The Irish Hospice Foundation

Directors' Report and Financial Statements

for the financial year ended 31st December 2024

The Irish Hospice Foundation

Company Information

Directors	Ms Jean Callanan (Chair) Mr Martin Freyne Ms Ita Mangan (Resigned 21st May 2024) Dr Maeve O'Reilly Prof Susan O'Reilly (Resigned 17th September 2024) Mr Colm O'Sé Ms Gina Quin Ms Anne-Marie Taylor (Resigned 21st May 2024) Ms Amilah Ali Dr Tony Holohan Dr Paul Gregan Mr Robert Corbet Ms Theresa Daly (Appointed 9th October 2024) Ms Eithne Harley (Appointed 10th December 2024) Mr Ross Byrne (Appointed 10th December 2024)
Chief Executive	Ms Paula O'Reilly
Company Secretary	Mr Ciarán Stewart
Company Number	114617
Charity Number	CHY 6830
Charity Registration Number	20013554
Registered Office	Morrison Chambers Nassau Street Dublin 2
Auditors	Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre Block 3 Harcourt Road Dublin 2
Bankers	Allied Irish Banks plc Bank of Ireland
Solicitors	Addleshaw Goddard 28 Fitzwilliam Street Lower Dublin 4 D04 RD68

The Irish Hospice Foundation

Contents

Directors' Report	4 to 22
Independent Auditor's Report	23 to 25
Statement of Financial Activities	26
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Financial Statements	29 to 42

The Irish Hospice Foundation

Directors' Report for the year ended 31st December 2024

The Directors submit their report and the audited financial statements for the financial year ended 31st December 2024.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Irish Hospice Foundation (IHF or the Company) is a charity and hence the report and results are presented in a form which complies both with the requirements of the Companies Act 2014, and also with the 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 (FRS102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Legal Status

The Company, incorporated on 5th June 1986 under the Companies Acts, was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. It is a Company Limited by Guarantee and does not have a share capital. The objects of the Company are charitable in nature, and it has established charitable status (CHY No. 6830) and is registered with the Charities Regulatory Authority (Registration No. 20013554).

Changes in Directors

Ita Mangan and Anne-Marie Taylor resigned on 21st May 2024 and Susan O'Reilly resigned on 17th September 2024. Theresa Daly was appointed on 9th October 2024 and Eithne Harley and Ross Byrne were appointed on 10th December 2024. There were no changes between 31st December 2024 and the date of signing the financial statements.

Organisation and Governance

The Company is compliant with all provisions of the Charities Governance Code issued by the Charities Regulator and was previously compliant with the now retired Charities Governance Code for Community, Voluntary and Charitable Organisations in Ireland. The Company is also compliant with the 'Guidelines for Charitable Organisations on Fundraising from the Public', issued by the Charities Regulatory Authority. Compliance with the Code and Guidelines in conjunction with the Charities SORP, means the Company is operating to Charities Institute Ireland's Triple Lock Standards - transparent reporting, good fundraising and governance.

The Company is governed by a Board of voluntary non-executive Directors. The Board makes all significant policy decisions including decisions on any borrowings, expenditure in excess of €50,000 and the allocation of funds and has specific responsibility to:

- protect the interests of stakeholders as a whole;
- review, approve and monitor the implementation of the Company's strategic and annual business plans;
- ensure that adequate resources are put in place to enable the Company to continue its work, and to ensure that these resources are utilised most effectively in the organisation's management;
- review financial performance against targets and to approve financial records for each financial year that give a true and fair view of the affairs of the Company;
- monitor the Company's performance in reducing risk;
- monitor legal, ethical and environmental compliance;
- ensure that policies and procedures are kept under review in order to ensure that they reflect the Company's objectives and to ensure that the Executive of the Company consistently adheres to and implements these policies and procedures; and
- select and recruit Directors and senior members of the Executive as appropriate, including the Chief Executive Officer (CEO).

The CEO reports to the Board of Directors and is employed to manage the Company's affairs. The Company employed an average of 58 staff in 2024, including fourteen part-time, in the areas of healthcare programmes, education, training and bereavement, public engagement, fundraising and support and governance. The CEO is accountable for the Company's overall performance and has specific delegated responsibility to:

- implement the Board's policies and strategies;
- develop and present the strategic and annual business plans to the Board for approval;
- report regularly to the Board on progress against the strategic and annual plans;
- manage resources efficiently and effectively so as to achieve the Company's objectives;
- develop and implement a risk management plan;
- ensure that appropriate internal audit processes and procedures are in place;
- manage the Company's day-to-day operations;
- lead, manage, develop and motivate the Executive team;

- implement all policies and procedures; and
- take a leadership role in establishing and developing the Company's culture and values.

IHF adheres to an annual three-year board evaluation cycle consisting of an external independent board evaluation followed by two structured annual internal board evaluations. The most recent external evaluation took place in Qtr 1 2022 with an internal evaluation in 2024 consisting of a series of 1:1 meetings by the Chair with individual board members and an evaluation of the Chair led by the Vice-Chair.

The Board of Directors met six times during the year. The tenure of Directors at 31st December 2024 and their attendance at eligible Board and Committee meetings during 2024 is set out below:

	Tenure at 31st December 2024	Attendance at Board Meetings	Audit, Risk and Finance	Governanace, Nominations and People	Education and Training	Research and Policy	International Aid
Ms Jean Callanan	6.2 Years	6 of 6	5 of 5	3 of 3			1 of 2
Dr Maeve O'Reilly	5.9 Years	5 of 6				4 of 4	1 of 2
Ms Gina Quin	6.4 Years	5 of 6			3 of 3		
Mr Martin Freyne	4.25 Years	6 of 6	5 of 5	3 of 3			
Mr Colm O'Sé	4.25 Years	6 of 6	5 of 5				
Dr Tony Holohan	2.3 Years	5 of 6				3 of 4	
Ms. Amilah Ali	2.3 Years	5 of 6			2 of 3		
Dr Paul Gregan	1.6 Years	5 of 6		1 of 1	0 of 2		
Mr Robert Corbet	1.6 Years	6 of 6					
Ms Theresa Daly	0.2 Years	2 of 2					
Ms Eithne Harley	0.1 Years	1 of 1					
Mr Ross Byrne	0.1 Years	1 of 1					

There are currently five sub-committees of the Board which are all chaired by Board members and are comprised of Board members and, on occasion, external members. These sub-committees are appointed by the Board to take delegated responsibility for specific areas. The five sub-committees are the Audit, Risk and Finance Committee (chaired by Mr. Colm O'Sé), the Governance, Nominations and People Committee (chaired by Mr Martin Freyne), the Education and Training Advisory Committee (chaired by Ms Gina Quin), the Research and Policy Advisory Committee (chaired by Dr Tony Holohan) and the International Aid Committee (chaired by Ms. Jean Callanan).

The Selection Committee is an ad hoc committee convened by the Governance, Nominations and People Committee to identify, evaluate, and recommend candidates for appointment to the IHF Board. The Committee's primary objective is to ensure that the Board has the requisite skills, experience, diversity, and commitment to effectively govern the charity. The dynamic nature of board vacancies means that there will be flexibility in how the Selection Committee operates. The Chair of the committee will recommend potential candidates to the Board for approval. If the Board determines that any recommended candidate is not suitable for appointment, the Selection Committee will be requested to source another suitable candidate. A Director's term of office is three years and Directors may serve two terms. The Board may, in exceptional circumstances, appoint a Director for a third consecutive term of office. All new Directors undergo an orientation programme with the Company Secretary to brief them on the content of the Constitution, the committee and decision-making processes, the strategy, annual business plan and the recent financial performance of the Company.

Individual Directors are offered access to independent professional advice where they think it necessary to fulfil their responsibilities.

Directors are required to sign up to the Company's code of conduct on appointment. As part of this code, Directors are required to notify the Chairperson, at the outset of each Board meeting, of any conflicts of interest that may arise at that meeting. Unless decided otherwise, the Director must absent themselves from the meeting while the relevant matter is being discussed. Directors are also required to notify the Chairperson, at the outset of each Board meeting, of any conflict of loyalty that may arise at that meeting. If the Board decides that the issue is sufficiently serious, then it will be addressed in the same manner as a conflict of interest.

Risk Management

The Directors consider the management of risk in the organisation as a key corporate governance priority. The Company's Risk Management Procedure is governed by its Risk Management Policy. The Board has delegated responsibility to the Audit, Risk

and Finance Committee to ensure that processes, accountability and resources are in place to manage the Company's exposure to risk and to investigate any financial or administrative matter which may put the Company at risk. Each department maintains a register of all risks and those with a high-risk rating, being a factor of likelihood and impact, are carried through onto the organisational risk register which is reviewed and updated monthly by the senior management team and is a standing agenda item at every meeting of the Audit, Risk and Finance Committee. The organisational risk register sets out the risks to which the Company is exposed, in particular those related to the operations and finances of the organisation, and the systems that are in place to manage exposure to these risks.

Principal Risks and Uncertainties
The Company is exposed to fluctuations in its fundraising income in order to sustain its activities. The Company must maintain income and cash balances at a level to match planned expenditure and seeks to maintain and develop existing and new income sources to manage the financial risk and to grow sustainable fundraising income streams. In order to mitigate this risk, the Company has adopted a reserve policy which requires it to hold a minimum of the equivalent of six month's unrestricted expenditure plus an additional €250,000 to manage cash-flow requirements within any given year in general unrestricted reserves.

Operational risk is managed using strong systems of internal controls, procedures and budget management covering all elements of financial, fundraising and operational activities. The controls are put in place to ensure the integrity of all financial information and to mitigate the risk of fraud or error. Controls are continually reviewed and improved as part of normal operational activities and risk management.

Staff retention and satisfaction is managed through a range of initiatives including comprehensive staff surveys in 2022 and 2024, the appointment of a full HR resource in July 2022 and the introduction/update of a range of policies including hybrid working and bereavement leave.

In late 2021, the Board approved a number of new positions within the support function of the organisation which have considerably reduced the risk of single person dependency along with the appointment in July 2022 of a third party as internal auditors who will perform 2 audits per annum across a range of financial and non-financial risk areas. This process of 2 audits per annum commenced in 2023 on areas selected by the Audit, Risk and Finance Committee being of highest risk per the risk register.

Reputational risk may arise either through internal factors or the actions of a third party. The Company makes every effort to minimise this risk through a commitment to transparency, governance and accountability.

Transactions with Directors
The Directors were not paid and did not receive any other benefits from employment with the Company in the year. Details of Directors' expenses are disclosed in note 11 to the financial statements.

Pay Policy for Staff
In 2023 IHF engaged an external consultant to benchmark salaries and benefits for our staff and establish a market aligned salary structure for all roles, which enables IHF to group roles of similar scale and scope together, to overlay fair and consistent reward arrangements and to provide clarity on career paths. This assignment completed in Qtr 4 2023 and also included the creation of a formal reward policy which will guide our approach to the management of both salaries and benefits going forward.

Directors' Expression of Thanks
The Directors would like to record their sincere thanks to the Executive, staff, the Directors who retired during the year and all who worked so hard to further the aims and objectives of the IHF during the year, and particularly all those who voluntarily devoted their time to the work of our committees and sub-committees. The Directors would also like to thank those who generously supported all of the activities during the year and the many contributors without whom the work of the IHF would not be possible.

Events Since the Year End
There have been no significant events affecting the Company since the period end.

Taxation Status
The IHF has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, and is exempt from Corporation Tax, Income Tax, and Capital Gains Tax.

