

**Registered number: 506850**

**MENTAL HEALTH REFORM  
(A Company Limited by Guarantee)**

**DIRECTORS REPORT  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

**84 Northumberland Road  
Ballsbridge  
Dublin 4**

**Duignan Carthy O'Neill Limited  
Chartered Accountants  
Registered Auditors**

**MENTAL HEALTH REFORM**  
**(A Company Limited by Guarantee)**

**COMPANY INFORMATION**

<b>Directors</b>	Mark Byrne (appointed 31 March 2017) Oliver Coleman Duffy Conor Daly (appointed 7 April 2017) Anne Ellis (appointed 29 September 2017) Agnes Higgins Áine Hynes (appointed 29 September 2017) Mark Kennedy (appointed 29 September 2017) Michele Kerrigan (appointed 12 July 2017) Pádraig Love (appointed 7 April 2017) Caroline McGrath (resigned 12 July 2017) Edmond Molloy (resigned 12 July 2017) Carol Moore (resigned 12 July 2017) Colette Nolan (resigned 12 July 2017) Ali Rochford Lochlan Scott (appointed 29 September 2017) Stephen Treacy (resigned 25 January 2017) Tanya Ward
<b>Company secretary</b>	Michele Kerrigan
<b>Registered number</b>	506850
<b>Registered office</b>	Coleraine House Coleraine Street Dublin 7
<b>Independent auditors</b>	Duignan Carthy O'Neill Limited Chartered Accountants & Registered Auditors 84 Northumberland Road Ballsbridge Dublin 4
<b>Bankers</b>	Bank of Ireland 34 College Green Dublin 2  KBC Bank Ireland Plc Sandwith Street Dublin 2  Ulster Bank P.O. Box 145 33 College Green Dublin 2

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**MENTAL HEALTH REFORM**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

The directors present their annual report and the audited financial statements for the year ended 31 December 2017.

**Directors' responsibilities statement**

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

Irish company law requires the directors to prepare the financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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, of the surplus or deficit of the Company for that 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's financial statements 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 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, enable them to ensure that the financial statements and Directors' 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**Principal activities**

The principal activity of the company during the year was to promote improved mental health services.

**Business review**

The Board of Directors of Mental Health Reform consider the financial performance to be satisfactory. Overall, gross income increased by €192,391 which was due in large part to core funding from the Health Service Executive (HSE) provided for the first time and increased funding for the eMental Health (eMEN) project.

Mental Health Reform generated a surplus of €18,458 from non-project related donations and membership fees which will be retained for use on future campaigning activities.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Directors**

The directors who served during the year were:

Mark Byrne (appointed 31 March 2017)  
Oliver Coleman Duffy  
Conor Daly (appointed 7 April 2017)  
Anne Ellis (appointed 29 September 2017)  
Agnes Higgins  
Áine Hynes (appointed 29 September 2017)  
Mark Kennedy (appointed 29 September 2017)  
Michele Kerrigan (appointed 12 July 2017)  
Pádraig Love (appointed 7 April 2017)  
Caroline McGrath (resigned 12 July 2017)  
Edmond Molloy (resigned 12 July 2017)  
Carol Moore (resigned 12 July 2017)  
Colette Nolan (resigned 12 July 2017)  
Ali Rochford  
Lochlann Scott (appointed 29 September 2017)  
Stephen Treacy (resigned 25 January 2017)  
Tanya Ward

**Principal risks and uncertainties**

The Board of Directors carried out an organisational risk assessment during 2017 and identified that the principal risks and uncertainties facing the organisation are:

1. A loss or reduction in core funding coupled with a reliance on statutory funding;
2. Inadequate capacity at Board level in terms of numbers of Directors or their skills; and
3. Negative publicity caused by poor quality work.

The Board identified the following controls and actions to mitigate these risks:

1. Develop multiple funding streams and implement a fundraising action plan;
2. Support the Nominations Committee and provide induction and training to Board members; and
3. Increase transparency by informing the general public about how the organisation is run and ensure quality assurance is in place for published documents.

