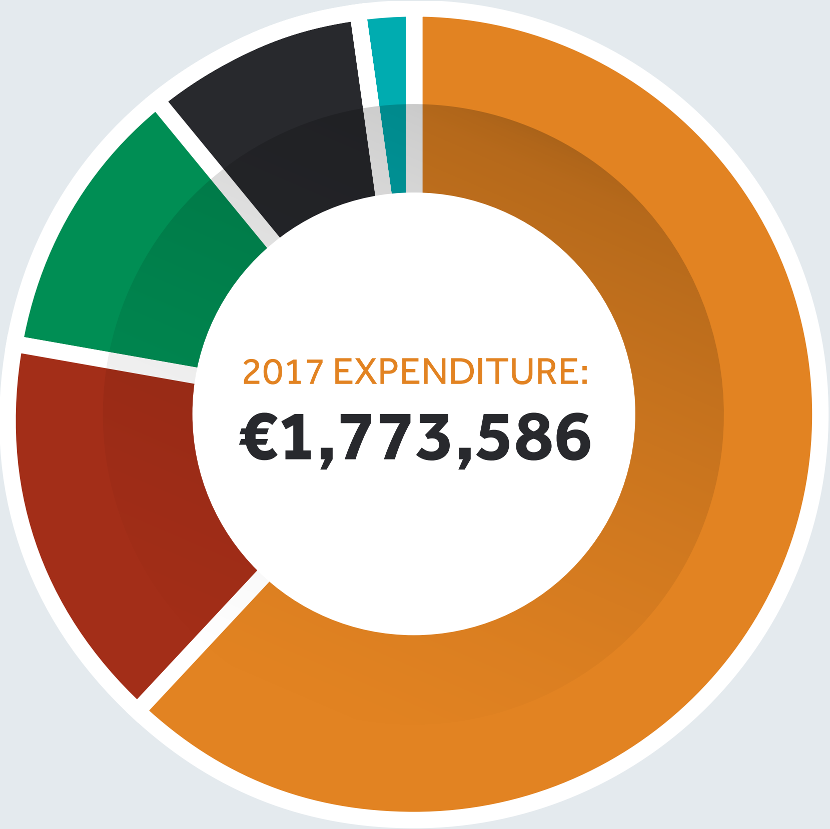
HOW WE MANAGE OUR FINANCES

WHERE THE MONEY CAME FROM...



As this graph shows the Irish Motor Neurone Disease Association is heavily reliant on donations and fundraising, based on how little public funding is available. The IMNDA would like to thank all our loyal supporters and fundraisers for their unwavering support throughout the year. Without your kindness and generosity we would not be able to provide hope and support to hundreds of families affected by MND.

...AND HOW WE SPENT IT



60%	Services
18%	Dedicated Nurse Service
12%	Fundraising
8%	Governance & Communication
2%	Research

We are immensely grateful for every single donation we receive and that is why we ensure that every penny is used as effectively as possible.

- **60%** of funds raised went directly on services such as counselling, home care grants and equipment.
- **18%** was spent on our vital nursing service.
- **12%** was spent on fundraising to ensure that we have a steady income flow to fund our services in the months and years ahead - for every €1 spent €7 is raised.
- **8%** was spent on governance and communications to ensure your money is spent transparently and in accordance with the laws set down by the Charity Regulator.
- **2%** was invested in life-changing research.

> 'The IMNDA are amazing, if I need anything it's done right away. Wheelchairs, computers, beds, home help, nurses, the list goes on. They are like family, and I really appreciate their support.

PLANS FOR THE FUTURE

At the IMNDA, we dream of a world without Motor Neurone Disease. And until that dream is realised, we will continue to help those affected by this devastating disease. The families we support are at the forefront of everything that we do and that is why our new three-year strategic plan is designed to ensure that the organisation is fit to deal with the future needs of the people we serve at a time when they need it most.

This Strategic Plan was devised following a structured review of our work in consultation with our Board and staff members and most importantly the community which benefit from our services and supports.

Informed by the results of this process we set out three strategic priorities for the next three years. This a continuance of our work with a deepened emphasis on connecting with, and responding to, the needs of people living with MND.

There are three key strategies:

1. Strategic Priority One

Support People living with MND

2. Strategic Priority Two

Connect & Communicate about MND

3. Strategic Priority Three

Strengthen our Organisational Presence and Capacity

Following the consultation process, the IMNDA created a new Information and Support Officer role. This new position will act as a point of contact for people living with MND and their families as they deal with the many challenges arising from the diagnosis. This newly appointed staff member will work closely with our team of specialised MND nurses and services staff, and provide both support and advice by telephone and email.