The Irish Hospice Foundation

Directors' Report
for the year ended 31st December 2024

STRATEGY AND PRIORITIES

The Company's Statement of Strategy 2020 to 2025 commits to shining a light on specific areas of need in end-of-life and bereavement support, and then actively investing, innovating and developing responsive services and programmes incorporating the following:

- Our ***vision*** is of an Ireland where people experiencing dying, death and bereavement are provided with the care and support they need.
- Our ***mission*** is to work towards the best end-of-life and bereavement care for all.
- Our ***beliefs*** are
    - People wish for and have the right to be cared for, and to die with dignity and respect, in the care setting of their choice.
    - That support through bereavement nurtures healing and resilience, among individuals, households, communities and workplaces.
    - Every death matters – and we only have one chance to get it right.
- Our ***values*** are integrity, courage, compassion, respect and dignity.

The priorities under the strategy are as follows:

- ***Advocacy & Influence*** We will advocate for improvement in palliative and end of life care, as well as investment in children's palliative care. We will support 'planning ahead' and ensure the equity of access to end-of-life and bereavement services.
- ***Shaping End-of-Life Care*** We will consolidate our work through our Healthcare Hub and continue to deliver our programmes in the community. We will extend our Hospice-Friendly Hospitals Programme and foster and incubate innovation in end-of-life care and palliative care in all settings.
- ***Bereavement & Loss*** We will advocate for better bereavement supports nationally and consolidate our work through our Bereavement and Loss Hub. With our partners we will support innovation and development in all areas of bereavement care, education and training.
- ***Education & Transfer of Learning*** We will focus our education and training on care at end-of-life in hospital and community settings, and bereavement care, as well as provide resources for workplaces and self-care amongst health and social care service staff.
- ***Conversation & Communication*** Through our public engagement we will create a safe space of conversation on death, dying and bereavement to reduce fear, isolation and poor information. We will strengthen our capacity in community engagement and use the strength of advocacy and research to support arts, cultural and creative responses.
- ***Our People & Our Organisation*** We will deliver our work through our skilled and compassionate staff who do so with pride, integrity, strength and governance. We commit to being responsive and agile while strengthening a culture of support and development.
- ***Funding & Governance*** As a significant majority of our funding comes directly from the public, trust is critical. We commit to excel in governance and quality management systems, maintain our triple lock status, strengthen our fundraising programme and remain innovative.

ACHIEVEMENTS AND PERFORMANCE

On average, there are 33,000 deaths per year in Ireland. In line with demographic changes, this is expected to increase to 48,000 deaths per year by 2041. Approximately 44% of deaths currently occur in acute/private hospitals and 46% in the community (home, community hospital or nursing home). The increase in deaths as a result of demographic changes will have serious implications for health policy and service planning in the coming years. Irish Hospice Foundation (IHF) is the national charity for dying, death and bereavement and our mission is to work towards best of end-of-life and bereavement care for all. We continue to experience demand in key strategic areas related to policy, education, training, and our programme development and expect demand to further increase in the future.

IHF continues to receive the majority of its funding from the public, which is crucial in the delivery and expansion of IHF programmes and services.

In 2024, IHF focused on increasing its reach and integrating its work across the continuum of dying, death and bereavement. IHF have gained good momentum this year with programmes such as Grief in the Workplace, CARU - care and compassion at end of life in nursing homes and public engagement campaigns. We have seen a better integration of knowledge and resources across programme areas; sharing learnings to maximise impact. We have leveraged our networks (Bereavement, Hospice Friendly Hospitals (HFH), CARU, Arts and Cultural Engagement including Compassionate communities) to increase our reach nationally

whilst evaluating feedback to improve impact and delivery of programmes going forward. We have increased our communications to public audiences through consistent messaging and content to amplify our position as a thought leader in dying, death and bereavement and to drive awareness of our programmes.

Over the last number of years, investment decisions have been made (both pay and non-pay) to further support good governance and increase capacity in the organisation to support the ambition of IHF. This year we further progressed this through the development and launch of our Environmental, Social and Governance (ESG) commitment framework. In relation to governance, we progressed our work on our GDPR responsibilities by developing and implementing processes and procedures as well as enhancing our IT support and embedding related policies.

This was the last year of our current IHF strategic plan so in the second half of the year, we commenced our strategic planning process via the strategic planning committee. We completed a thorough review of what IHF has achieved over this strategic period which involved an internal and external consultation process with key stakeholders. We look forward to launching our new strategic plan in 2025 to further support our mission of those facing end of life and bereavement to be provided with the information, care and support they need.

Healthcare Programmes

Irish Hospice Foundation Healthcare team and its programmes are designed to improve end-of-life care in Hospitals, Nursing homes and Community/ Home settings.

Caru continues to impact the nursing home sector, as it continues to deliver on its objectives.

In 2024, following the launch of our Dying Well at Home Focus group report which identified a need for signposting to services and information in relation to end-of-life care, for families and carers we launched our new Information and Support Line in October. The Hospice Friendly Hospitals (HFH) Programme, continued to strengthen its work in acute hospitals and to deepen their engagement and commitment to improving end-of-life care in adult, paediatric and maternity settings

Hospice Friendly Hospitals

Hospice Friendly Hospitals (HFH) works to ensure that end-of-life, palliative and bereavement care are central to the everyday business of hospitals where 44% of all deaths occur (CSO, 2022). In 2024. the HFH Programme supported 46 hospitals as they work to improve end-of-life, palliative and bereavement Care and continue to work towards the IHF End-of-Life (EOL) Quality Standard Throughout the year, work focused on education and training as well as on delivering successful annual HFH Quality Improvement Awards and Design and Dignity projects. A detailed summary of outputs and achievements for the HFH Programme throughout 2024 is outlined below:

- HSE/ IHF HFH joint Oversight Group met three times. This group works to further embed the Hospice Friendly Hospitals Programme in the HSE and there is representation from across HSE's clinical programmes. In 2024 a new Chair, Jean Kelly, former Director of Nursing (D) for Saolta joined the group.
- We continued to explore how we will integrate the HFH Programme into the new Regional HSE structure, with this work including a meeting with Tony Canavan, REO HSE West and Northwest.
- HFH supported the HSE response to the National End of Life Survey, and developed an infographic based on the hospital specific report findings to ensure engagement with and use of the data as it pertains to hospitals.
- The HFH Quality Improvement Awards which are run in partnership with the HSE QI Division are designed to support the implementation of projects to improve the experience of end-of-life care for patients and families. In 2024 we increased the grant award amount from €1,000 to €3,000 and themed the awards, seeking applications that were innovative and integrated. In 2024, 21 applications were received and 6 were awarded based on these new criteria.
- HFH Education and Training:
    - In 2024, the HFH team launched 2 new significant workshops: (i) Final Journeys for Paediatric Settings with 134 healthcare professionals attended, (ii) Practical Language and Phrases for Medical Professionals Workshop and 97 medical and clinical professionals attended during training roll-out between September and December
    - All 3 HFH workshops are now NMBI and RCPI accredited.
    - A total of 2,572 healthcare professionals attended Final Journeys. An 11% increase on 2023.
    - 79 healthcare professionals attended Final Journeys from Private Hospitals.

- In total 2,882 healthcare professionals have attended a HFH education workshop this year. Across all the workshops the average rating is 92% Excellent/ Very Good.
- In 2024 we started to review and update the Final Journeys workshop, and we will pilot the new version on April 15th, 2025.

- The HFH team hosted 8 in-person Nursing and Midwifery Board of Ireland (NMBI) accredited network meetings with 250 attendees.
- HFH presented 4 posters at the European Association of Palliative Care (EAPC) conference including on talking to patients and families about dying and death – practical tips for recently qualified doctors and medical professionals, Quality Improvement Awards – supporting hospital staff to improve end-of-life care and on improving hospital environments
- **Design & Dignity** (D&D) Programme is managed in partnership with HSE Estates and aims to transform the way hospital spaces are designed for patients, their families and staff in relation to end of life.
  - In total, 8 hospitals have received extensive architecture advisor support to develop drawings and apply for D&D or Mortuary Capital funding in 2024; 4 hospitals have been awarded funding with the remaining 4 still in development and 4 projects have been completed this year.
  - D&D spaces completed in 2024: Naas Bereavement Suite, Beaumont UH ED Bereavement Suite, UH Limerick Paediatric Family Room, St Columcille's Mortuary.
  - In 2024, a total of 20 applications were received for D&D Small Grant Funding from 12 hospitals, representing an increase of 81% from the previous year.

Dying Well at Home

In 2024, the key area of focus for IHF's Dying Well at Home (DWAH) Programme was implementation of the recommendations out of the Focus Group report launched September 2023. This included the launch of the Information and Support Line and the development of Dying Well at Home eLearning, developed to support people who are caring or who are considering caring for a person at end of life in a home setting.

We continued to engage with our Stakeholders throughout 2024 and supported their campaigns through Palliative Care Week, Carer's Week, Brain Awareness Week while supporting Care Alliance Ireland and Neurological Association of Ireland. Other stakeholders we worked with were the National Cancer Control Programme, the EAPC reference group, COPD Ireland the Patient and Service Users' Forum and Irish Heart Foundation. Two new roles were created and approved to support the development of education and information resources.

A detailed summary and outputs throughout 2024 for the DWAH Programme is outlined below:

- **Information and Support:** A new role commenced June 2024 to scope out and implement a national freephone Information and Support Line; which was launched October 2024. The programme is centred on collaborating both internally and externally with stakeholders as it develops. The team are using Salesforce to implement their systems to make the collection of data and reporting more efficient.

  A comprehensive brochure titled 'Dying Well at Home' was developed by IHF's DWAH and Communications teams, The team also worked with NALA (National Adult Literacy Agency) to make sure the booklet was user-friendly and it was successful in achieving NALA's 'Plain English' Mark and will be launched in early 2025. We also collaborated with our 'Palliative Care for All' stakeholders to refresh our range of co-branded booklets such as our dementia and neurological booklets to support people with information and support on palliative care and advance care planning.

- **Education:** A new DWAH Support Officer role was recruited in January 2024 to support the development of Education resources for carers. Two literature reviews were conducted in-house to establish education gaps and needs for people caring for someone who wishes to die at home. This further informed the need for the development of new educational resources to support people who are providing care at home at end of life. We received approval to develop a new eLearning resource for the DWAH programme, and the DWAH team worked on this with IHFs Education Lead as well

as Marketing and Communications team. We formed two reference groups made up of external and internal participants. By integrating the Palliative Care Competency Framework, this e-learning resource is designed to meet the needs of healthcare professionals, healthcare assistants, as well as families and informal carers, ensuring a broad and inclusive approach to palliative care education. This DWHA eLearning programme is free for all participants and is designed to support individuals who are either considering providing care for someone at home with a life-limiting illness or are already caring for someone nearing the end of life at home and wishing to have a better understanding of the experience of providing end-of-life care at home. The six modules provide valuable information, examples, as well as practical tips to help individuals to support the person they are caring for and their healthcare team, ensuring care and comfort at home. Content is drawn from Irish Hospice Foundation resources and other national organisations. The eLearning programme was initially launched to a pilot group for usability and focus group purposes with the final version to be promoted and launched in early 2025.

- **Primary Palliative Care (PPC) Steering Committee:** As part of IHF's work with the PPC Steering Committee, through collaboration with Irish College of General Practitioners (ICGP) and the HSE, IHF received funding to offer places on the GP Palliative Care certificate course to practice nurses. 11 general practice nurses took up places on the course in November 2023. The feedback from the nurses in 2024 was extremely positive. A Masterclass was held for the GPs who had completed the course since 2020 and IHF presented on the National End of Life Survey (NELS), IHF's Time to Reflect Survey and IHF Healthcare Programmes, for which we received very positive feedback. Advocating for more education and upskilling in palliative care approach for professionals and carers will be part of the DWAH programme as in the recommendations in the National Adult Palliative Care Policy. The **Primary Palliative Care Steering Committee** supported the National Clinical Palliative Care Programme (NCPCP) on developing an anticipatory care plan form adapted from the Out of Hours (OOH) Palliative Care Handover Form which was developed as an initiative through Irish Hospice Foundation's Primary Palliative Care Programme and piloted in South Doc (out of hours family doctor service in Cork/Kerry) previously. The NCPCP are working on a national initiative called a 'Future Care Plan', to support individuals at end of life and their choices. Irish Hospice Foundation are funding research for the NCPCP to pilot this initiative.