**Organisational structure**

As of December, 2017, the staff complement was as follows: Executive Director (Shari McDaid); Senior Research and Policy Officer (Kate Mitchell); Governance and Operations Manager (Jim Winters); eMental Health Project Officer (Dominika Topolska); eMental Health Project Scientific Management Advisor (Kevin Cullen); Communications & Campaigns Officer (Ray Burke); Research Assistant (Oscar James) and Communications and Information Executive (Gail Seekamp).

**Vision statement**

MHR's vision is for an Ireland where people experiencing mental health difficulties can recover their well-being and live a full life in their community.

**Mission statement**

Mental Health Reform's mission is to be the unifying voice that drives progressive reform of mental health supports in

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

Ireland.

**Objectives and activities**

The main object of the Company is to benefit the community by promoting best practice in all aspects of service provision to people experiencing mental health difficulties and advancing the education of the public at large to the benefits of an Ireland where people achieve and enjoy the highest attainable standard of mental health.

The following objects set out hereafter are exclusively subsidiary and ancillary to the main object set out above and these objects are to be used only for the attainment of that main object and any income generated therefrom, is to be applied for the main object only.

1. To provide information and education on best practice in mental health service provision to groups and organisations, communities and other relevant persons.
2. To promote public awareness of the importance of mental health to the achievement of personal health and wellbeing.
3. To promote the provision of the highest attainable standard of public mental health and social services which are oriented to the individual's recovery and social integration into community life.
4. To provide assistance to and represent groups and bodies working in the mental health arena through consultation, information sharing and mutual support.
5. To train and work with other groups and bodies encouraging the fullest participation of mental health interest groups in the mental health discourse and the development of quality services.

**Achievements and performance**

Mental Health Reform's achievements in 2017 included:

- Developing and distributing the My Voice Matters national survey on people's experiences of mental health services, one for service users and one for family members/carers/supporters;
- Demonstrating the potential for integrating employment and mental health supports by conducting the Integrating Employment and Mental Health Supports project;
- Empowering people with experience of homelessness and mental health through the Homeless Adults Speak Out on Mental Health project, in partnership with the Dublin Simon Community, including publishing the Homelessness and Mental Health: Voices of Experience report;
- Harnessing public support for improved mental health services and legislative reform through our campaigns for 24/7 mental health services and reform of Mental Health legislation;
- Highlighting the advocacy needs of people living in the community by publishing the Advocacy Needs of Mental Health Service Users Living in the Community report; and
- Exploring the role of technology in mental health service delivery through the eMEN project.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Facilitating a coordinated, evidence-based voice to government and public bodies**

Mental Health Reform made the following written submissions to various government departments, committees and public bodies on a broad range of issues including:

- the review of A Vision for Change: The Report of the Expert Group on Mental Health;
- budget 2018;
- the Comprehensive Employment Strategy for People with Disabilities;
- the National Taskforce on Youth Mental Health; and
- child and Adolescent Mental Health Services.

Mental Health Reform also supported the Homeless Adults Speak Out on Mental Health group to make a submission on the issue of mental health and homelessness.

Mental Health Reform is a coalition of organisations dedicated to the promotion of improved mental health services in Ireland. Mental Health Reform offers both governing membership and associate membership to organisations who share our vision and values.

The coordinating voice of Mental Health Reform was strengthened with nine new organisations joining as members in 2017. As of December, 2017, Mental Health Reform had a membership of 63 organisations.

Mental Health Reform's understanding of the experience of people using mental health services and their families and other stakeholders was improved as a result of advice and input from the following groups:

- Children's Mental Health Advisory Group;
- Grassroots Forum;
- Ethnic Minorities Advisory Group;
- Homeless Sector Advisory Group; and
- Multidisciplinary Advisory Group.

During the year, Mental Health Reform participated in the Youth Mental Health Taskforce, the Disability Stakeholders Group, the Advancing Recovery in Ireland Steering Group, and the Vision for Change Oversight Group.

