

# **Irish Progressive Association For Autism Company 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**

The principal activity of the company continues to be the provision of support and services to children with autism and their families.

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

The company is a registered charity with the Irish Revenue Commissioners (CHY 17702).

The organisation is registered with the Charities Regulatory Authority (Reg. no. 20066444).

The financial position of the organisation continues to be strong and stable with a healthy cash and asset position at 31 December 2018. All of the proposed developments flagged in last year's financial statements were completed on time and on budget including the building extension and the launch of an information portal app. There has been no significant change in these activities during the year ended 31 December 2018. The organisation will continue to provide direct services through a range of programmes such as:

Early Learning Unit.

Building Blocks Educational Support Service.

PALS - Personal and Life Skills Programme.

Family Support Service.

Advocacy Service.

Helpline.

Parent Training and Workshops.

Project Development - Social Skills App Series/Autism Aware Project.

Autism Awareness Initiatives.

Website and Facebook.

### **Principal Risks and Uncertainties**

The principal risks and uncertainties facing the company revolve around the continuing provision of funding by State bodies to enable the organisation to fulfil its mission to provide support and services to children and client families. The primary funders are the Department of Special Education and HSE Disability Services. The board of the organisation remains in close contact with these bodies and can confirm that all funding is secure and guaranteed for the forthcoming year. The management and the directors of the organisation mitigate against any risks and uncertainties by having strong, robust and open internal governance policies in place. Prudent and close budgetary control of the finances also assists in mitigating any risks and uncertainties.

### **Financial Results**

The surplus for the year after providing for depreciation amounted to €89,676 (2017 - €131,509).

At the end of the year, the company has assets of €657,404 (2017 - €576,326) and liabilities of €289,054 (2017 - €297,652). The net assets of the company have increased by €89,676.

### **Directors and Secretary**

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

Eamonn O'Donovan

Paul McGuirk

Eoin Motherway

Colette Quinn (Appointed 22 May 2018)

The secretary who served throughout the year was Paul McGuirk.

# **Irish Progressive Association For Autism Company CLG**

## **DIRECTORS' REPORT**

for the year ended 31 December 2018

### **Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

The organisation remains focused on the delivery of the many learning and support services and programmes to children and client families. During 2018 a Play Therapy Room and Life Skills Room was added to the Centre in Carrigaline and the organisation successfully completed and launched a parent support portal: AutismAware.ie. The organisation also launched three new services for parents and children in 2018. These new services are: a Behavioural Support, a Subsidized Occupational Therapy Service and a Parent Life Coaching service. The organization remains ambitious to identify other areas where it is felt that a positive difference can be made in the lives of client families and children in the years ahead.

The launch of the AutismAware online portal in 2018 signaled the organisation's first steps into the area of parent wellness and positive mental health. At Shine we recognize the importance of supporting the whole family through the challenges that autism can present to them. Parents who function well and are resilient in the face of these challenges can achieve better outcomes for themselves and for their families. Shine also hosted a very successful conference on Parent Learning & Parent Wellness in Cork City Hall in October 2018. The success of the Parent Coaching programme supported by Aviva is testament to the need for more work and focus in this area. The Board of the organisation has commissioned a research study to explore and identify how the organization can make a real contribution in the areas of positive mental, coping and resilience for special needs parents. We expect the results of this study in June 2020.

### **Post Balance Sheet Events**

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

### **Auditors**

The auditors, T A Sheehan & Co have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### **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 No.7, Weston View, Ballinrea Road, Carrigaline, Co. Cork.

**Signed on behalf of the board**

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**Paul McGuirk**  
Director

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**Eoin Motherway**  
Director

**11 October 2019**



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Progressive Association For Autism Company CLG**

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

#### **Opinion**

We have audited the financial statements of Irish Progressive Association For Autism Company CLG ('the company') for the year ended 31 December 2018 which comprise the Income and Expenditure Account, 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".

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"; 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 Irish Progressive Association For Autism Company 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 9, 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.

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**Tom Sheehan**  
for and on behalf of  
**T A SHEEHAN & CO**  
Statutory Audit Firm  
Copley Street  
Cork  
Ireland

**11 October 2019**

# Irish Progressive Association For Autism Company CLG

## BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	10	431,591	311,934
<b>Current Assets</b>			
Debtors	11	41,163	77,447
Cash and cash equivalents		184,650	186,945
		225,813	264,392
Creditors: Amounts falling due within one year	12	(25,815)	(28,148)
<b>Net Current Assets</b>		199,998	236,244
<b>Total Assets less Current Liabilities</b>		631,589	548,178
Government grants	14	(263,239)	(269,504)
<b>Net Assets</b>		368,350	278,674
<b>Reserves</b>			
Income and expenditure account		368,350	278,674
<b>Members' Funds</b>		368,350	278,674

Approved by the board on 11 October 2019 and signed on its behalf by:

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Paul McGuirk  
Director

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Eoin Motherway  
Director