- **Nurses for Night Care** service: In 2024, an evaluation of the programme commenced, which is a collaborative process between Irish Cancer Society (ICS), IHF and the HSE. In 2024, 999 people were provided with a night nurse and overall 3,127 nights were provided. We continued to support education sessions for the nurses providing night care in 2024, and we provided speakers for sessions on Heart Failure, Frailty and Grief and Loss.

- During **Palliative Care Week which took place in September** we hosted a webinar which had over 400 - sign ups and over 235 attendees, who were mostly nurses. The webinar outlined what palliative care is and how it is delivered in community settings, and a practice nurse education lead presented. We also had a session on Advance Care Planning with lots of engagement. Our Palliative Care booklet developed in 2023 remained very popular throughout 2024 with significant demand via Caru and HFH programmes as well as general enquiries from the public.

- **Carers Literature review**: Through the Dying Well at Home Focus group report, it was identified that there were challenges and lack of available care for people outside of the normal working day, one of the recommendations out of the report was to look at out of hours (OOH) support for people who wish to die at home. In late 2024, we commissioned research into models of care, which has since commenced, looking specifically at Hospice at Home care both delivered by UK and international models.

Caru - care and compassion at end of life in nursing homes, a continuous learning Programme

Caru is a continuous learning Programme that will support and empower nursing homes staff in the delivery of palliative, end-of -life and bereavement care to residents. Primarily funded by the HSE, Irish Hospice Foundation (IHF) is the lead delivery partner and have partnered with the All-Ireland Institute of Hospice and Palliative Care (AIIHPC).

The aim of the Programme is to improve the delivery of compassionate, person-centred palliative, end-of-life and bereavement care in nursing homes through a multi-strand, integrated quality improvement Programme. The Caru programme is free for for staff at both public and private nursing homes and it aims to enable all nursing homes in Ireland to engage at a level appropriate to them. A detailed summary of outputs and achievements throughout 2024 for the Caru Programme is outlined below:

- The programme continued to deliver quality improvement workshops, regional networks and virtual networks. 107 workshops were delivered in 2024. 766 participants attended the quality improvement workshops, which represented 196 nursing homes. Staff nurses, health care assistants and clinical nurse managers made up the majority of workshop attendees. To widen the reach of workshops, staff members who could not attend a session within the workshop series, 5 online workshops were delivered. There were 55 attendees at the online quality improvement workshop sessions.
- 8 Regional Networks were held across the country which are attended in-person by nursing home staff who have completed Caru training, as well as staff who were interested in learning about Caru. The objective of the workshops is to provide an opportunity for shared learning, networking and peer support. 567 individuals attended regional networks, and the satisfaction rate following attendance was 93.5%.
- Two virtual networks were delivered in July and November. The network in July was entitled '*The Journey of Life and Loss for Residents in Nursing Homes*' and was attended by 147 individuals with an 84% satisfaction rating. The network in November entitled '*Building a Compassionate Workplace Culture in Nursing Homes*', was attended by 151 people and received a satisfaction rating of 91%.
- We have started collating quarterly statistics from each nursing home participating in Caru. At the end of each quarter, Caru Regional Leads request statistics on the number of deaths that took place in a nursing home, and the number of subsequent death reviews carried out among staff. In 2024, 630 death reviews were carried out by staff in nursing homes.
- The external evaluation of the programme by UCD continues. In April, the evaluation team provided an interim report, and in October, a baseline report was presented to the team.
- The Caru Learning Management system was renamed the Caru Learning Hub hosted by AIIHPC. The hub hosts a number of resources available to nursing home staff following enrolment to the programme. Resources on the hub are aimed at supporting nursing home staff to embed Caru training in nursing homes.
- Caru social media presence grew significantly, following the initial launch of the Caru social accounts in 2023, with regular posting to LinkedIn/X/Facebook and Instagram.
- The Caru newsletter was circulated to all subscribers on a quarterly basis and was well received. The newsletter includes key highlights from each CHO area throughout the quarter, and signposts readers to key achievements of Caru groups across the country, as well as events and information that might be of interest.
- In terms of governance, four quarterly working groups with internal and external representatives took place (education and standards, stakeholder engagement, governance and finance, and marking and comms). The oversight committee is being revised with expectation it will re-start early 2025.

Hardship Grants 2024
Many families experience financial hardship as a result of life-limiting illness and the IHF seeks to alleviate some of this burden through its Hardship Fund small grants which can be accessed by hospice and palliative care professionals on behalf of their adult patients. In 2024, we saw a significant increase in hardship grant requests to IHF by social workers. This grant of €500 supports families who need assistance for funeral costs. We are reviewing the requests that have come in over the past two years and evaluating this process for 2025 and beyond as part of the development of the new strategy.

Rosabel's Rooms Grants
Rosabel's Rooms was established by parents Suzanne McClean and Gary Monroe, in conjunction with the IHF, in memory of their beloved daughter Rosabel Monroe, who died suddenly and unexpectedly in 2017, aged just sixteen months.

We have two main functions of the programme; "Rosabel's Room to Heal" gives financial support to parents that have lost a child and "Rosabel's Room to Talk" covers costs of therapeutic support for families. In 2024 88 families were supported and we send our condolences to all. We are reliant on voluntary support for this service.

Education, Training and Bereavement

Education

Education and learning is central to IHF's mission – to work towards the best end of life and bereavement care for all. Our education and training subcommittee met three times during the year, overseeing the strategic direction of IHF's education developments. During 2024, we continued to develop and provide a range of programmes from introduction to postgraduate

level and to further promote accessibility and capacity development. A detailed summary of outputs and achievements throughout 2024 is outlined as follows:

Postgraduate education.

- 43 postgraduate students completed their programmes on the Professional Certificate in Children and Loss (PCCL) (28 graduates) and the MSc Loss and Bereavement/ Clinical Practice (13 graduates) and Postgraduate Diploma (2). These are Royal College of Surgeons (RCSI) programmes run in association with IHF and students graduated at a ceremony in November 2024.
- 67 postgraduate students in total will be working with us into 2025 due to new registrations and roll-over to year two studies for the MSc in Loss and Bereavement/Clinical Practice. For the PCCL, we work with Tusla to reserve 10 staff places for the Professional Certificate in Children and Loss.
- A total of eight IHF scholarships were awarded this year to professionals undertaking postgraduate study in the areas of palliative care and bereavement. The eight recipients work in residential care settings (4), hospitals (2) and the remaining two in the community and will be studying in Cork and Dublin.

Continuing Professional Development

- By the end of March 2024, 201 psychotherapists and counsellors across the HSE CHO areas were trained by IHF in grief and complications in grieving. This was a two-day HSE-commissioned training which began in 2023 and sees each counselling in primary care service across the country having grief-trained therapists. Net promoter scores ranged between 77 and 92, 100% excellent/good rating.
- Further clinical training for psychotherapists and counsellors was held for 86 individuals coming from three national organizations (Family Carers Ireland, Suicide Bereavement Liaison Service, Pieta House counsellors) and a regional input to Irish Association for Counselling and Psychotherapy.
- Our 2024 programme of bereavement and loss workshops saw a total of 390 people attend one of the 17 titles and 97% of attendees rating the workshops as excellent or good and an overall Net Promoter Score of 71.

Developing education and facilitation for end-of-life and bereavement care
At the end of 2024 we completed work on the IHF Learning Management System which houses eLearning courses developed through IHF programmes. These include a comprehensive set of ten bereavement modules for those who provide bereavement care in the community, linked to a competence framework, and available free of charge to local bereavement services. The second offering is a course for informal and professional carers who are supporting a family member or other loved one to die at home. Finally, through 2024 our education lead worked with colleagues in Hospice Friendly Hospitals to develop training for hospital interns called 'Practical Language & Phrases for End-of-Life Conversations in a Hospital Setting'. Similarly, these latter two courses are free of charge.

Bereavement

Being there for those who are grieving and understanding their needs is a key pillar of our work. As a national leader in the development of bereavement care, in 2024, we continued to support those who are grieving and those who support them, providing information, resources and programmes for individuals, families, communities and workplaces. A detailed summary of outputs and achievements throughout 2024 for Bereavement is outlined below:

Bereavement Support Line

- The total number of calls handled in 2024 was 1,181; 87% of these callers were the bereaved person (as opposed to calling on behalf of someone else); 37% were an adult child of the deceased, 25% were a spouse/partner and 13% had multiple losses. During 2024, there were slightly more male callers than in 2023 (35% compared to 30% in 2023) and 15% (177) of all calls handled required some type of follow-up.
- IHF's Bereavement Support Line has a core team of 11 volunteers, which includes new volunteers trained during 2024. A small snapshot of what callers to the BSL in 2024 told us: '*Talking to you has taken the guilt out of it for me*'; '*Talking has helped me clarify what I know I need to do*'; *"I never knew grief could hurt so much"; "Thank you, you have done so much for me today"*

Bereavement information events
We continued to run two flagship grief awareness campaigns – (i) the National Grief Awareness Campaign in January - designed to inform people about grief and counteract some of the myths and misconceptions around it, and (ii) in November the annual Bereaved Children's Awareness Campaign designed to help an understanding of children's grief needs.

Information events on bereavement, for the public and professionals, formed a core part of our work during 2024.

- A total of 2,310 people attended one of our online or face-to-face outreach events
- A further 1,802 who had registered and were unable to attend received email recordings or resource packs
- These opportunities included the range of webinars for Bereaved Children's Awareness Week organised by the Irish Childhood Bereavement Network (632 attendees), professional talks on childhood bereavement (527), local bereavement network events in Dublin South, Dublin North and Kildare supported by our team (310 attendees), and national events including 'Living with Loss' public webinar (302 attendees) and Lunch and Learn sessions on grief (526)

Grief in the Workplace
The Grief in the Workplace (GITW) programme grew during 2024 with 1,214 employees attending a talk or workshop and a further 137 managers attending more advanced training. A webinar on international volunteers' day focusing on those who meet grief and loss in their roles was held in June and attended by 300 volunteers. The website content for the GITW programme was completed and a Position Paper written which makes the case for grief supports in the workplace. https://hospicefoundation.ie/wp-content/uploads/2025/01/Grief-in-the-Workplace_PositionPaper.pdf

National and local bereavement development
Further work was conducted with the 15 national bereavement support organisations making up the Bereavement Training Network, partially funded in 2023 by Training Links at The Wheel. The development of a bereavement competence framework led to a new e-learning for these community organisations as set out above.

In addition to national support, IHF continues to support local bereavement networks which bring together care providers to plan collaborative support events in their localities and to share information and practice. Currently there are networks in North Dublin, South Dublin, Kildare/Wicklow, Limerick and Galway. IHF local bereavement development grants that were awarded through our November 2023 grant scheme were rolled out during 2024; these activities included a number of hybrid and in-person bereavement information evenings for the public, development and launch of a new Local Bereavement Network, an online and printed regional bereavement directory of services and in-person workshop for teachers (supporting a bereaved child/young person in the classroom) and a baby loss awareness public event. At the end of 2024 we awarded a further six grants that will be rolled out in 2025.

