

HHT Ireland Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

KSi Faulkner Orr Limited
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

Charity Number: CHY21824
Charities Regulatory Authority Number: 20105174

HHT Ireland Company Limited by Guarantee

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HHT Ireland Company Limited by Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Elaine Solan Petronella McLoughlin Michael Dunne Michael MacGinty David Woods Jamie Kennedy
Chairperson	Dara Woods
Company Secretary	David Woods
Charity Number	CHY21824
Charities Regulatory Authority Number	20105174
Principal Address	17 Drynam Court Swords Co Dublin Ireland
Auditors	KSí Faulkner Orr Limited Statutory Auditors Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Ulster Bank Swords Shopping Centre Swords Co Dublin Ireland Allied Irish Bank Main Street Swords Co. Dublin

HHT Ireland Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of HHT Ireland Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

HHT Ireland received Charitable Status Approval on 19 October 2017 and registered as a company limited by guarantee (CLG) on 2 February 2018. Charitable Status Exemption was granted by the Revenue Commissioners on 3 September 2018.

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

Structure, Governance and Management

Governance

HHT Ireland is committed to and works in accordance with the standards documented in the Governance Code and Guidelines issued by the Charities Regulator. The Compliance Record will be completed as required annually. A Code of Conduct has been adopted by the Board.

HHT Ireland Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Review of Activities, Achievements and Performance

This year, 2022, has been a difficult period again for everyone in the country as we all struggled to cope with the consequences of the covid-19 pandemic. Many of our activities were limited to what could be achieved by on-line and video contacts. Despite that, we did have some success in pursuing the objectives of HHT Ireland.

Raising Awareness:

Leaflet - Our explanatory leaflet "Coping with Nosebleeds" remains available to all on our website as well as in printed format.

School Guide - A revision of our School Guide to include Covid-19 recommendations remains available to all on our website as well as in printed format.

Newspaper Articles - In February, with the help of Rare Diseases Ireland, articles on HHT were printed in several newspapers, national and local and 1/2 interviews were given on radio and television.

Other - Significant effort was expended to increase activity on social media, making the name HHT Ireland more visible and guiding people with HHT to the website for information and support.

Supporting Patients and Families

Annual Forum - The Annual Patient Forum was held online via Zoom in May with several specialists attending also - from Haematology, Pulmonology & ENT disciplines. This has become a popular event as we provide plenty of time for members to get opportunity to put their questions to the experts!

Monthly Zooms - The monthly Patient Zoom meetings continued to be held monthly. This allowed contact to be maintained with families and patients and to discuss challenges/solutions.

Website - HHT Ireland maintains its website (HHTireland.org) which provides information and links concerning HHT. Constant updating of the website was carried out to help increase the reach of our audience. Contact can be made by e-mail, Facebook or Twitter or on a dedicated phonenumber.

Fundraising

Annual Moveathon - Since the success of our first ever virtual event Annual Moveathon - people have been fantastic and have responded to our call to action! This event recognises World HHT Day each year. Their choice of exercise each year varies and this year was no exception. Forms of exercise varied from a walk, run, swim & cycle. A series of Moveathon tips were posted on our social media platforms, increasing its awareness. Participants were invited to share their photos/videos of their training sessions in advance of the Big Day. HHT Ireland later produced a ThankYou video, consisting of many short clips received. The event was deemed a great success again and proceeds exceeded expectations!

Dublin Marathon - In Oct, Brian Crothers from Belfast participated in the Dublin Marathon to help raise awareness and funds for HHT Ireland.

Fox Family - Colm Fox & family hosted a fundraising night in Findlaters of Howth in recognition of the support and information received by them after the birth of their new daughter, who tested positive for HHT.

Corporate Donations - Tesco Community Fund and Bank of Ireland Begin Together initiatives remained the two biggest sources of income during 2022.

