



**Irish  
Hospice  
Foundation**

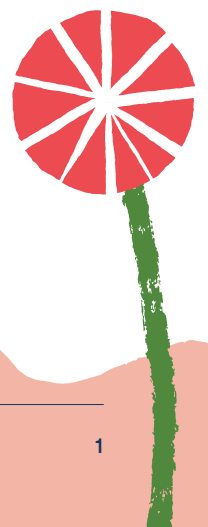
To die and grieve well wherever the place

**Annual Report 2023**



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# Who We Are and What We Do

## We are Irish Hospice Foundation.

We are the national charity that addresses dying, death and bereavement in Ireland. Every day in Ireland, 80 people die and 800 of us are newly bereaved. Most of us will journey with, and care for someone who is dying at some point in our lives. People dying in Ireland do so in a range of settings, and not always in the place of their choice. Every death matters, this is at the heart of our mission, vision and beliefs, underpinning the work we do at Irish Hospice Foundation.

### Our Vision

is 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

- 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.

We are working to ensure the best end-of-life and bereavement care, for all. From advocacy and education, to our vital services like [Nurses for Night Care](#), our [Bereavement Support Line](#), and [Caru](#) - a continuous learning programme for care and compassion for end-of-life in nursing homes, we believe in the importance of dying well and grieving well wherever the place.

For details of our services, programmes and resources see:

▶ [hospicefoundation.ie](https://www.hospicefoundation.ie)

▶ [bereaved.ie](https://www.bereaved.ie)

▶ [caru.ie](https://www.caru.ie)

▶ [childhoodbereavement.ie](https://www.childhoodbereavement.ie)

▶ [thinkahead.ie](https://www.thinkahead.ie)

# Strategy and Priorities

**Our Statement of Strategy 2020 to 2025 commits to shining a light on specific areas of need in end-of-life and bereavement care, and then actively investing, innovating and developing responsive services and programmes.**

Every death matters – and we only have one chance to get it right. At Irish Hospice Foundation (IHF), our vision is an Ireland where people experiencing dying, death and bereavement are provided with the care and support they need. It is this precise vision that guided the direction and thinking in the creation of this five year phase of our Strategic Plan.

## Our Priorities under the Strategy:

### 1. 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 equity of access to end-of-life and bereavement services.

### 2. 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.

### 3. 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.

### 4. 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.

### 5. Conversations & Communication

Through our public engagement, we will create a safe space for 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.

### 6. 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.

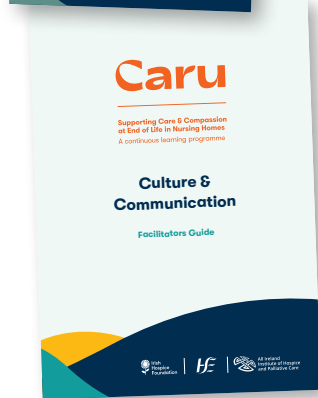
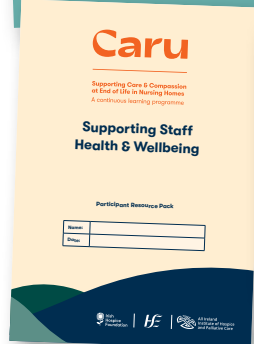
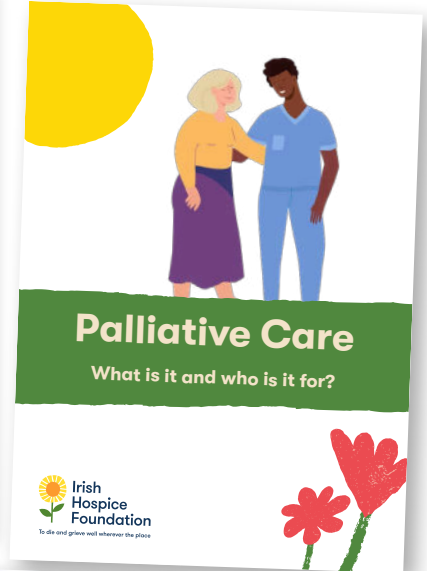
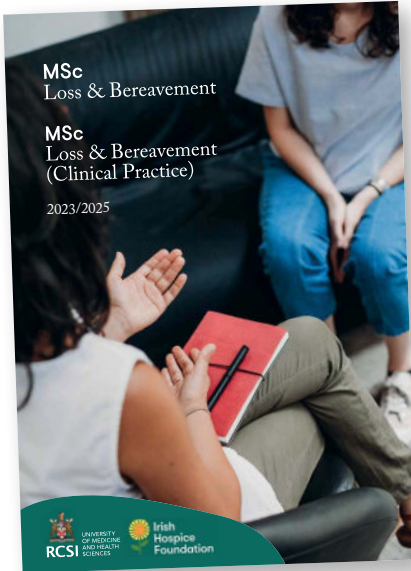
### 7. Funding & Governance

As a significant majority of our funding comes directly from the public, trust and excellence in donor care are crucial. We commit to excel in governance and quality management systems, maintain our triple lock status, strengthen our fundraising programme and remain innovative.

# A snapshot of IHF activities throughout 2023 including fundraising, education workshops and events



# Reports and resources developed in 2023 as well as training events and public awareness initiatives supporting IHF's work in best end-of-life and bereavement care





## Message from the Chair

**We will all die one day. Whilst we may have a preference for where we die, 70% of us here in Ireland say we would prefer to die at home, and we may have little control over this when the time comes.**

**Jean Callanan: Chair Irish Hospice Foundation**

At Irish Hospice Foundation, we believe everyone has the right to be cared for, and to die with dignity and respect, in the care setting of their choice. This informed our particular focus this year on improving the experience for those dying at home (23%) and those dying in nursing homes (23%).