Childhood Bereavement and Irish Childhood Bereavement Network (ICBN)

During 2024 our part time ICBN lead retired, and we welcomed a new Children's Bereavement Manager to IHF in the early Summer. Key highlights for ICBN throughout the year are as follows:

- Safe Harbour is an illustrated storybook for children where there has been a suicide in the family and is partnered with a guide for adults on how to use the book with children. This resource is an important addition to what is available for suicide bereaved children. ICBN provided expert advice on child bereavement and was a partner in the development of this book, together with the National Office for Suicide Prevention and other stakeholders. The book was lunched in Juen 2024 and is housed on the ICBN website https://www.childhoodbereavement.ie/safeharbour/
- Bereaved Children's Awareness Campaign 2024 focused on how adults can help bereaved children, it emphasised the need for adults to engage in open communication, offering explanations, reassurance, and honest, age-appropriate answers to any questions children may have. The campaign targeted three audiences: professionals, parents/carers, and the public.
- ICBN continues to provide information and support on a weekly basis over telephone and email and an accessibility audit was conducted on the website childhoodbereavement.ie

European Grief Conference
IHF was honoured to be the local host for the 2024 European Grief Conference held in Dublin's Croke Park from November 11th to 13th The conference was attended by over 400 participants, with representatives from 34 countries sharing education, support and research perspectives on loss and bereavement. Joining the ten keynote speakers were 64 people who presented their work in 20-minute parallel themed sessions, and over 130 poster presentations were also displayed. Included in the presentations were IHF projects from our work programmes including bereavement competence project, standards for care of bereaved children, training for psychotherapists and the Safe Harbour story book for children bereaved through suicide. For this conference we received financial support from HSE, National Office for Suicide Prevention, the Health Research Board and the Irish Tourist Board.

Research, Policy and Advocacy

In 2024, the research, advocacy and policy work transitioned from the Marketing and Communications department to be part of a standalone Research and Policy Directorate. Recommendations of a research strategy consultation conducted in 2023 detail four pathways for both the organisation and this new Directorate to implement.
For the first part of the year the Advocacy Manager worked with the CEO to progress the research, advocacy and policy objectives until a new Director of Research was put in post in June 2024, and the team was joined by a Research Officer and the existing library function. A detailed summary of outputs and achievements throughout 2024 for Research, Policy and Advocacy is outlined below:

Research

Development and implementation of a research strategy
There was key progress made to advance the recommendations of the research strategy consultation by putting in place the key members of the Research Directorate team. The team furthermore worked on completing two pieces of research recommended to inform the development of research priorities for the department:

- An evidence review of research undertaken in IHF over the last 5 years
- A horizon scan which was commissioned and has since been completed.

Other internal research projects included the launch and dissemination of our Time to Reflect report on the end of life and bereavement experience of over 2,000 people during COVID-19 at Forum 2024 in February.
The team are also collaborating with university partners on further dissemination of research through an academic journal publication of findings from both Time to Reflect and the Economics of Bereavement research.

Support with evaluation and development of key programs:

- The evaluation of the Caru programme produced a baseline and interim report, which informed adaptations to the delivery of key Caru learning components.
- The Irish Cancer Society (ICS) in partnership with IHF have jointly commissioned an external evaluation of the Night Nursing and Nurses for Night Care service with a view to aligning these services with the forthcoming national adult palliative care policy recommendations, which will focus on the scale and demand for the service going forward.
- The University of Ulster has been contracted by IHF to conduct a systematic scoping review of End of Life 'Out of Hours' models of home care by (non-specialist) carers to inform the design of a pilot service that is able to address current gaps identified in this area.

External collaborations:

- We commissioned a study that evaluates the pilot of a future care plan when receiving and providing emergency care in collaboration with National Clinical Programme for Palliative Care (NCPPC) and the University of Cork.
- We funded a small study mapping of advance care planning practices and key stakeholders in Ireland to inform our Think Ahead Advance Care Planning programme in partnership with UCD.
- The research team provided contributions as a partner on three external national academic-led research programmes, focussed on the area of children's palliative care. Activity on these programmes will continue into 2025 with one further partnership project also secured and in the setup phase, and one further grant application submitted and awaiting funding outcome.

Advocacy

Our advocacy and policy work continued to build strong relationships and expand the reach of IHF in political and healthcare sectors:

- We worked closely with our research partners HIQA and HSE to disseminate and highlight the findings from the National End of Life Survey.
- We welcomed the long-awaited publication of the National Adult Palliative Care Policy, which we had advocated to be included in the 2020 Programme for Government and through our representation on the steering group that developed the policy. As part of our advocacy for publication of the policy we continued to engage closely with members and secretariat of the Joint Committee on Assisted Dying and welcomed their recommendation for greater funding for palliative care.

- There were 10 policy submissions and consultations completed on issues related to dying, death and bereavement. For one of these submissions – the reform of the coroner service - we consulted with key organisations and networks that we work with. It was positive to note that the emphasis in the consultation report noted the importance of enhancing bereavement support for families and friends as this was a core focus of our submission.

Library

In 2024, the library was redesigned to create a more flexible meeting and learning environment for staff internally and students. The library manager also continued to expand and organise Zotero, our online digital repository and citation manager. This is now more widely used by both students and staff.

Investment was furthermore made toward additional physical and digital book purchasing and a new inter library service provided by Trinity College Dublin.

The library manager continued to work with the education team to provide and maintain resources for our current and former students, as well as providing an online session with the second-year master's students regarding literature reviews and databases.

Public Engagement

Public Engagement moved to the Healthcare department in 2024, having been part of Marketing and Communications prior to that. A summary of outputs and achievements throughout 2024 for Public Engagement is outlined as follows:

- A key achievement for Public Engagement was the organising of the 2024 IHF Forum on End of Life, together with the Director of Healthcare, the CEO, and Marketing and Communications. The event featured well-known international keynote speakers and it was successful in attracting 160 attendees and 18 speakers to the Royal College of Physicians in Ireland (RCPI) for a very well received day of learning and networking.

- Time to Talk was launched in response to NELS findings in July 2024, and was led by Public Engagement. Working in collaboration with Marketing and Communications, Healthcare and Bereavement teams, this included website content, development of resources, a targeted media campaign, and the creation of 10 videos that were shared through IHF's social platforms and networks.

- Public Engagement continued the distribution of Think Ahead Planning Pack throughout 2024, and the education of the public and professionals on advance care planning. 11,500 planning packs were distributed in 2024 through traditional sales, targeted campaigns, events and IHF network pathways.

- Public Engagement contributed to the development of Ember, an LGBTQIA+ Guide to End of Life in partnership with AIIHPC, LGBT+ Ireland, and a volunteer reference group. This guide was launched on 29th October at Smock Alley Theatre and has been included in the Champions Programme with LGBT+ Ireland and IHF healthcare programming.

- The Assisted Decision-Making (Capacity) Act (ADMA) continued to prove difficult for professionals and the public alike, with particular focus on the Enduring Power of Attorney process through the DSS portal. Public Engagement liaised with key stakeholders, including the Decision Support Service, HSE National Office for Human Rights and Equality Policy (leading on the implementation of the ADMA within the HSE), and Safeguarding Ireland to develop a programme for 2025 implementation that supports individuals and organisations to complete advance care planning documentation. Public Engagement also formalised an agreement with the Decision Support Service to include a 'How To Make an EPA' as part of the Putting Your House in Order programming from 2024 onward. These workshops were held in 7 towns in 4 counties in October-November of 2024.

Think Ahead continued to provide professional trainings, including ACP trainings to national organisations and specialist HSE departments. The Champions programme was piloted and 20 certified Champions attended the trainings, who, in turn, can bring these workshops to their workplaces and communities. This pilot has been expanded into the 2025 Think Ahead programming, 'Navigators.' Development of Navigators began in October 2024 and continues throughout 2025.

Arts and Cultural Engagement

Entering 2024, IHF Arts and Cultural Engagement continued to align and embed its work into IHF programmes, deepening and enriching its offering. Its two-person core team worked towards systemic delivery for enduring impact, raising support to do so from Local Authorities, National Lottery and Culture Ireland. By the end of 2024, the direction of a next phase aligned to IHF's Strategy and Business Plan, was apparent. The team continued to document and evaluate all projects, building and expanding a

community of interest, a wider group of collaborators and inspiring other agencies. A detailed summary of outputs and achievements throughout 2024 for Arts & Cultural Engagement is outlined below:

Education
Skills Exchange
A two day skills exchange in January in Letterkenny, Co Donegal funded by National Lottery grant examined how creative artists, compassionate communities, and skilled professional therapists can work together to support people in grief and loss using creative practices. IHF recognise that with contributors from a range of clinical and creative backgrounds, there is a need for complementary or discreet skills. 14 professionals from Public Health, Culture and Therapy explored at Cancer Care Northwest the following topics:

- How we best support people receiving traumatic news or who are bereaved?
- What are the roles for arts and creativity?
- How might this be offered at individual, community, and systemic level?
- What approaches and skills, attributes or qualifications enable work in what type of health making area?

Arts and Culture, Bereavement and Grief
The skills exchange and peer exchange process of the wider programme informed a first attempt at developing a curriculum in May. Supported by Creative Ireland, 119 applicants applied for 13 places on an in-person and online programme run over two weekends and four evenings using diverse pedagogues. Interactive materials and case studies underpinning an array of topics were developed and delivered by collaborators representing a cross-section of arts and health organisations. Learnings were evaluated, and a presentation made to the Education Committee seeking agreement to repeat the course (in Q4 2025) and apply for accreditation.

Caru Seeds
6 artists in residence programmes across 6 Health Areas were developed over this year. Each was a creative catalyst encouraging conversation about dying death, grief and loss between residents, staff and family, addressing a beloved's sense of powerlessness, unspoken grief carried into care, and the workplace culture of residential care aligned with Caru's training programme. 7 artists developed programmes for approximately 120 residents, 60 staff, and many family members.
Six attractive user-friendly videos summarising the projects, each highlighting a specific aspect of complex issues, are available and have been promoted on IHF's social media channels.

Local Authority Projects
In Spring, Creative Ireland announced funding available to Local Authorities, under their Health and Wellbeing strand, for programmes addressing dying, death, grief and loss. It is the first known example of a State funding body making such an offer. The appearance of this funding represents IHF Arts and Cultural Engagement's first significant impact on policy.
IHF then offered to provide consultancy, training and project leadership to some of these projects. Since August, the Arts and Cultural Engagement team has delivered:

- In **Cavan/ Fermanagh** 20 artists working across the border are trained and supported to find creative ways to encourage Think Ahead/Advance Care Planning.
- In **Mayo/Roscommon** 18 artists work creatively with people nearing end of life in residential care, their homes, and hospice, gradually teasing out what happens to people in the transitions between.
- In the **Northside of Cork City** IHF inspire and animate multiple community organisations and NGOs and Health sector organisations to address the enduring losses of the pandemic, on the development of young people and the isolation of older adults, through creativity and sensation, within Pobal and SlainteCare identified areas of high social need.

All programmes have public facing and private moments, they will be evaluated, with the aim of forming part of a November 2025 conference in Dublin.

Other highlights of IHF's Arts and Cultural Engagement team:

- Presented at the European Grief Conference in Croke Park in November and the Men's Shed Annual Conference in Mucklagh, in November, to around 400 people at each
- Case studies on our Men's Sheds work and Compassionate Culture Network featured on ArtsandHealth.ie
- Engaged with the National Museum of Ireland and National Archive to educate their teams involved in the National Centre for Research and Remembrance
- Featured strongly in the AIPCC Position Paper on Compassionate Community.
- Developed a strong digital library for all IHF teams to draw from.

- As a result of our training programme a graduate of our Arts and Creativity, Grief and Bereavement training was funded by the Arts Council Ireland to develop a creative research programme with the national Maternity Hospital.
- The RENEW group (Department of Arts/Department of Health/ Arts Council/Creative Ireland/Healthy Ireland) renamed as Arts and Health featured IHF Arts heavily at its Executive meeting.