We know that people living with MND value our work. Through the research process we found out they appreciate:

- Our presence and knowing that our team care and react to their needs.
- Our support, through our dedicated nursing care, provision of equipment, information and advocacy.
- Our empathy and understanding of MND and how it can affect lives.
- The hope, support and encouragement that we bring to the lives of people with MND and their families.

As a result, every member of the IMNDA is committed to continuing that work:

- To be person centered, focusing on the person living with MND, their families and carers.
- To support people with MND, through all our vital services, nursing care, equipment, information and support.
- To strengthen our communication at all stages of the disease.
- To raise awareness and be the place to go to for all matters relating to MND.
- To be an encouraging presence offering authentic information, reassurance and hope for those living with MND.

The level of support we receive from the State, while welcome, only goes some of the way towards funding the service needs of the IMNDA. The vast majority of our fundraising comes from our MND community, without whom we would not be able to function. You trust us with your donations - and we will continue to be fully transparent in how that money is spent.

Our priority is to continue to be a well-governed, well-administered charity that is guided by and meets good governance standards. The purpose is to build our capacity and resilience to advance our work in response to the needs of people living with MND, their families and carers.

We will do this by being a source of constant support for people living with MND, their families and carers from diagnosis and throughout their journey.

> "I was diagnosed nearly 7 years ago with MND. At the time I was working, walking slowly but otherwise I was living a full life. Since then I have lost my mobility, my hands and arms have weakened and I cannot lie flat or sleep without a bi-pap breathing machine. I am dependent on my carers who get me in and out of bed, get me to the toilet and wash and dress me. I am fortunate to have my voice and the ability to swallow.
>
> I live a full life thanks to the IMNDA. Not only have they provided equipment promptly and ahead of time but they give expert timely advice and huge emotional and financial support," said Roland Evans

The Motor Neurone Disease Association
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2017

Charitable Activities		**Restricted Funds €**	**Unrestricted Funds €**	**Total 2017 €**	**Total 2016 €**
Income resources					
Grants from government		67,506	214,037	281,543	277,522
Donations and gifts		12,594	600,427	613,021	581,217
Fundraising income		5,810	829,300	835,110	827,388
Other income			28,213	28,213	68,700
		85,910	1,671,977	1,757,887	1,754,827
Resources expended					
Charitable activities		85,910	1,199,671	1,285,581	1,277,463
Research			40,000	40,000	25,000
Fundraising expenses			58,436	58,436	89,921
Administration and overheads			383,000	383,000	376,637
		85,910	1,681,107	1,767,017	1,769,021
Surplus / (Deficit)		-	(9,125)	(9,125)	(14,194)
Surplus / (Deficit) on disposals in year		(6,570)	(6,570)	(1,481)	
Other interest receivable and similar income	**7**	51,810	51,810	12,734	
Transfer between funds		-	-	-	-
Net movement in funds		-	36,115	36,115	(2,941)
Reconciliation of funds					
Total funds brought forward		-	2,236,407	2,236,407	2,239,348
Total funds carried forward			2,272,522	2,272,522	2,236,407

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The Motor Neurone Disease Association
(A Company Limited by Guarantee and not having Share Capital)

Balance Sheet
As at 31 December 2017

		2017		2016	
	Note	**€**	**€**	€	€
Fixed assets					
Tangible assets	**8**	335,884		391,588	
			335,884		391,588
Current assets					
Debtors	**9**	83,583		63,733	
Cash at bank and in hand		1,987,749		2,063,322	
		2,071,332	2,127,055		
Creditors: amounts falling due					
within one year	**10**	(134,694)		(282,234)	
Net current assets			1,936,638		1,844,821
Total assets less current liabilities			2,272,522		2,236,407
Funds					
Restricted funds	**12**		-		-
Unrestricted funds	**12**		2,272,522		2,236,407
Funds of the organisation			2,272,522		2,236,407

These financial statements were approved by the board of directors on 14th August 2018 and signed on behalf of the board by:

Alison Gray

Declan Mac Daid
Director

Alison Gray
Director

The Motor Neurone Disease Association
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows (continued)
Financial year ended 31 December 2017