**Advocacy**

Mental Health Reform has consistently called for the delivery of holistic, 24/7 community based crisis mental health services across Ireland. In 2017, the organisation ran a public campaign focused on achieving a specific improvement in out-of-office-hours access to mental health services. In February a petition of almost 12,000 signatures was delivered to Minister of State for Mental Health and Older People, Helen McEntee, TD by Mental Health Reform, A Lust for Life, Uplift and Future Voices. An additional 1,000 petitioners signed the petition when it was relaunched in November 2017.

Mental Health Reform continued to meet with elected TDs and Senators, provided the secretariat to the Oireachtas Group on Mental Health, and circulated briefing papers to elected representatives in order to inform them of the coalition's policy positions. Mental Health Reform also made a submission to and spoke at the Seanad Consultation on Child and Adolescent Mental Health Services.

In August 2017 Mental Health welcomed the passage of the Mental Health (Amendment) Bill 2017 through report stage in Dáil Éireann. The establishment of an Oireachtas Committee on the Future of Mental Health Care was also a significant milestone in 2017.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Research and innovation**

In 2017, Mental Health Reform published *Advocacy Needs of Mental Health Service Users Living in the Community*. This research examined the need for advocacy supports for people who use mental health services and who need help to make decisions or access their rights and entitlements. The research consisted of a pilot of a survey to identify advocacy support needs.

Mental Health Reform also commissioned a survey of public attitudes to investment in mental health care in Ireland. The results of this survey will be available in 2018.

Mental Health Reform continued its collaborative work during 2017 on the eMEN (the transnational eMental health project about improving mental health through technology). The eMEN project involves six EU member states. Mental Health Reform is the sole Irish partner. Over 150 delegates attended a national conference on eMental health and technology, jointly hosted by Mental Health Reform and ReachOut.

Mental Health Reform continued to collaborate in project EOLAS. This is a collaborative project involving mental health service users and their families. Mental Health Reform's involvement will help to ensure that the sector is aware of and benefits from the project and the design, implementation and analysis of the project evaluation.

Mental Health Reform also participated in the PPI Ignite Programme with Trinity College, Dublin. This project is about creating the right environment, training, support and processes to help researchers engage public and patients in their health-related research from the beginning. It is the first of its kind in Ireland.

The Integrating Employment and Mental Health Supports Project was managed and evaluated by Mental Health Reform in 2017. This project was made possible with financial support from Genio, the Department of Employment Affairs and the Department of Social Protection. Partners in the project were the Health Service Executive, Departments of Employment Affairs and Social Protection and four Employability companies. The initiative was so successful that it will be mainstreamed in 2018.

**Capacity building**

Mental Health Reform, with the support of the St Stephen's Green Trust, continued its work with the Homeless Adults Speak Out on Mental Health group. This is a partnership with Dublin Simon. Members of the group were involved in the launch of the *Homeless Mental Health: Voices of Experience* report produced and published by Mental Health Reform. Group members have also participated on the HSE's homeless mental health advisory group.

Mental Health Reform organised the Individual Stories initiative - a training and self-development workshop for people with experience of mental health issues. Twenty-six people participated in the workshop which provided them with the skills and confidence to speak on television and radio about their lived experiences. This initiative was made possible through funding from the Ireland Funds.

The Mental Health Reform Grassroots Forum - which is comprised of people who have used mental health services, family members and supporters - contributed to various policy positions during the year. The forum, which met on three occasions in 2017, also advised on the coalition's submission to the review of *A Vision for Change*. The forum reviewed its work and agreed a plan of work for 2018.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Governance**

The Board of Directors met six times in 2017. The Finance and Audit Committee met on five occasions and the Fundraising Committee met on two occasions. The Nominations Committee met on two occasions to consider nominations for vacancies to the Board.

The Board of Directors continued to oversee the organisation's compliance with its statutory and regulatory obligations, including the Charities Act 2009, the Companies Act 2014 and the Lobbying Act 2015. In addition, the organisation is compliant with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland and has signed up to the Statement of Guiding Principles for Fundraising, published by the Irish Charities Tax Reform Group (now Charities Institute Ireland).