Marketing and Communications

Marketing and Communications continue to support all aspects of the IHF from creating opportunities for thought leadership for the organisation to driving awareness of IHF's programmes and initiatives across all departments. This is achieved through a number of activities including digital content and printed materials to support campaigns, driving awareness of our Bereavement Support Line (BSL) with advertising and PR campaigns, acquisition initiatives for education courses and workshop recruitment, as well as all social and web content development to drive brand awareness, thought leadership, PR and media opportunities. As our websites play a crucial role in communicating all aspects of IHF and its programmes, integral to our work is optimising the user experience on IHF and Caru websites.

A detailed summary of outputs and achievements throughout 2024 for Marketing and Communications is outlined below:

Supporting key IHF events in 2024:

- Forum on End of Life in February - delivering content/branding, event support and media/PR opportunities
- Launch of Time to Talk campaign in July - promoting resources to help navigate conversations on end of life and advance care planning – creating branding, content and media opportunities to support the campaign
- The soft launch of the Information and Support Line in October - the development of design elements including a suite of branded assets, digital content and supported launch with photoshoot and media opportunities
- European Grief Conference - creating digital content, event support and PR and media opportunities

Media Coverage

Media coverage throughout 2024 was strong, with coverage across local, regional, and national media outlets with a focus on securing high profile coverage.

Irish Hospice Foundation had a total of 911 media mentions in 2024 (289 web, 309 press, and 313 radio/broadcast).

Some media highlights from 2024 include:

- February: the launch of the Time to Reflect Report, at IHF's Forum on End of Life at Royal College of Physicians in Ireland (RCPI) - interviews on RTE Radio 1's Morning Ireland and with Fergal Bowers for RTE 1 TV News at One as well as other regional print and radio media.
- July: launch of Time to Talk campaign: interviews in Irish Independent and local radio stations
- November: Launch of Information and Support Line – Irish Medical Times, RTE Radio 1, LM FM, and other regional papers and radio stations
- November: European Grief Conference – Interview with Orla Keegan and Anna Lise Gordon on RTE Radio 1; Opinion piece by Paula O'Reilly in the Journal.ie as well as interviews on regional radio
- December: Bereavement Support Line – Interviews with Catherine Tierney and Orla Keegan on local radio stations to promote the Bereavement Support Line and to share bereavement-support tips over Christmas

IHF Digital

Website:

There were several positive developments in relation to our website metrics in 2024. IHF website reported 90,000 users for the year, with approximately 83,000 new visitors with 7,000 returning. However, the move to Google Universal Analytics in July 2023 prevents us from reporting year-on-year website comparisons, as there were discrepancies on the new Google Analytics (GA) system for Jan – June 2023. The most visited pages were the IHF home page, the Think Ahead Planning and Pack download pages as well as the IHF Shop. The average engagement time per active user was a healthy 1 minute, 32 seconds.
Another highlight of 2024 was the launch of tracking for Caru.ie – which enables the team to make informed decisions about the user journeys and content. There was also positive growth in the user base, which stood at 4,200 by the end of the year.

Social Media

In 2024, we delivered a significant increase in social media followers across all channels with the exception of Twitter (X) which saw a marginal decline of 0.7%. Our Facebook page had the most growth in 2024 – 45% year on year, with followers on Instagram and LinkedIn growing at 37% and 19% respectively versus 2023.
Total social followers at year end were 62,657 (27,699 Facebook followers, 7,398 Instagram followers, 11,713 LinkedIn followers and 15,847 followers on X). Across our social channels in 2024, we had over 20 million post impressions and over 174,000 post reactions.

The growth in followers on our Facebook channel is mostly attributed to an organic post from December 14, 2024, a poem shared at Christmas time to offer comfort and solace to our followers who are grieving which resulted in 5,545 new followers. Fundraising's paid campaigns on Facebook and Instagram for their challenges and campaigns (e.g., 100 Miles in March) also contributed to our high increase in followers on those channels, as they are reaching a large volume of new followers with their acquisition campaign budgets. Towards the end of 2024, we launched IHF's BlueSky channel with the intention of switching the focus from X to this new platform in early 2025.

2024 also saw growth in Caru social media channels which were used successfully to promote workshops and training events.

E-Newsletter:

The Marketing and Comms team had seen the need for a newsletter that was distinct and separate from Fundraising's quarterly newsletter to donors. The team created and designed a well-structured and informative quarterly newsletter with the aim of informing the audience of news and updates in relation to IHF programmes as well as events. The first issue launched in January 2024 to a base of 1k which grew steadily throughout the year to 6.8k by the December issue. Overall, the newsletter has been increasingly well received, finishing the year with a very positive open rate of 58% and healthy click through rate of 2.5% by the end of December.

Fundraising

IHF continues to rely on voluntary, fundraised sources for the majority of our funding needs annually. Over 70% of our funds come from donors and we remain eternally grateful to each and every one of our donors, supporters, and event participants, who together ensure that we have sufficient sustainable funds to deliver our programmes and services nationwide. We simply could not do it without the generous support of our donors and supporters.

Our Fundraising Team has the privilege of working with donors from across Ireland and we benefit from a broad range of partnerships, friendships and collaborations that ensure funds are raised in a variety of ways. We have 12 main income streams, and each delivered positive performance in 2024.

We are also grateful to our statutory funders, who continue to work in partnership with us in specific areas of work across our healthcare, bereavement, and arts programmes.

Some fundraising highlights from 2024 are outlined briefly below:

Regular Givers
Our loyal supporters, who choose to donate monthly, provide a firm foundation for our fundraising income. The regular, sustainable income they provide, offers us the ability to plan for the short and long term and we are grateful to everyone who continues to stand with us. 363 donors opted to increase their monthly payments to IHF in 2024, and we submitted claims to Revenue for those donating over €250 in the year to ensure we can increase the value of our donors' support by up to 45%.

Donor Newsletters and Appeals
"Your Irish Hospice Foundation" fundraising newsletter connects our donors to the work we do, highlighting the impact we can achieve thanks to their support. We also have special appeals to highlight areas of our work, such as Nurses for Night Care, for existing and new donors. We are always overwhelmed by the generous response that we receive from our loyal donor base.

Our Christmas "Never Forgotten" appeal is our largest annual mail appeal and in 2024 we again encouraged people to send their memories of loved ones to be handwritten into our Book of Remembrance. For the third year running, we again implemented a successful digital element to this campaign, which resulted in over 1,800 people across Ireland joining us to light a candle on 15th December, to share memories, and donating in honor of loved ones.

Summer Raffle
Once again, we saw a tremendous response to our annual raffle appeal. We thank everyone that sold or bought tickets and especially want to recognise the support received from Londis, Brown Thomas and other sponsors who donated prizes for our lucky winners. Our friends at DLA Piper again provided pro bono support to secure our license and we send our appreciation to them too.

Legacies and Donations
We received an amazing total of 21 legacy donations in 2024 and are always touched by those who choose to remember us by leaving a lasting gift in their will. This support helps us reach those facing end-of-life and bereavement today and in the future.

We have seen strong growth in other donations, mainly driven by the tremendous public response to our "In Memory" fundraisers for both Mother's Day and Father's Day. In particular, our Mother's Day campaign in 2024 saw unprecedented support, with thousands of people engaging online to share photographs of loved ones no longer with us and plant sunflowers in remembrance and solidarity with IHF.

Overseas Events
Summer of 2024 saw us take 42 intrepid cyclists across a challenging route in France. It was the most memorable week, and we are incredibly proud of this event, which we have been running since 2009, taking a different route each year to ensure IHF's Cycle Challenge remains innovative and fun each year.

In the Autumn, 34 of our amazing supporters took on the IHF's Camino Challenge to walk over 120km along the Camino Way, from Estella to Burgos. We were again supported by Ramblers Way and our thanks go out to them for their continued friendship.

Events
We ran two hugely successful digital "100 Miles Challenges" in March and October 2024, encouraging people to sign up for their pack and raise funds by walking 100 miles in a month. Thousands of people responded to join our virtual groups and share progress as they raised funds with support from friends, family and colleagues. We were delighted by and in awe of the amazing efforts and support. We wish to express a big 'Thank you' to everyone who rose to our '100 Miles' challenge, and for staring their colourful and encouraging photographs along the way.

We had another busy events calendar with people kindly joining our appeals, choosing to organise their own event (coffee mornings, charity lunches etc.) or join an event organised on our behalf (marathons, fun runs etc.). These amazing "community fundraisers" are an absolutely wonderful group of people and, in 2024, we even saw fundraising support from the other side of the world, with Cian O'Hogan taking on the Sydney Half marathon in memory of his mother, and Dublin Choral Festival bringing together choirs from across the US for a night to remember in St. Patrick's Cathedral, Dublin. We were also the beneficiary of Tom Horan's' Country Music Hoe Down' over the Summer. Together our community fundraisers bring important income and connect IHF to local communities everywhere. We thank everyone that lunched, drove, danced, sang, cycled, ran, baked, planted and had some fun to raise money for IHF– and everyone that helped them along the way.

Corporate Giving, Trusts and Foundations
We were excited to launch a new partnership with Londis in 2024.It has been wonderful to see the support from in-store fundraising raffles and initiatives, and we are grateful for the sponsorship Londis provided for our In Memory campaigns as well as our National Raffle. Londis put a huge amount of work into their 'Davy's Fittest Superstar' Event, which took place in Meath Eco Park in May. They also held instore Coffee Mornings across the country in October and have made donations from the sale of their own brand products. We are looking forward to our second year of this fantastic partnership in 2025!

Other supportive corporate partners from 2024, who donated towards our work, raised funds through staff initiatives, shared their skills and knowledge, provided pro-bono support, or took part in our events and challenges include; EI Electronics, Fanagans, Medray, Vodafone, Homefire, Irish Urns and Memorial Trees, FFH Management, Frank Keane Motors, Kevin Keogh Crane Hire, SK Biotek Ireland, CSG Audit Advisory and Tax, Amazon and our good friends at DLA Piper.

Special mention to staff at Airtricity and Amazon, who kindly volunteered their time to help with fundraising campaigns and at our European Grief Conference.

Trusts and Foundations provide vital grants to expand and amplify IHF impact, and 2024 was no different, with funding received from Pobal, Health Research Board, as well as great support from the National Office of Suicide Prevention, Acute Operations, and Failte Ireland for our European Grief Conference. Longer term grant funding is of particular importance to enable us to sustain and grow existing IHF services and programmes, while we plan for the future, so the long-standing support we receive from the JP McManus Foundation is very much appreciated, and we will focus on strengthening relationships with other key funders, such as the Community Foundation of Ireland, Edmund Rice Trust, and Rethink, as well as many others in the coming years.

Retail
Once again, our biggest revenue for our retail fundraising came from sales of IHF branded Christmas cards, which we offer with our long-standing partners, Watermark. They also generously produce all our sympathy, blank and thank you cards free of charge.

In 2023, a reimagining of "Peter and the Wolf" by Gavin Friday, Bono and DK books was launched, so in 2024 we were delighted to continue to receive support and interest from this unique project, particularly a generous donation from Bono in lieu of executive fees. We were proud to see "Peter and the Wolf" receive nominations in the Children's and Family Emmy Awards and we are excited to see this important project and story evolve and grow in the future.

Rosabel's Rooms
Rosabel's Rooms relies on community fundraising, largely driven by Suzanne McClean and Gary Monroe, in Galway. The biggest event of 2024 was "Racing for Rosabel" as part of Galway Races in the Summer. We send our heartfelt thanks to everyone that attended, donated prizes and/or offered generous sponsorship. We also continue to gratefully receive donations and support for this programme, which supports families coming to terms with the loss of a child.

BUSINESS REVIEW AND FINANCIAL RESULTS

Overall, the IHF recorded a net deficit for the year of €461,723. The directors note that the income and expenditure account for the year should be considered in the context of the level of unrestricted funds, cash and investments. The expenditure on Charitable Activities undertaken by the Company was in excess of net income received, and this is planned to continue in 2025, so as to utilise the Company's surplus reserves in an appropriate manner. The directors note that although it is appropriate to reduce the Company's reserves in this way for a period of time, the intention in the medium term is to match expenditure and income. A number of the Company's programmes are fixed term in duration, which will allow the Company's activities to be aligned to income levels.