	2017	2016
	€	€
Cash flows from operating activities		
Profit/(loss) for the financial year	36,110	(2,942)
Adjustments for:		
Depreciation of tangible assets	275,407	329,255
Other interest receivable and similar income	(51,810)	(12,734)
(Gain)/loss on disposal of tangible assets	6,570	(1,481)
Changes in:		
Trade and other debtors	(19,850)	(34,491)
Trade and other creditors	(147,540)	(191,982)
Grant released		
Cash generated from operations	98,887	88,587
Interest received	51,810	12,734
Net cash from operating activities	150,697	101,321
Cash flows from investing activities		
Purchase of tangible assets	(226,273)	(255,119)
Net cash used in investing activities	(226,273)	(255,119)
Net increase/(decrease) in cash and cash equivalents	(75,576)	(153,795)
Cash and cash equivalents at beginning of financial year	2,063,322	2,217,117
Cash and cash equivalents at end of financial year	1,987,746	2,063,322

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

1. Statement of accounting policies

The Motor Neurone Disease Association is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Coleraine House, Coleraine Street, Dublin 7. The significant accounting policies adopted by the Company and applied consistently are as follows:

2. Accounting policies

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

Going concern

The financial statements have been prepared on the going concern basis. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years. The company's principal funder, the Health Service Executive has not given any indication that it will withdraw its financial support from the company in the foreseeable future. The directors are satisfied that in view of the expected continued financial support from its principal funder the company has the necessary resources to continue trading for the foreseeable future.

The financial statements are prepared in Euro which is the functional currency of the company.

Income Policy

Incoming resources are recognised by inclusion in the statement of financial activities only when the association is legally entitled to the income, certain of receipt and the amounts involved can be measured with sufficient reliability.

Government grants towards revenue expenditure are accounted for in the statement of financial activities as the related expenditure is incurred.

Deferred income is released to the statement of financial activities over the expected useful life of the assets to which the grant is related

Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in payment being an unavoidable commitment.

Expenditure of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the organisation.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and when the grants will be received.

Funding streams

The Charity received two types of funding:

Restricted Funds: These represent amounts received which can only be used for specific purposes specified by Donors. Such purposes are within the overall aims of the organisation.

Unrestricted Funds: These represent amounts received which are expendable at the discretion of the Board in furtherance of the objectives of the Charity

Charitable Activities

Resources expended on charitable activities comprise of the following:

	2017	**2016**
	€	**€**
Home help and patient care	433,462	412,895
Nursing help	233,168	227,860
Medical aids, appliances and equipment	485,407	524,639
Direct services support costs	92,863	82,973
Information service costs	40,681	29,097
	1,285,581	1,277,464

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Medical aids	33.33%
Fixtures, fittings and equipment	20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Debtors

Debtors are initially recognised at fair value and thereafter stated at amortised cost using 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 include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independent administered fund

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 8510. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred

Significant accounting judgements and key sources of estimation uncertainty

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 discussed below

Establishing useful economic lives for depreciation purposes of medical aids, fixtures fittings 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

3. (Deficit) / Surplus

(Deficit) / Surplus is stated after charging/(crediting):

	2017	2016
	€	€
(Gain)/loss on disposal of tangible assets	6,570	1,481
Research and development expenditure written off	40,000	25,000
Fees payable for the audit of the financial statements	4,663	4,663
	_______	_______

4. Staff costs

The average number of persons employed by the company during the financial year was as follows:

	2017	2016
	Number	Number
Fundraising and administration staff	8	7
Patients services staff	3	3
	_______	_______
	11	10
	_______	_______

The aggregate payroll costs incurred during the financial year were:

	2017	2016
	€	€
Wages and salaries	490,888	456,086
Social insurance costs	52,985	49,332
Other retirement benefit costs	24,839	21,827
	_______	_______
	568,712	527,245
	_______	_______

5. Key management personnel

Key management includes the Board of Directors (executive and non-executive), all members of the Company Management and Company Secretary. The compensation paid or payable to key management for services is shown below:

	2017	2016
	€	€
Key management compensation:		
Salaries and other short-term employee benefits	80,758	81,350
	______	______

The Directors do not get compensated.

6. Other interest receivable and similar income

	2017	2016
	Number	Number
Bank deposits	51,810	12,734
	______	______

7. Tangible assets

	Plant and machinery	**Fixtures Fittings & Equipment**	**Total**
	€	€	€
Cost			
At 1 January 2017	2,036,857	61,602	2,098,459
Additions	226,273	-	226,273
Disposals	(228,000)	-	(228,000)
At 31 December 2017	2,035,130	61,602	2,096,732
Depreciation			
At 1 January 2017	1,645,269	61,602	1,706,871
Charge for the financial year	275,407	-	275,407
Disposals	(221,430)	-	(221,430)
At 31 December 2017	1,699,246	61,602	1,760,848
Carrying amount			
At 31 December 2017	335,884	-	335,884

8. Debtors

	2017	2016
	€	€
Other debtors	1,295	5,179
VAT recoverable	18,354	16,394
PAYE PRSI overpayment	27	18,617
Prepayments and accrued income	63,907	23,543
	83,583	63,733

9. Creditors: amounts falling due within one year

	2017	2016
	€	€
Credit card	6,657	8,920
Trade creditors	61,730	25,904
Pension contributions	3,605	269
Deferred income - Research	-	200,000
Other creditors	(2,555)	(2,859)
Accruals	65,257	50,000
	134,694	282,234

10. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was €24,839 (2016: €21,827).