In 2017, the Board of Directors reviewed the organisation's Corporate Governance Handbook and Financial Procedures Manual. A number of changes were made as a result of these reviews.

The financial controls for the organisation are set out in the Financial Procedures Manual which has been approved by the Board. The administration of the organisation's finances operated during the year in line with the Financial Procedures Manual.

**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are held at the the company's registered office at Coleraine House, Coleraine Street, Dublin 7.

**Events since the end of the year**

There were no events after the balance sheet date which have a material impact on the company's financial statements.

**Future developments**

In the fourth quarter of 2017 the Board of Directors started a review the organisation's current Strategic Plan. This process will be completed in early 2018.

**Statement on relevant audit information**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**Auditors**

Duignan Carthy O' Neill resigned as auditors during the period and the directors appointed Duignan Carthy O'Neill Limited to fill the casual vacancy. Duignan Carthy O'Neill Limited have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**Auditors**

Duignan Carthy O' Neill resigned as auditors during the period and the Directors appointed Duignan Carthy O' Neill Limited to fill the casual vacancy. Duignan Carthy O' Neill Limited have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

*Agnes Higgins*  
.....  
Director

*Mark Byrne*  
.....  
Director

Date: 17<sup>th</sup> July 2018

**MENTAL HEALTH REFORM**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MENTAL HEALTH REFORM**

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

**Opinion**

We have audited the financial statements of Mental Health Reform (the 'Company') for the year ended 31 December 2017, which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in Funds and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 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 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MENTAL HEALTH REFORM (CONTINUED)**

**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 Auditors' 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.

**Opinion 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 is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, and 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 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.

**Respective responsibilities**

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement on page 1, 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 the directors 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 going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**MENTAL HEALTH REFORM**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MENTAL HEALTH REFORM (CONTINUED)**

**Auditors' 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 Auditors' 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 the 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 located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' Report.

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

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.

Timothy F. Carthy  
for and on behalf of  
**Duignan Carthy O'Neill Limited**  
Chartered Accountants  
Registered Auditors  
84 Northumberland Road  
Ballsbridge  
Dublin 4  
Date:

**MENTAL HEALTH REFORM**  
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**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	2017 €	2016 €
Income	4	573,075	380,684
Expenditure on charitable activities		<b>(554,825)</b>	<i>(357,398)</i>
<b>Operating income</b>		<b>18,250</b>	<i>23,286</i>
Interest receivable		<b>208</b>	<i>596</i>
<b>Surplus for the year</b>		<b>18,458</b>	<i>23,882</i>
<b>Other comprehensive income:</b>			
<b>Total comprehensive income for the year</b>		<b>18,458</b>	<i>23,882</i>

There were no recognised gains and losses for 2017 or 2016 other than those included in the income and expenditure account.

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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2017**

	Note		2017 €	2016 €
<b>Current assets</b>				
Debtors: amounts falling due within one year	7	182,679	164,401	
Cash at bank and in hand	8	171,302	217,049	
		353,981	381,450	
Creditors: amounts falling due within one year	9	(311,641)	(357,568)	
<b>Net current assets</b>			<b>42,340</b>	<b>23,882</b>
<b>Total assets less current liabilities</b>			<b>42,340</b>	<b>23,882</b>
<b>Net assets</b>			<b>42,340</b>	<b>23,882</b>
<b>Capital and reserves</b>				
Income and expenditure account			42,340	23,882
<b>Members' funds</b>			<b>42,340</b>	<b>23,882</b>

The financial statements were approved and authorised for issue by the board:

.....  
*Agnes Abigail*  
 Director

.....  
*Made Byre*  
 Director

Date: 17<sup>th</sup> July 2018

The notes on pages 15 to 21 form part of these financial statements.

