

HHT Ireland Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

KSi Faulkner Orr Limited
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 (Resigned 2 August 2023) Petronella McLoughlin Michael Dunne (Resigned 10 May 2023) Michael MacGinty David Woods Jamie Kennedy (Appointed 10 May 2023) Marie Ralphs Garret Sheridan (Appointed 28 June 2023)
Chairperson	Dara Woods
Company Secretary	David Woods
Charity Number	CHY21824
Charities Regulatory Authority Number	20105174
Registered Office and Principal Address	17 Drynam Court Swords County Dublin Ireland
Auditors	KSi Faulkner Orr Limited Auditors Behan House 10 Lower Mount Street Dublin 2 Ireland
Principal Bankers	Allied Irish Bank Main Street Swords Co. Dublin

HHT Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023.

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 governance, activities, achievements and performance for the financial year 2023.

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 is completed annually, as required. A Code of Conduct has been developed and adopted by the Board. This is reviewed annually by the Board.

Review of Activities, Achievements and Performance

New Trustees: Expanding Our Vision

As we worked to increase unwavering support and resources for our organisation, we welcomed Jamie, Garret & Pdraig to our ranks as Treasurer and Trustees. Their expertise and dedication, has helped to ensure that our mission is met with the resources it needs to thrive in the years ahead.

Global Synergy: Uniting with HHT Europe

Collaboration knows no boundaries, and in 2023, we were thrilled to continue to work with HHT Europe in a series of annual campaigns that will resonate around the world. From the heart-warming #myHHTvalentine in February to the inspirational International Women's Day in March, and many more, our collective efforts will shine brighter than ever before. Our face-to-face meeting in Leiden, with 12 other Patient Organisation members in HHT Europe, helped strengthen the bond of our HHT community and inspired us to continue in our advocacy for every HHT patient in Ireland.

Face-to-Face Patient Forum 2023: A Reunion of Resilience

As we put the feelings of isolation and separation truly behind us, our 2023 Face-to-Face HHT Ireland Patient Forum was a beacon of hope. We were excited to come together to glean more information from the experts! Dr Sol Marcos from Madrid shared a wonderful presentation on Sclerotherapy. Many members shared their own personal stories and the bonds of our resilient HHT community were well & truly strengthened.

Amplifying Our Voice: A Social Media Surge

In today's digital age, our presence online is paramount. In 2023, we continued in our commitment to increasing our impact through social media platforms like Facebook, Instagram, Twitter and Whatsapp. Our #Bandontherun campaign is growing almost weekly now, with some wonderful locations of our HHT Ireland wristband being shared across the globe! Expect to see more compelling stories, engaging content and a global community coming together like never before as we head into 2024.

Tesco Community Fund: Continuing Corporate Support

Our partnership with the Tesco Community Fund remained unwavering in 2023. We were very fortunate to be nominated by Tesco Stillorgan and received a generous donation €480 in April. On top of this, we received 5 more nominations in November from Tesco stores in Dundrum, Rathmines, Swords Holywell, Swords Ridgewood and Malahide. These payments will be presented to us in Spring 2024. As we move forward, we'll continue to nominate HHT Ireland in this corporate fundraising scheme, ensuring that our cause reaches more hearts and homes than ever

HHT Ireland Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023
before.

Together, we're turning 2023 into a year of transformation, unity, and unstoppable progress. We aim to make a difference, one step at a time.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €56,605 (2022 - €53,107) and gross liabilities of €984 (2022 - €1,000). The net assets of the charity have increased by €3,514.

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 (i.e, market risk, credit risk, liquidity risk, and operational risk).

Plans for 2024

We are thrilled to outline our ambitious plans to make a meaningful impact in the lives of those affected by rare diseases in 2024. For next year, our focus revolves around fostering a sense of community, raising awareness, and strengthening our support network. The key elements of our plan include hosting an Annual Patient Forum, organising a Family Fun Day, intensifying volunteer recruitment efforts, and establishing stronger connections with healthcare professionals.

Annual Patient Forum:

In an effort to empower and amplify the voices of individuals battling rare diseases, we are committed to organising an Annual Patient Forum. This event will serve as a platform for patients, caregivers, and advocates to share their experiences, insights, and challenges. The forum will feature expert speakers, interactive workshops, and opportunities for networking. By creating a space for open dialogue, we aim to foster a supportive community where individuals can find solace, exchange knowledge, and build lasting connections.

Fun Day 4 Kids:

Recognizing the importance of holistic well-being, we plan to host a Fun Day for Kids to celebrate the resilience of those affected by rare diseases. It is hoped that this event will run concurrently with our Patient Forum and provide an uplifting atmosphere for young people to connect, relax, and create lasting memories. Activities will include arts & crafts, games and physical exercise classes to promote the creation of new friendships. By combining fun with advocacy, we hope to support HHT parents & children alike and inspire a sense of hope for the future.