Other Actions

International guidelines - HHT Ireland was very happy to continue to disseminate the 2nd HHT International Guidelines via our website & social media platforms.

HHT Europe - HHT Ireland has continued to maintain active links with HHT Europe and through it with many other HHT patient organisations throughout Europe. We participated in the creation of several campaigns across Europe - #HHTOK, #myHHTvalentine, Ukrainian Crisis. Our involvement in the Communications teams and CAB teams ensures that we have up-to-date information on HHT and informed on best practice for raising awareness and supporting patients.

Rare Diseases Ireland - Also, for the same reasons, close contact has been maintained with Rare Diseases Ireland. We were happy to take part in their #ShareAToastie campaign to highlight RareDiseaseDay2022.

CureHHT - We were delighted to be able to send two Scientific Reps (Petronella McLoughlin & Marie Ralphs) to

HHT Ireland Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

attend CureHHT 14th International Scientific Conference - Portugal Sept. This was a wonderful opportunity to mix with scientists & clinicians from across Europe and USA.

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €53,107 (2021 - €51,734) and liabilities of €1,000 (2021 - €1,000). The net assets of the charity have increased by €1,373.

Principal Risks and Uncertainties

The Trustees are satisfied that internal controls are adequate to manage and preserve the assets and funds of the Charity. The Charity has no exposure to financial risk.

Plans for 2023

1. Continue to recruit more Trustees
2. Collaborate with HHT Europe in Annual Campaigns - #myHHTvalentine (Feb); International Nurse Day (May); International Women's Day (March); #Moveathon (June); Oral Health Day (March); World Blood Donor Day (June).
3. 2023 Face-to-Face Patient Forum - first since Covid19.
4. Increase social media presence - Facebook, Instagram, youtube, Twitter.

Directors and Secretary

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

Elaine Solan
Petronella McLoughlin
Michael Dunne
Michael MacGinty
David Woods
Jamie Kennedy

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

The secretary who served throughout the financial year was David Woods.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. HHT Ireland Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Auditors

The auditors, KSi Faulkner Orr Limited, (Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

HHT Ireland Company Limited by Guarantee
DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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 .

Approved by the Board of Directors on 16/2/23 and signed on its behalf by:

Dara Woods.

Dara Woods
Chairperson

Jamie Kennedy

Jamie Kennedy
Director

HHT Ireland Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 16/2/23 and signed on its behalf by:

Dara Woods

Dara Woods
Chairperson

Jamie Kennedy

Jamie Kennedy
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of HHT Ireland Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of HHT Ireland Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of HHT Ireland Company Limited by Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the company. 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 set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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 charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, 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.

Further information regarding the scope of our responsibilities as auditor

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of HHT Ireland Company Limited by Guarantee

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Fallon

for and on behalf of

KSI FAULKNER ORR LIMITED

Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

.....**16/02/2023**.....

HHT Ireland Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Total 2021 €
Income					
Charitable activities					
Donations	3.1	11,330	11,330	13,973	13,973
Expenditure					
Charitable activities	4.1	9,957	9,957	3,480	3,480
Net income/(expenditure)		1,373	1,373	10,493	10,493
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		1,373	1,373	10,493	10,493
Reconciliation of funds					
Balances brought forward at 1 January 2022	8	50,734	50,734	40,241	40,241
Balances carried forward at 31 December 2022		52,107	52,107	50,734	50,734

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 16/2/23 and signed on its behalf by:

Dara Woods.

Dara Woods
Chairperson

Jamie Kennedy

Jamie Kennedy
Director

HHT Ireland Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Cash at bank and in hand		<u>53,107</u>	<u>51,734</u>
Creditors: Amounts falling due within one year	6	<u>(1,000)</u>	<u>(1,000)</u>
Net Current Assets		<u>52,107</u>	<u>50,734</u>
Total Assets less Current Liabilities		<u>52,107</u>	<u>50,734</u>
Funds			
General fund (unrestricted)		<u>52,107</u>	<u>50,734</u>
Total funds	8	<u>52,107</u>	<u>50,734</u>

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

Approved by the Board of Directors on 16/2/23 and signed on its behalf by:

Dara Woods.