Total income was consistent with the prior year with donations and legacies decreasing by 11% due to a reduction in legacy income primarily due to the high level of legacy income in 2023. Grant income was consistent year on year with Other Fundraising income showing a 6.5% increase primarily due to the continued growth in the area of virtual events. Education, training and other income increased by 92% due to the inclusion of participant fees at the European Grief Conference hosted by IHF and the receipt of income under the VAT Compensation Scheme.

Total expenditure increased by 8.3% on 2023. Within this Healthcare showed an increase of 12.8% due to an increase in volume on the Nurses for Nightcare service and an increase in the number of Healthcare Programme staff. Education, Training and Bereavement showed an increase of 21.7% primarily due to the costs of hosting the European Grief Conference. Public Engagement showed a 16% decrease primarily due to a reduction in donor funded activities under the Arts Programme.

Results for the Year
The results for the year and the balance sheet are set out on page 26 and 27.

Reserves, Reserves Policy and Financial Position
At the year end the Company had net current assets of €3,359,423 (2023: €6,197,431). The net funds of the Company decreased by €461,723 (2023: increased by €88,095) due to investment in programmes and support services across the Company. Of the net funds at 31st December 2024 of €5,799,225, €661,239 is attributable to restricted funds (2023: €6,260,948 total funds, €770,686 restricted funds).

The IHF's unrestricted reserves at the end of the year were €5,137,986 and represents funds which are available for the general purposes of the IHF. The Company's reserve policy requires to hold a minimum of the equivalent of six month's unrestricted expenditure plus an additional €250,000 to manage cash-flow requirements within any given year in general unrestricted reserves. Based on 2024, the minimum level required in general unrestricted reserves is €2,543,874. The Audit, Risk and Finance Committee (ARFC) has considered the reserves level and has agreed that it is adequate for current purposes (including the committed investment in core support services for IHF and in the National Nursing Home Programme over the next 2 years) and in line with the reserves policy of the Company. As part of the policy the ARFC have committed to carry out an annual review to ensure the policy continues to reflect the most up to date requirements of IHF.

Investment Policy
The Company takes a prudent approach to any investments with cash reserves invested in fixed term deposits of less than twenty four month's maturity. Capital volatility is not permitted and, as such, reserves are not invested in securities, commodities or other instruments carrying capital risk and are held in Euros to avoid currency risk. Reserves are at all times invested in at least two reputable financial institutions with at least an upper medium grade credit rating, subject to a maximum exposure of 75% of the total reserves balance per institution.

PLANS FOR FUTURE PERIODS

As noted, 2025 will see the development and launch of our new Strategic Plan (Q2 2025). The business plan for 2025 has been prepared in view of the new strategic plan and to complement our ongoing work. The business plan has also been developed with consideration of the publication of the new national Adult Palliative Care Policy (Q3 2024) and the ongoing reconfiguration of the HSE.

Irish Hospice Foundation will seek to focus on developing the following areas:

- To continue to develop the Research, Policy and Advocacy function within the organisation in line with the research strategy published in 2024.
- As we enter the mid-point of the Caru 5-year quality improvement program we will respond to the initial findings of the evaluation and seek to ensure our program is responsive to the target population and deliver on the agreed National KPIs with the collaborating organisation.
- To further amplify the Information and Support Line and development of carer education as part of the wider Dying Well at Home (DWAH) program.
- Irish Hospice foundation will focus on ensuring it expands its reach through all its national programs with particular focus on underrepresented groups.
- To continue to develop on the traction gained through the program of work through 2024 and the visibility achieved through hosting the European Grief Conference and advocate for the adoption of the Bereavement Pyramid for Adults and Children as a national framework.
- To seek out further opportunities to ensure a strong fundraising base to allow the sustainability of the organisation to continue. This will include exploring new revenue streams and funding opportunities across all programs.

ACCOUNTING RECORDS
To ensure that proper books and 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 books and records are kept at Morrison Chambers, Nassau Street, Dublin 2.

POLICITAL DONATIONS
The charity did not make any political donations during the year.

STATEMENT ON RELEVANT AUDIT INFORMATION
In accordance with Section 330 of the Companies Act 2014:

- so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and
- each Director has taken all steps that he or she ought to have taken as a Director in order to make himself or herself aware of the relevant audit information and to establish that the auditor is aware of that information.

The Irish Hospice Foundation

Directors' Report
for the year ended 31st December 2024

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 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 accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) and the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1st January 2019. 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 and of the net income or expenditure of the Company 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 then apply them consistently;
- make judgements and 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 transactions of the Company, enable at any time the assets, liabilities, financial position and net income or expenditure 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.

AUDITORS

The auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

ON BEHALF OF THE BOARD

Jean Callanan **Colm O'Sé**

Date: 27th May 2025.

forvis mazars

Independent auditor's report to the members of the Irish Hospice Foundation

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Irish Hospice Foundation ('the Charity'), for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the Charity financial statements, including the summary of significant accounting policies set out in note 3. 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* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024, and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the 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

forvis mazars

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' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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.

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' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions 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 22, 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 management determines 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 management either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

forvis mazars

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.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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.

Aedín Morkan

Aedín Morkan
for and on behalf of Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

Date: 28 May 2025

The Irish Hospice Foundation

Statement of Financial Activities (including income and expenditure account)
for the financial year ended 31st December 2024

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Total Funds
Income	4				
Income from Donations and Legacies:					
Donations		2,521,977	178,568	2,700,545	2,654,511
Legacies		236,673	-	236,673	587,346
		2,758,650	178,568	2,937,218	3,241,857
Income from Charitable Activities:					
Grants		2,401	2,618,745	2,621,146	2,607,518
Income from Other Trading Activities:					
Other Fundraising Income		987,054	259,558	1,246,612	1,170,705
Education, Training and Other Income		527,937	2,000	529,937	275,690
		1,514,991	261,558	1,776,549	1,446,395
Investment Income		9,451	-	9,451	780
Total Income		4,285,493	3,058,871	7,344,364	7,296,550
Expenditure					
Costs of Raising Funds:					
Fundraising Costs	5	(1,355,602)	(130,704)	(1,486,306)	(1,450,393)
Expenditure on Charitable Activities:					
Healthcare Programmes	6	(1,196,118)	(2,847,937)	(4,044,055)	(3,584,402)
Education, Training and Bereavement	7	(1,316,420)	(136,138)	(1,452,558)	(1,193,638)
Public Engagement	8	(769,629)	(53,539)	(823,168)	(980,022)
		(3,282,167)	(3,037,614)	(6,319,781)	(5,758,062)
Total Expenditure		(4,637,769)	(3,168,318)	(7,806,087)	(7,208,455)
Net (Expenditure)/Income and net movement in funds for the year		**(352,276)**	**(109,447)**	**(461,723)**	**88,095**
Fund balances at beginning of year	14	**5,490,262**	**770,686**	**6,260,948**	**6,172,853**
Fund balances at end of year		**5,137,986**	**661,239**	**5,799,225**	**6,260,948**

There are no recognised gains or losses other than the income and expenditure as stated above for the two financial years.

All income and expenditure derive from continuing activities.

The notes on pages 29 to 42 form part of these financial statements.

The Irish Hospice Foundation

Balance Sheet
as at 31st December 2024

	Notes	€	2024 €	€	2023 €
Fixed Assets					
Tangible Assets	17		62,283		63,517
Investments	19		2,377,519		-
Current Assets					
Debtors	18	395,765		327,040	
Investments	19	1,000,000		1,164,771	
Cash at bank and in hand		2,669,172		5,440,320	
		4,064,937		6,932,131	
Creditors: Amounts falling due within one year	20	(437,270)		(466,456)	
Dilapidations Provision	21	(268,244)		(268,244)	
Net Current Assets			3,359,423		6,197,431
Total Assets less Current Liabilities			5,799,225		6,260,948
Reserves and Funds					
Restricted funds	14		661,239		770,686
Unrestricted funds	14		5,137,986		5,490,262
			5,799,225		6,260,948

The notes on pages 29 to 42 form part of these financial statements.

The financial statements were approved by the Board on 27th May 2025 and signed on its behalf by

Jean Callanan

Colm O'Sé

Date: 27th May 2025

The Irish Hospice Foundation

Statement of Cash Flows
for the financial year ended 31st December 2024

	Notes	2024 €	2023 €
Cashflows from Operating Activities	**23**	(526,735)	743,235
Cashflows from Investing Activities			
Deposit Interest		6,551	780
Net Movement in Investments		(2,212,748)	-
Received from the Disposal of Tangible Fixed Assets		380	-
Payments to Acquire Tangible Fixed Assets	**17**	(38,596)	(36,343)
		(2,244,413)	(35,563)
Change in Cash at bank and in hand in the Financial Year		(2,771,148)	707,672

Reconciliation of Net Cash Flow to Movement in Net Funds
For the financial year ended 31st December 2024

	Notes	2024 €	2023 €
Change in Cash at bank and in hand in the Year		(2,771,148)	707,672
Movement in Net Funds in the Year	**24**	(2,771,148)	707,672
Cash at bank and in hand at the Beginning of the Financial Year	**24**	5,440,320	4,732,648
Cash at bank and in hand at the End of the Financial Year	**24**	2,669,172	5,440,320

1. General Information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of The Irish Hospice Foundation for the financial year ended 31st December 2024.

The Irish Hospice Foundation is a public benefit entity, a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland. The registered office is Morrison Chambers, 32 Nassau Street, Dublin 2, 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 directors' report.

The liability of the members of the Company to contribute towards its assets is limited to an amount not to exceed the sum of €1 for each member.

2. Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the United Kingdom (UK) and Republic of Ireland' (FRS 102).

3. Accounting Policies

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

3.1 Basis of Preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which is recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

The financial statements are prepared and presented in Euro which is also the functional currency of the Company.

3.2 Income
Income is recognised when the Company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred where the charity is limited by specific performance related conditions that are evident in the funding agreement, where there is a specification of a time period that limits the charity's ability to recognise the income until it has performed an activity and when there are specific terms or conditions within an agreement that have not been met and are not within the control of the charity at year end.

(a) Grants
Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income from the Temporary Wage Subsidy Scheme (TWSS) has been accounted for in accordance with the accounting for government grants in line with Charities SORP.

(b) Legacies
For legacies, entitlement is taken as the earlier of the date on which either the Company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Company or the Company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

(c) Donations
Public donations and similar income arising from fundraising events are accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities in the name of the Company. However, as amounts collected in this way are outside of the control of the organisation, they are not included in the financial statements until they have been received. Donations made on online platforms to an account in the Company's name, where the income is subsequently transferred directly from the online platform to the Company, are deemed to be received when the donation is registered on the online platform.

(d) Interest Receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company. This is normally upon notification of the interest paid or payable by the bank. This is treated as unrestricted income and is credited to the statement of financial activities when earned

(e) Education Income
Education income is accounted for when received.

3.3 Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the Company. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Company's work or for specific projects being undertaken by the Company.

3.4 Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and their associated support costs.
- Expenditure on charitable activities includes the costs of healthcare programmes, education, training and bereavement, public engagement and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Company makes annual claims under the Charities VAT Compensation Scheme, operated by the Revenue Commissioners. Claims are submitted in the year following the year of expenditure and amounts receivable are dependent on the overall subscription to the Scheme which cannot be determined by the charity. Income from the Scheme is therefore accounted for when received.

3.5 Allocation of support costs
Support costs are incurred on those functions that assist the work of the Company but do not directly undertake charitable activities. Support costs are analysed between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated in proportion to the benefits received. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

3.6 Tangible Fixed Assets & Depreciation
Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is calculated to write off the cost of fixed assets over their useful lives at the following annual rates:

Furniture and equipment	20% Straight Line
Computer Equipment	33.33% Straight Line
Leasehold Improvements	6.67% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying amount may not be recoverable.