11. Funds of the organisation

	2017		**2016**	
	Restricted Funds	**Unrestricted Funds**	**Restricted Funds**	**Unrestricted Funds**
	€	**€**	**€**	**€**
Opening balance	-	2,236,407	-	2,239,348
Received during the year	85,910	1,723,791	103,129	1,664,432
Expended during the year	(85,910)	(1,687,676)	(103,129)	(1,667,373)
Closing balance	-	2,272,522	-	2,236,407

12. Status

The liability of members is limited

The company is limited by guarantee, not having 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 company on winding up such amounts as may be required not exceeding one Euro (€1).

13. Capital commitments

There were no material capital commitments at the reporting date.

14. Contingent liabilities

The company had no material contingent liabilities for the year ended 31 December 2017.

15. Events after end of reporting period

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

16. Cash and cash equivalents

	2017	2016
	€	€
Cash and bank balances	1,987,746	2,063,322
	______	___

17. Approval of financial statements

The board of directors approved these financial statements for issue on 14th August 2018.

The following pages do not form part of the statutory accounts

The Motor Neurone Disease Association
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and Expenditure

Income	**2017**	2016
H.S.E. Dublin North East - Revenue	214,037	207,852
Restricted Grant Income - Other	12,574	14,000
H.S.E. Dublin North East - Respite	10,000	19,491
H.S.E. West - Respite	14,000	11,500
H.S.E. West - Equipment	10,000	7,000
H.S.E. West - Regional	-	6,185
H.S.E. South - Respite	7,400	9,494
H.S.E. South - Equipment	500	10,000
H.S.E. Mid Leinster - Equipment	1,000	-
HSE Midlands - Respite	24,606	6,000
Direct mail nurse campaign	5,810	10,806
AVP Grants	-	12,434
General fundraising	447,801	369,495
Donations	237,079	289,468
Corporate donations	79,055	79,249
June Ball	19,415	-
Marathons	151,300	141,397
Sponsored Walks / Swim / Cycle	121,447	130,954
Sponsored silence campaign	40,118	30,077
Drink tea campaign	130,520	152,165
Golf competitions	21,358	33,173
Easter eggs	32,297	27,378
Grand raffle	31,520	38,061
Church gate collection boxes	31,689	33,512
Ice bucket campaign	-	1,325
Merchandise	7,599	11,507
Christmas cards	14,316	17,629
White collar boxing	22,594	21,653
Abseil event	46,116	63,022
Charity of the year	23,715	-
Restricted Personal Donations	20	-
	1,757,886	1,754,827

The Motor Neurone Disease Association
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and Expenditure

Administrative expenses	**2017**	2016
Wages and salaries	(490,888)	(456,086)
Employer's PRSI contributions	(52,985)	(49,332)
Employers pension contribution	(24,839)	(21,827)
Staff training	(5,018)	(2,269)
Office rent	(27,895)	(27,618)
Insurance	(1,336)	(1,420)
Home help	(377,780)	(388,228)
Nurse on call expenses	(72,202)	(39,225)
Counselling	(8,325)	(7,605)
Patient care meetings	(17,416)	(17,062)
Medical aids expenses	(100,374)	(92,573)
Fundraising expenses	(58,437)	(89,922)
Postage	(16,276)	(15,983)
Promotional material	(37,601)	(29,593)
Telephone	(4,803)	(6,112)
Computer costs	(10,215)	(6,983)
Motor & travel	(2,430)	(4,441)
Conference-symposium	(4,672)	(20,360)
Transport & storage	(109,625)	(102,631)
Research	(40,000)	(25,000)
Legal and professional fees	(1,541)	(3,273)
Audit	(4,663)	(4,663)
Bank charges	(3,872)	(4,163)
General expenses	(10,154)	(13,026)
Subscriptions	(8,261)	(10,372)
Depreciation on medical aids	(275,408)	(329,255)
Profit (loss) on disposal of fixed assets	(6,570)	(1,481)
	(1,773,586)	(1,770,503)
Other interest receivable and similar income	51,810	12,734
(Deficit) / surplus for the financial year	36,110	(2,942)

Irish
Motor
Neurone
Disease
Association

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