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**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	Income and expenditure account	Total funds
	€	€
<b>At 1 January 2016</b>	-	-
<b>Comprehensive income for the year</b>		
Surplus for the year	23,882	23,882
<b>Total comprehensive income for the year</b>	<u>23,882</u>	<u>23,882</u>
<b>At 1 January 2017</b>	23,882	23,882
<b>Comprehensive income for the year</b>		
Surplus for the year	18,458	18,458
<b>Total comprehensive income for the year</b>	<u>18,458</u>	<u>18,458</u>
<b>At 31 December 2017</b>	<u><u>42,340</u></u>	<u><u>42,340</u></u>

**MENTAL HEALTH REFORM**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

	<b>2017</b>	<b>2016</b>
	€	€
<b>Cash flows from operating activities</b>		
Surplus for the financial year	<b>18,458</b>	23,882
<b>Adjustments for:</b>		
Interest received	<b>(208)</b>	(596)
(Increase) in debtors	<b>(18,278)</b>	(162,970)
(Decrease)/increase in creditors	<b>(45,927)</b>	42,318
<b>Net cash generated from operating activities</b>	<b>(45,955)</b>	(97,366)
<b>Cash flows from investing activities</b>		
Interest received	<b>208</b>	596
<b>Net cash from investing activities</b>	<b>208</b>	596
<b>Net (decrease) in cash and cash equivalents</b>	<b>(45,747)</b>	(96,770)
Cash and cash equivalents at beginning of year	<b>217,049</b>	313,819
<b>Cash and cash equivalents at the end of year</b>	<b>171,302</b>	217,049
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	<b>171,302</b>	217,049
	<b>171,302</b>	217,049

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. General information**

Mental Health Reform is a company limited by guarantee, incorporated in the Republic of Ireland. The Registered Office is, Coleraine House, Coleraine Street, Dublin 7, 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 Director's Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**2.2 Company name**

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the word 'Company Limited by Guarantee' from its name.

**2.3 Income**

The income shown in the income and expenditure account represents grants from funders, donations, payments for research services, deposit interest, training and membership income invoiced during the period. Income not applied or expended in the period is deferred to future accounting periods.

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

**2.6 Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**2.7 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.8 Government grants**

Grants are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Income and Expenditure Account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

The contributions are recognised as an expense in the Income Statement when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.9 Pensions**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payments obligations.

The contributions are recognised as an expense in the Income Statement when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.10 Interest income**

Interest income is recognised in the Income and Expenditure Account using the effective interest method.

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**3. Judgments in applying accounting policies 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.

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

**4. Analysis of income**

	2017 €	2016 €
Genio Grant	40,400	24,347
HSE - KPI	-	3,662
Community Foundation for Ireland	50,000	85,000
Donations	11,245	9,237
Fundraising Income	5,368	2,873
Membership	17,544	12,996
eMental Health Project	73,453	33,216
HSE - Research Officer	-	46,899
Research Income	-	2,000
Membership Donations	412	31,066
Other Grant Income	22,374	26,051
Pobal Funding	85,870	90,337
Ireland Fund	6,000	-
HSE Grant	256,219	-
St. Stephens' Green Trust	4,190	13,000
	<b>573,075</b>	<b>380,684</b>

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**5. Employees**

The average monthly number of employees, including the Executive Director, during the year was as follows:

	<b>2017</b>	<i>2016</i>
	<b>No.</b>	<i>No.</i>
Employees	<b>7</b>	<i>5</i>

The total salary of the Executive Director for the year was €70,240 (2016: €64,887).

	<b>2017</b>	<i>2016</i>
	<b>No.</b>	<i>No.</i>
<b>Employment benefits breakdown</b>		
€70,000 - €79,999	<b>1</b>	<i>-</i>

There were no employment benefits paid in excess of €80,000.

**6. Taxation**

No charge to taxation arises as the company has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act, 1997

**7. Debtors**

	<b>2017</b>	<i>2016</i>
	<b>€</b>	<i>€</i>
Prepayments and other debtors	<b>1,888</b>	<i>4,792</i>
Accrued income	<b>180,791</b>	<i>159,609</i>
	<b>182,679</b>	<i>164,401</i>

**8. Cash and cash equivalents**

	<b>2017</b>	<i>2016</i>
	<b>€</b>	<i>€</i>
Cash at bank and in hand	<b>171,302</b>	<i>217,049</i>
	<b>171,302</b>	<i>217,049</i>