Recruit Volunteers:

To expand our reach and impact, we are committed to recruiting more passionate volunteers who share our dedication to rare disease advocacy. These volunteers will play a crucial role in organising and executing events, supporting affected families, and spreading awareness within their communities. By fostering a culture of volunteerism, we aim to create a dynamic and engaged team that can drive positive change and amplify our advocacy efforts.

Connect with Healthcare Professionals:

Establishing stronger connections with healthcare professionals is integral to improving the overall care and support for individuals with rare diseases. We plan to collaborate with medical professionals, researchers, and specialists to facilitate knowledge exchange, promote research initiatives, and enhance patient care. By bridging the gap between the patient community and healthcare providers, we aim to create a more comprehensive and integrated approach to rare disease management.

Conclusion:

Through the Annual Patient Forum, Family Fun Day, Volunteer recruitment, and Collaboration with healthcare professionals, we aspire to create a united front that brings hope, strength, and resilience to the rare disease community. Together, we can make a lasting impact and pave the way for a brighter future for all those affected by rare diseases.

HHT Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Directors and Secretary

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

Elaine Solan (Resigned 2 August 2023)
Petronella McLoughlin
Michael Dunne (Resigned 10 May 2023)
Michael MacGinty
David Woods
Jamie Kennedy (Appointed 10 May 2023)
Marie Ralphs
Garret Sheridan (Appointed 28 June 2023)

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)

The Auditors

The auditors, KSi Faulkner Orr Limited, (Auditors) 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 17 Drynam Court, Swords, County Dublin.

Approved by the Board of Directors on 26th July 2024 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 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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" 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 26th July 2024 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 ('the Charity') for the financial year ended 31 December 2023 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" 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 2023 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"; 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 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 the 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

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

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

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.

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 charity. 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the 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 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
Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

.....**26.07.2024**.....

HHT Ireland Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Total Funds 2022 €
Income					
Charitable activities					
Donations	3.1	12,120	12,120	11,330	11,330
Expenditure					
Charitable activities	4.1	8,606	8,606	9,957	9,957
Net income/(expenditure)		3,514	3,514	1,373	1,373
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		3,514	3,514	1,373	1,373
Reconciliation of funds:					
Total funds beginning of the year	9	52,107	52,107	50,734	50,734
Total funds at the end of the year		55,621	55,621	52,107	52,107

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 26th July 2024 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 2023

	Notes	2023 €	2022 €
Current Assets			
Cash at bank and in hand	6	56,605	53,107
Creditors: Amounts falling due within one year	7	(984)	(1,000)
Net Current Assets		55,621	52,107
Total Assets less Current Liabilities		55,621	52,107
Funds			
General fund (unrestricted)		55,621	52,107
Total funds	9	55,621	52,107

Approved by the Board of Directors on 26th July 2024 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 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		3,514	1,373
		<hr/>	<hr/>
		3,514	1,373
Movements in working capital:			
Movement in creditors		(16)	-
		<hr/>	<hr/>
Cash generated from operations		3,498	1,373
		<hr/>	<hr/>
Net increase in cash and cash equivalents		3,498	1,373
Cash and cash equivalents at the beginning of the year		53,107	51,734
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	6	56,605	53,107
		<hr/> <hr/>	<hr/> <hr/>

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

HHT Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 17 Drynam Court, Swords, County Dublin, Ireland 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 2023 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".

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.

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

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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 volunteer 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	
			€	€	
	Income from Charitable Activities and other co-funders:				
	Income from charitable activities		12,120	-	11,330
			<u> </u>	<u> </u>	<u> </u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	
		€	€	€	
	Expenditure on charitable activities	4,357	-	4,249	9,957
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.2	SUPPORT COSTS			Charitable Activities	
				€	
	Support			4,249	6,378
				<u> </u>	<u> </u>
5.	ANALYSIS OF SUPPORT COSTS				
				2023	2022
				€	€
	Support			4,249	6,378
				<u> </u>	<u> </u>
6.	CASH AND CASH EQUIVALENTS			2023	2022
				€	€
	Cash and bank balances			56,605	53,107
				<u> </u>	<u> </u>

HHT Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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. RELATED PARTY TRANSACTIONS

During the year ended 31 December 2023, the charity paid MeanIT Limited, a company which is controlled by Michael McGinty, an amount of €442.80 (2022: €442.80) in relation to IT services provided during the year. At the year end, there were no related party balances owed by/to the charity.

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

26th July 2024.

HHT IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 2023

	Schedule	2023 €	2022 €
Income		12,120	11,330
Charitable activities and other expenses	1	(8,606)	(9,957)
Net surplus		3,514	1,373

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 2023

	2023	2022
	€	€
Expenses		
Patient Health Support	1,918	3,039
Memberships and Subscriptions	350	-
Conferences and Events	669	3,546
Insurance	368	368
Promotional material	1,420	33
Website and communications	777	1,373
Travel and Subsistence	1,969	-
Audit and Accountancy	988	984
Bank charges	68	145
General expenses	79	469
	8,606	9,957