3.7 Investments
Investments in interest-bearing deposits with financial institutions that have a notice period greater than three months and a maximum maturity of 365 days are classified as current asset investments, with those with a maximum maturity in excess of 365 days treated as fixed asset investments. These investments are initially recognized at fair value, which typically equates to the transaction price. Subsequent to initial recognition, they are measured at amortized cost using the effective interest method.

3.8 Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

3.9 Cash at bank and in hand
Cash at bank and in hand include cash with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

3.10 Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Employee Benefits
The Company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(a) Short term benefits
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

(b) Pension
Retirement benefits are met by payments to a defined contribution pension fund. Contributions payable to the pension scheme are charged to the statement of financial activities as they fall due. The assets are held separately from those of the Company in an independently administered fund. Differences between the amount charged in the statement of financial activity and payments made to the pension fund are treated as assets or liabilities.

3.12 Critical Accounting Judgements and Estimates
The preparation of these financial statements requires management to make judgements, estimates and assumptions concerning the future that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The resulting accounting estimates will, by definition, seldom equal the related actual results.

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 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.

(a) Going Concern
Due to the level of cash held at the balance sheet date, and the ongoing receipt of donations, the Directors believe that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

(b) Establishing useful economic lives for depreciation purposes of property, plant and equipment
Long lived assets, consisting primarily of leasehold improvements, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic life of this type of asset and estimates of residual value. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(c) Income Tax on Donations
The Company makes annual claims under the scheme of tax relief, operated by the Revenue Commissioners, for donations of money or designated securities made to eligible charities. Claims are submitted in the year following the year of donation and amounts receivable are dependent on the tax status of the donor which cannot be determined by the charity. Amounts receivable must therefore be estimated. This estimate is based on actual amounts received in relation to previous years. The estimated amount receivable in relation to 2024 is €145,930 (2023: €145,660).

4. Income

	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds
Donations						
General Donations	350,738	38,824	389,562	308,172	11,512	319,684
Campaigns	2,171,239	139,744	2,310,983	2,009,589	325,238	2,334,827
	2,521,977	178,568	2,700,545	2,317,761	336,750	2,654,511
Legacies (1)	236,673	-	236,673	587,346	-	587,346
Grants (2)						
HSE (3)	-	2,213,254	2,213,254	64,975	2,129,496	2,194,471
TUSLA (4)	-	109,092	109,092	-	37,155	37,155
Pobal (5)	-	80,087	80,087	-	80,087	80,087
Other (6)	2,401	216,312	218,713	1,180	294,625	295,805
	2,401	2,618,745	2,621,146	66,155	2,541,363	2,607,518
Other Fundraising Income						
Fundraising Events	923,061	259,328	1,182,389	874,378	255,445	1,129,823
Retail Income	63,993	230	64,223	40,721	161	40,882
	987,054	259,558	1,246,612	915,099	255,606	1,170,705
Education, Training and Other Income	527,937	2,000	529,937	273,690	2,000	275,690
Deposit Interest	9,451	-	9,451	780	-	780
Total Income	4,285,493	3,058,871	7,344,364	4,160,831	3,135,719	7,296,550

All income received is primarily from the Republic of Ireland. There is an immaterial amount (0.1%) of income received through online fundraising platforms from outside the ROI where it is not possible to specify the geographical origin of the income.

(1) As at 31st December 2024, the Company had received notifications of 2 specific bequests, both of which involved proceeds of sale of a residence. As the fair value receivable cannot be reasonably determined, no income has been recognised in these financial statements in relation to these bequests.

(2) There were no unfulfilled conditions and / or other contingencies attaching to any grant income.

(3) HSE Grants include a contribution of €227,470 towards the cost of the HFH programme and €750,000 towards the cost of Nurses for Night Care, €934,164 in respect of Caru (Supporting Care & Compassion at End of Life In Nursing Homes), €215,000 associated with launch of a new Palliative Care Policy, €50,000 granted towards the cost of the Bereavement Support Line and €25,000 for the European Grief Conference. €3,600 was received in respect of the provision of CIPC Grief Counselling Training, €3,520 was received in respect of Safe Harbour and €4,500 was received through HSE National Lottery Grants.

(4) €109,092 was received from TUSLA to co-fund the Irish Childhood Bereavement Network.

(5) The Company was successful in its 2016 application to the Scheme to Support National Organisations in the Community and Voluntary Sector 2016-2019, funded by the Department of Rural and Community Development and administered by Pobal. This scheme came to an end in June 2019 and the Company was also successful in its application to the 2019-2022 and 2022-2025 Schemes. The latest grant funds 71% of the cost of the post of Dying Well at Home Programme Manager.

4. Income (Continued)

(6) Other includes €10,000 from the Health Research Board and €2,000 from Board Fáilte in respect of the European Grief Conference.

5. Fundraising Costs

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds
Donations and Legacies		365,870	18,242	384,112	389,238	14,159	403,397
Costs of Fundraising Events		261,826	112,462	374,288	232,548	111,225	343,773
Retail Costs		399	-	399	5,503	-	5,503
Direct Fundraising Salaries		501,419	-	501,419	460,323	22,210	482,533
Support/Governance Costs	9	226,088	-	226,088	205,637	9,550	215,187
		1,355,602	130,704	1,486,306	1,293,249	157,144	1,450,393

6. Expenditure on Healthcare Programmes

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds
Nurses for Night Care		132,497	1,095,325	1,227,822	-	1,109,162	1,109,162
Caru		6,951	226,331	233,282	3,746	239,503	243,249
Paediatric Palliative Care		(8,233)	8,233	-	-	1,418	1,418
Paediatric Palliative Care – ICBN (1)		1,952	8,043	9,995	9,689	4,165	13,854
Rosabel's Rooms	16	-	120,480	120,480	-	124,331	124,331
Design & Dignity		48,656	-	48,656	49,690	-	49,690
Hospice Friendly Hospitals		9,785	47,540	57,325	-	44,104	44,104
Dying Well at Home		56,074	42,171	98,245	3,868	13,102	16,970
Other Projects		2,109	-	2,109	10,350	8,281	18,631
Hardship Fund	16	20,330	-	20,330	17,300	-	17,300
Direct Programmes Salaries		428,811	1,147,685	1,576,496	285,758	1,120,624	1,406,382
Direct Salaries – ICBN (1)		31,528	32,109	63,637	-	32,990	32,990
Support/Governance Costs	9	465,658	120,020	585,678	455,832	50,489	506,321
		1,196,118	2,847,937	4,044,055	836,233	2,748,169	3,584,402

(1) Direct costs incurred in relation to the Irish Childhood Bereavement Network (ICBN), a programme co-funded by TUSLA.

7. Expenditure on Education, Training and Bereavement

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds
Direct Cost of Courses		115,993	6,000	121,993	78,863	15,342	94,205
Bereavement		189,098	113,076	302,174	97,538	23,023	120,561
AIIHPC *	16	15,000	-	15,000	15,000	-	15,000
Education Grants		11,000	-	11,000	13,400	-	13,400
International Grants		87,660	-	87,660	91,507	-	91,507
Education, Training & Bereavement Salaries		590,226	10,134	600,360	489,417	67,865	557,282
Support/Governance Costs	9	307,443	6,928	314,371	286,747	14,936	301,683
		1,316,420	136,138	1,452,558	1,072,472	121,166	1,193,638

* All Ireland Institute of Hospice and Palliative Care

8. Expenditure on Public Engagement

	Notes	2024 € Unrestricted Funds	2024 € Restricted Funds	2024 € Total Funds	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds
Communications, Policy & Research		126,451	3,520	129,971	103,388	-	103,388
Forum on End of Life		12,072	-	12,072	7,319	-	7,319
Arts Project		1,298	23,300	24,598	3,483	168,026	171,509
Think Ahead/Other Public Projects		38,516	2,519	41,035	7,181	76,900	84,081
Thérèse Brady Library		14,185	-	14,185	9,802	-	9,802
Public Engagement Salaries		354,171	24,200	378,371	280,265	59,417	339,682
Support/Governance Costs	9	222,936	-	222,936	239,091	25,150	264,241
		769,629	53,539	823,168	650,529	329,493	980,022

9. Analysis of Support and Governance Costs

The Company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below outlines the basis for apportionment and the analysis of support and governance costs.

	€ General Support	€ Governance	€ 2024 Total	€ General Support	€ Governance	€ 2023 Total	Basis of Apportionment
Wages and Salaries	436,578	147,361	583,939	466,729	136,901	603,630	Time
External and Internal Audit	-	22,878	22,878	-	30,842	30,842	Governance
Rent and Service Charge	248,947	9,029	257,976	245,929	10,247	256,176	Headcount
Other Office Costs	398,516	85,764	484,280	350,384	46,400	396,784	Headcount
	1,084,041	265,032	1,349,073	1,063,042	224,390	1,287,432	

Support and governance costs are then apportioned across areas of expenditure, in a prudent manner, on the basis of time spent on that area (Wages and Salaries) and headcount (all other costs) as follows:

	Notes	2024 €	2023 €
Fundraising Costs	5	226,088	215,187
Expenditure on Healthcare Programmes	6	585,678	506,321
Expenditure on Education, Training and Bereavement	7	314,371	301,683
Expenditure on Public Engagement	8	222,936	264,241
		1,349,073	1,287,432

10. Net (Expenditure)/Income for the Year

	Note	2024 €	2023 €
Net income for the year is stated after charging			
Depreciation	17	39,830	42,637
Rent of Premises		210,502	210,502
Gain on Disposal of Fixed Assets		380	-
External auditor's remuneration for statutory audit services		9,532	8,918

11. Analysis of Staff Costs, Director Remuneration and Expenses, and the Cost of Key Management Personnel

	Note	2024 €	2023 €
Wages and Salaries		3,112,246	2,902,665
Employers PRSI		336,895	314,887
Other Retirement Benefit Costs	27	255,082	204,948
		3,704,223	3,422,500

The Directors were not paid and did not receive any other benefits from employment with the Company in the year (2023: €nil). There was no reimbursement to Directors for any expenses (2023: €nil).

Key management personnel of the Company comprise the Directors, the Chief Executive Officer (CEO), the Head of Education and Bereavement, the Head of Finance and Corporate Support Services, the Director of Fundraising, the Head of Healthcare Programmes and the Head of Communications. The CEO earns an annual salary of €139,050 and receives a 10% contribution to a defined contribution pension scheme. The total employee benefits of the key management personnel of the charity were €528,048 (2023: €631,508).

No staff costs were capitalised during the year (2023: €nil).

12. Employees

The average number of employees during the year was 58 (2023: 54) analysed as follows:

	2024 Number	2023 Number
Number of Employees		
Healthcare Programmes	23	20
Education, Training and Bereavement	12	12
Public Engagement	7	7
Fundraising	9	8
Support and Governance	7	7
	58	54

The employees' average length of service with the Company was 3.7 years (2023: 3.6 years).