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**9. Creditors: Amounts falling due within one year**

	2017	2016
	€	€
Trade creditors	4,776	5,860
Taxation and social insurance	11,076	10,960
Accruals	7,186	7,168
Deferred income (note 10)	288,603	333,580
	<b>311,641</b>	<b>357,568</b>
	<b>311,641</b>	<b>357,568</b>

	2017	2016
	€	€
<b>Other taxation and social insurance</b>		
PAYE/PRSI control	11,076	10,960
	<b>11,076</b>	<b>10,960</b>
	<b>11,076</b>	<b>10,960</b>

**10. Deferred income**

	2017	2016
	€	€
One Foundation	178,599	178,599
Genio	14,356	21,274
Lottery - DOH	38,432	55,350
Lottery - HSE	3,900	-
HSE	40,438	-
Pobal	4,068	337
St. Stephens' Green Trust	8,810	-
American Ireland Fund	-	6,000
IHREC	-	2,240
HSE Research Officer	-	33,101
HSE KPI	-	12,338
HSE eMen	-	24,341
	<b>288,603</b>	<b>333,580</b>
	<b>288,603</b>	<b>333,580</b>

The above amounts comprise monies received in respect of specific work projects which have not been completed.

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**11. Company status**

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

**12. Contingent liabilities**

As outlined in Note 1, the company has received government grants towards the purchase of tangible fixed assets and for revenue purposes. Should these assets not be used for the purpose specified, the grants will become repayable in whole or in part.

**13. Pension commitments**

The company operates a defined contribution pension scheme for all employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Income and Expenditure account as they become payable.

**14. Pobal grant**

During the financial year, Mental Health Reform (MHR) received a grant from the Department of the Environment, Community and Local Government, dispensed by Pobal, for the period from 1st July 2016 to 30th June 2019. The grant is for the Scheme to Support National Organisations (SSNO).

The total monies that will be awarded in respect of the grant are €269,085 of which €89,601 was in respect of the current year. The grant has been awarded and restricted to assist with staffing and core overhead costs and is not capital in nature. No capital grant was received from Pobal during the year or from any other source.

The grant was used by MHR in accordance with the signed agreement between Pobal and themselves, dated 13th June 2016.

MHR have obtained an up to date Tax Clearance Certificate as in compliance with the relevant Circulars, including Circular 44/2006.

	<b>2017</b>
	<b>€</b>
Opening balance	<b>337</b>
Amount received	<b>89,601</b>
Released to income	<b>(85,870)</b>
<b>Deferred at 31 December 2017</b>	<b>4,068</b>

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**15. HSE grant**

During the financial year, Mental Health Reform (MHR) received a grant from the HSE for the calendar year 2017.

The total monies that were awarded in respect of the grant in 2017 were €225,000. The grant has been awarded and restricted to assist with staffing, core overhead costs and direct project costs of the eMEN project, and is not capital in nature. No capital grant was received from the HSE during the year or from any other source.

The grant was used by MHR in accordance with the signed agreement between the HSE and themselves, dated 4th July 2017.

MHR have obtained an up to date Tax Clearance Certificate as in compliance with the relevant Circulars, including Circular 44/2006.

	<b>2017</b>
	<b>€</b>
Opening balance - deferred	<b>45,439</b>
Opening balance - receivable	<b>(134,730)</b>
Amount received	<b>284,730</b>
Released to income	<b>(207,243)</b>
Amount due at year-end	<b>50,365</b>
<b>Deferred at 31 December 2017</b>	<b>38,561</b>

**16. Related party transactions**

One director received a fee of €500 in respect of services rendered during the year. This service was carried out at arms length. No other related party transactions occurred during the year.

**17. Key Management Personnel Remuneration**

The total management remuneration for the senior management team was €91,323 (2016: €64,877). No director received remuneration from the company during the year.

**18. Post balance sheet events**

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

**19. Controlling party**

The company is controlled by its members. It is the members responsibility to elect management to look after the affairs of the company.

**20. Approval of financial statements**

The board of directors approved these financial statements for issue on