Dara Woods
Chairperson

Jamie Kennedy

Jamie Kennedy
Director

HHT Ireland Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		<u>1,373</u>	<u>10,493</u>
		1,373	10,493
Movements in working capital:			
Movement in debtors		-	369
Movement in creditors		-	300
		<u>1,373</u>	<u>11,162</u>
Cash generated from operations		1,373	11,162
Net increase in cash and cash equivalents		1,373	11,162
Cash and cash equivalents at 1 January 2022		51,734	40,572
Cash and cash equivalents at 31 December 2022	10	<u>53,107</u>	<u>51,734</u>

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

HHT Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME					
3.1 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2022	2021
		€	€	€	€
Income from charitable activities		11,330	-	11,330	13,973
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2022
		€	€	€	2021
		€	€	€	€
Expenditure on charitable activities		3,579	-	6,378	9,957
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

4.2	SUPPORT COSTS	Charitable Activities	2022	2021		
		€	€	€		
	Support	6,378	6,378	2,101		
	Audit and accountancy	-	-	1,000		
		<u>6,378</u>	<u>6,378</u>	<u>3,101</u>		
5.	ANALYSIS OF SUPPORT COSTS		2022	2021		
			€	€		
	Support		6,378	2,101		
	Audit and accountancy		-	1,000		
			<u>6,378</u>	<u>3,101</u>		
6.	CREDITORS		2022	2021		
	Amounts falling due within one year		€	€		
	Accruals		1,000	1,000		
7.	RESERVES		2022	2021		
			€	€		
	At 1 January 2022		50,734	40,241		
	Surplus for the financial year		1,373	10,493		
	At 31 December 2022		<u>52,107</u>	<u>50,734</u>		
8.	FUNDS					
8.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Total Funds		
			€	€		
	At 1 January 2021		40,241	40,241		
	Movement during the financial year		10,493	10,493		
	At 31 December 2021		50,734	50,734		
	Movement during the financial year		1,373	1,373		
	At 31 December 2022		<u>52,107</u>	<u>52,107</u>		
8.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		1 January			between	31 December
		2022			funds	2022
		€	€	€	€	€
	Unrestricted funds					
	Unrestricted General	50,734	11,330	9,957	-	52,107
	Total funds	<u>50,734</u>	<u>11,330</u>	<u>9,957</u>	<u>-</u>	<u>52,107</u>

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	€	€	€
Unrestricted general funds	53,107	(1,000)	52,107
	<u>53,107</u>	<u>(1,000)</u>	<u>52,107</u>

9. STATUS

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

The liability of the members is limited.

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

10. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash and bank balances	<u>53,107</u>	<u>51,734</u>

11. POST-BALANCE SHEET EVENTS

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

12. MANAGEMENT AND OPERATIONS

All management, operations and activities of HHT Ireland are carried out on a voluntary basis by the Trustees and other volunteers. No remuneration is paid. Out of pocket expenses incurred in purchasing goods or services for HHT Ireland are reimbursed. No trustee or other person related to the company had any personal interest or any contract or transaction entered into by the company during the year.

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
 16/2/23.....

HHT IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

HHT Ireland Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
Income		11,330	13,973
Charitable activities and other expenses	1	(9,957)	(3,480)
Net surplus		1,373	10,493

HHT Ireland Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2022

	2022 €	2021 €
Expenses		
Patient Health Support	3,039	-
HHT Fees and Conferences	3,546	379
Insurance	368	-
Promotional material	33	-
Website and communications	1,373	1,581
Audit and Accountancy	984	1,000
Bank charges	145	-
General expenses	469	520
	<u>9,957</u>	<u>3,480</u>