The number of higher paid employees whose emoluments for the year (including taxable benefits in kind but excluding employer pension costs) fell within the following bands was:

	2024	2023
€130,000 to €140,000	1	1
€120,000 to €130,000	-	-
€110,000 to €120,000	-	-
€100,000 to €110,000	1	1
€90,000 to €100,000	1	1
€80,000 to €90,000	1	2
€70,000 to €80,000	2	3
€60,000 to €70,000	14	8
	20	16

13. Prior year Statement of Financial Activities

	Notes	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds	2022 € Total Funds
Income	4				
Income from Donations and Legacies:					
Donations		2,317,761	336,750	2,654,511	2,470,705
Legacies		587,346	-	587,346	233,980
		2,905,107	336,750	3,241,857	2,704,685
Income from Charitable Activities:					
Grants		66,155	2,541,363	2,607,518	2,773,242
Income from Other Trading Activities:					
Other Fundraising Income		915,099	255,606	1,170,705	888,658
Education, Training and Other Income		273,690	2,000	275,690	305,089
		1,188,789	257,606	1,446,395	1,193,747
Investment Income		780	-	780	-
Total Income		4,160,831	3,135,719	7,296,550	6,671,674
Expenditure					
Costs of Raising Funds:					
Fundraising Costs	5	(1,293,249)	(157,144)	(1,450,393)	(1,367,088)
Expenditure on Charitable Activities:					
Healthcare Programmes	6	(836,233)	(2,748,169)	(3,584,402)	(2,533,972)
Education, Training and Bereavement	7	(1,072,472)	(121,166)	(1,193,638)	(1,124,482)
Public Engagement	8	(650,529)	(329,493)	(980,022)	(1,079,798)
		(2,559,234)	(3,198,828)	(5,758,062)	(4,738,252)
Total Expenditure		(3,852,483)	(3,355,972)	(7,208,455)	(6,105,340)
Net Income/(Expenditure) and net movement in funds for the year		**308,348**	**(220,253)**	**88,095**	**566,334**
Fund balances at beginning of year	14	**5,181,914**	**990,939**	**6,172,853**	**5,606,519**
Fund balances at end of year		**5,490,262**	**770,686**	**6,260,948**	**6,172,853**

There are no recognised gains or losses other than the income and expenditure as stated above for the two financial years.

All income and expenditure derive from continuing activities.

14. Analysis of Charitable Funds

	Balance, 1 January 2024 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2024 €
Restricted (1)						
Paediatrics	103,546	110,152	-	(48,385)	-	165,313
Night Nursing	50,667	1,215,442	(129,426)	(1,136,683)	-	-
Caru	309,893	949,415	(4)	(1,181,937)	-	77,367
Palliative Care Policy	-	215,000	-	(21,030)	-	193,970
HFH *	-	227,470	-	(227,470)	-	-
Rosabel's Rooms	148,760	104,373	(1,274)	(120,515)	-	131,344
Healthcare	(623)	80,087	-	(78,194)	-	1,270
Grief Training	12,000	3,600	-	(15,600)		-
Other	247	4,000	-	(4,285)	-	(38)
Public Engagement	-	8,020	-	(6,301)	-	1,719
Dying well at Home	115,800	-	-	(41,579)	-	74,221
Arts Projects	25,261	38,312	-	(47,500)	-	16,073
Bereavement	-	50,000	-	(50,000)	-	-
European Grief Conference	-	37,000	-	(37,000)	-	-
Bereavement Support Network	5,135	16,000	-	(21,135)	-	-
	770,686	3,058,871	(130,704)	(3,037,614)	-	661,239
Unrestricted						
General Funds (2)	5,490,262	4,285,493	(1,355,602)	(3,282,167)	-	5,137,986
	6,260,948	**7,344,364**	**(1,486,306)**	**(6,319,781)**	**-**	**5,799,225**

* Hospice Friendly Hospitals Programme

The funds carried forward at 31st December 2024 are:

Restricted funds
(1) Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Company's work or for specific projects being undertaken by the Company. The main restricted funds held by the Company are in relation to Paediatric Palliative Care, Rosabel's Rooms, Caru, and NightNursing. Paediatrics Palliative Care restricted funds will be spent on programmes relating to children with palliative care and the transition to adolescence during 2025 and 2026. While the Rosabel's Room to Heal fund saw a decline in expected income due to Covid 19 restrictions, fundraising has recovered since and new funding avenues are being explored for 2025 and beyond. Caru funds carried forward represent funding received in 2024 that will be spent in 2025.

Unrestricted funds
(2) General funds are available to spend on activities that further any of the purposes of the Company.

14. Analysis of Charitable Funds (Continued)

The equivalent disclosure for the prior year is as follows:

	Balance, 1 January 2023 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2023 €
Restricted (1)						
Paediatrics	103,546	38,573	-	(38,573)	-	103,546
Night Nursing	199,355	1,168,421	(147,659)	(1,169,450)	-	50,667
Caru	268,682	1,116,436	-	(1,075,225)	-	309,893
HFH *	-	227,470	-	(227,470)	-	-
Rosabel's Rooms	183,903	93,100	(3,617)	(124,626)	-	148,760
Healthcare	1,665	80,087	-	(82,375)	-	(623)
Think Ahead	100,000	-	-	(100,000)	-	-
Grief Training	-	59,172	-	(47,172)		12,000
Other	1,612	4,000	-	(5,365)	-	247
Dying well at Home	-	157,398	(5,868)	(35,730)	-	115,800
Arts Projects	117,176	133,062	-	(224,977)	-	25,261
Bereavement	-	50,000	-	(50,000)	-	-
Bereavement Support Network	15,000	8,000	-	(17,865)	-	5,135
	990,939	3,135,719	(157,144)	(3,198,828)	-	770,686
Unrestricted						
General Funds (2)	4,856,218	4,160,831	(1,293,249)	(2,233,538)	-	5,490,262
Designated Funds (3)	325,696	-	-	(325,696)	-	-
	5,181,914	4,160,831	(1,293,249)	(2,559,234)	-	5,490,262
	6,172,853	**7,296,550**	**(1,450,393)**	**(5,758,062)**	**-**	**6,260,948**

15. Analysis of Net Assets between Funds

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total €
Tangible Fixed Assets	62,283	-	62,283	63,517	-	63,517
Debtors	395,765	-	395,765	327,040	-	327,040
Cash at bank and in hand	2,007,933	661,239	2,669,172	4,669,634	770,686	5,440,320
Investments	3,377,519	-	3,377,519	1,164,771	-	1,164,771
Creditors	(437,270)	-	(437,270)	(466,456)	-	(466,456)
Dilapidations Provision	(268,244)	-	(268,244)	(268,244)	-	(268,244)
	5,137,986	661,239	5,799,225	5,490,262	770,686	6,260,948

16. Grants

In line with its objectives, the Company provides funds and grants for the development of hospice, palliative, end-of-life and bereavement care.

	Grants to Individuals €	Grants to Institutions €	Total Grants €
Rosabel's Rooms	120,480	-	120,480
APCA**	-	59,792	59,792
IHPCA***	-	27,868	27,868
Hardship Fund	20,330	-	20,330
AIIHPC *	-	15,000	15,000
	140,810	102,660	243,470

The Company dealt with the following organisations in relation to grants:

Name of Organisation	Description	Total Grant €
AIIHPC *	Core funding	15,000
APCA**	Funding for palliative care and end of life programmes	59,792
IHPCA***	Funding for scholarship programme	27,868
		102,660

* All Ireland Institute of Hospice and Palliative Care
** African Palliative Care Association
*** Institute of Hospice and Palliative Care in Africa

17. Tangible Assets

	Leasehold Improvements €	Furniture & Equipment €	Computer Equipment €	Total €
Cost				
At 31st December 2023	397,430	154,700	137,999	690,129
Additions	-	4,707	33,889	38,596
Disposals	-	-	(24,937)	(24,937)
At 31st December 2024	397,430	159,407	146,951	703,788
Accumulated Depreciation				
At 31st December 2023	397,430	142,958	86,224	626,612
Charge for the Year	-	4,033	35,797	39,830
Depreciation on Disposals	-	-	(24,937)	(24,937)
At 31st December 2024	397,430	146,991	97,084	641,505
Net Book Value				
At 31st December 2023	-	11,742	51,775	63,517
At 31st December 2024	-	12,416	49,867	62,283

18. Debtors

	2024	2023
	€	€
Income Tax Refunds	145,930	145,660
Prepayments	158,424	138,721
Trade Debtors	13,800	6,622
Accrued Income	77,611	36,037
	395,765	327,040

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

19. Investments

	2024	2023
Fixed Assets	€	€
Deposits	2,377,519	-
Current Assets		
Deposits	1,000,00	1,164,771

All funds are invested in interest bearing deposits with financial institutions with at least an upper medium grade credit rating with a notice period greater than 3 months, subject to a maximum maturity of 24 months.

20. Creditors: Amounts falling due within one year

	2024	2023
	€	€
Trade creditors	203,127	216,455
Accruals	113,347	93,540
Deferred Income	1,750	1,750
Deferred Expenditure	21,667	31,667
NUIG Scholarship Fund	-	28,919
PAYE	50,620	49,607
PRSI	40,801	35,996
Value-added tax	5,958	8,522
	437,270	466,456

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 0.0274% per day. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

	2024	2023
Deferred Income	€	€
At beginning of year	1,750	1,750
Released from prior year	-	-
Deferred in current year	-	-
At end of year	1,750	1,750

Deferred income comprised payments received for training in future periods.

Deferred expenditure represents a one-off rent reduction of €50k received as part of signing a 5-year lease extension in March 2022. This reduction is being amortised over the life of the lease extension.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

21. Dilapidations Provision

	2024 €	2023 €
At beginning of year	268,244	268,244
Provision made during the year	-	-
At end of year	268,244	268,244

Dilapidations provision represents an estimate of expenses to be incurred to reinstate the rented premises at Morrison Chambers to the condition when the Charity took possession of same.

22. Financial Instruments

	2024 €	2023 €
Financial assets that are debt instruments measured at amortised cost:		
Investments	3,377,519	1,164,771
Trade and other receivables	395,765	327,040
Cash and cash equivalents	2,669,172	5,440,320
Financial liabilities that are debt instruments measured at amortised cost:		
Trade Creditors	203,127	216,455
Other creditors and accruals	234,143	250,001

23. Reconciliation of Net Income to Net Cash Inflow from Operating Activities

	2024 €	2023 €
Net (Expenditure)/Income for the Reporting Period (as per the Statement of Financial Activities)	(461,723)	88,095
Adjustments for:		
Depreciation Charges	39,830	42,637
Gain on Fixed Asset Disposal	(380)	-
Deposit Interest	(9,451)	(780)
(Increase)/Decrease in Debtors	(65,825)	835,453
Decrease in Creditors	(29,186)	(222,170)
Net Cash (Outflow)/Inflow from Operating Activities	(526,735)	743,235

24. Analysis of Cash at bank and in hand

	31st December 2023 €	Cashflow 2024 €	31st December 2024 €
Cash at bank and in hand	5,440,320	(2,771,148)	2,669,172
Total Cash at bank and in hand	5,440,320	(2,771,148)	2,669,172

24. Analysis of Cash at bank and in hand (continued)

The equivalent disclosure for the prior year is as follows:

	31st December 2022	Cashflow 2023	31st December 2023
	€	€	€
Cash at bank and in hand	4,733,648	706,672	5,440,320
Bank overdraft	(1,000)	1,000	-
Total Cash at bank and in hand	4,732,648	707,672	5,440,320

25. Related Party Transactions

There were no related party transactions during the year ended 31st December 2024.

26. Commitments

Total future minimum payments under non-cancellable operating leases in relation to leases for office space are as follows:

	2024	2023
	€	€
Within one year	220,502	220,502
Between two and five years	257,251	477,753
After five years	-	-
	477,753	698,255

27. Retirement Benefits

The Company operates a defined contribution scheme for all qualifying employees who wish to participate. The assets of the scheme are vested in independent trustees for the sole benefit of the employees. At 31st December 2024 the scheme had 51 active members (2023: 39).

The total charge for 2024 was €255,082 (2023: €204,948) which represents contributions payable to this scheme by the Company. Pension costs which are attributable to a particular activity are allocated directly to that activity. Where pension costs are incurred to furthermore than one activity they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs. There was no accrual as at 31st December 2024 in respect of contributions to this scheme (2023 €nil).

28. Contingent Liabilities

There are no contingent liabilities as at 31st December 2024.

29. Subsequent Events

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

30. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 27th May 2025

Jean Callanan

Colm O'Sé

Date: 27th May 2025