In 2023, we completed an extensive piece of research on what dying well at home meant and identified the factors which prevented someone from dying at home when they wished to. The recommendations from this research form the basis of a plan that we hope, working with our partners across the dying ecosystem, will significantly improve access to and the experience of dying at home.

7,000 people die in nursing homes each year, and 2023 was the first full year of action of Caru, a continuous learning programme developed by Irish Hospice Foundation (IHF), in partnership with All Ireland Institute of Hospice and Palliative Care (AIHPC), and the HSE. This was developed in response to the pandemic when the experience of dying, death and bereavement in nursing homes fell far below the standards that IHF or the Irish people would have wanted. The level of engagement of nursing homes annually is high and early indications are that Caru is supporting and empowering nursing homes leading in turn to enhanced quality of life for residents, a good death and easing the bereavement process for their families. An external evaluation is in progress.

As this annual report illustrates, IHF is active across many aspects of dying, death and bereavement including advocacy, bereavement, education and cultural engagement with a particular emphasis on encouraging people to think ahead and talk about death with their loved ones. IHF has always understood that the arts and creative expression can help people to approach the issues of dying, death and bereavement in a different and sometimes unexpected way. This has been a year where, thanks to our partnership with Creative Ireland, we have been able to deepen our engagement with arts and creativity, and the outcome has been both profound and impactful.

Building on last year's independent evaluation of the board by 'Board Excellence' which assessed the IHF board as a "Strong board with the potential to become, over time, a high-performing board," we have been working through the improvement recommendations in the evaluation made under the guidance of the newly formed Governance, Nominations and People committee (its formation having been one of the recommendations). Areas that have been given particular attention include focus on risk, with the risk register now discussed at every board meeting.

This year's board away day had a particular focus on the whole eco-system of dying, death and bereavement and where IHF fitted within it. A key input into the day was a presentation and discussion of the findings of the 'Lancet



**Chair, CEO and Board of Directors – Irish Hospice Foundation.**

Commission on the Value of Death’, an important and wider ranging report drawing on multidisciplinary perspectives on death from around the globe. The ‘Lancet Commission on the Value of Death’ will be one of the strategic inputs, as we commence development of a new strategic plan for the five years 2025-2030.

In 2023, more than 60% of our funding came from the general public. Their continued support is deeply appreciated. Without this generosity, we would be unable to continue our work.

Irish Hospice Foundation doesn’t work on its own. The vast majority of the work we do is in partnership with other bodies or organizations, and you will find these organisations acknowledged throughout this annual report. This has been a year when we have built and strengthened our partnerships, and this will continue to be a focus as we go forward.

IHF would be nothing without the amazing team of committed, skilled and talented people. Each and every one of them committed to making every death matter. In this year, the average number of people led by our CEO Paula O’Reilly, increased from 41 to 51 (linked to Caru, and to expansion of bereavement activities) and we welcome all the new members to the IHF team.

I would like to acknowledge the time and expertise that my fellow directors generously contribute to IHF. It’s a pleasure and privilege to work with so many gifted and committed people who give so generously of their time.

**Jean Callanan**  
**Chair Irish Hospice Foundation**



# Message from the CEO

**2023 saw IHF start the year with an ambition to strengthen our collaborations across dying, death and bereavement, a focus on increasing our reach across communities and advocating for better end-of-life care for all.**

**Paula O'Reilly:** CEO Irish Hospice Foundation

The preference to die at home which is recognised in the IHF People's Charter was further developed in 2023 through the successful launch of our consultation report - Dying Well at Home. This report highlighted from a series of focus groups with healthcare professionals and informal carers, the experience of supporting people to die well at home. The report provided an opportunity to advocate further for greater capacity in the community to deliver end-of-life and bereavement care.

The report outlines what people identify as important for a good death. One such quote

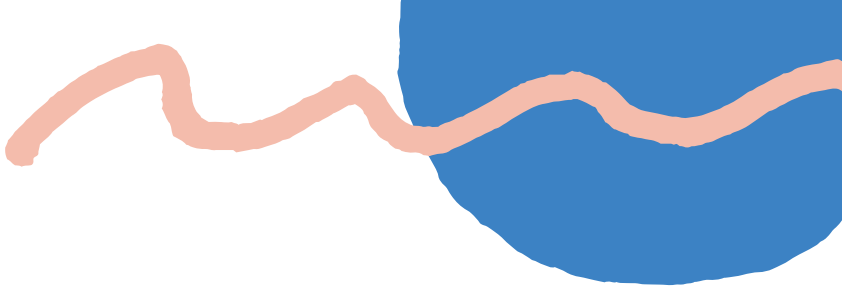
*"It's about having the support. [Family & carers] want the person to come home but obviously there's an element of fear about their ability to care for them adequately at home. [It's important] having that home support and access to home support."*

This report identified key recommendations for IHF which have been scoped out and will commence implementation before the end of 2024.

In 2022, IHF launched the Caru nursing home programme as a recommendation from the COVID-19 Nursing Home Expert Panel review. This programme involved the recruitment of regional leads across each community health area. In 2023, considerable development of the programme took place with a

focus on increasing the profile of the programme and the engagement of the nursing homes across the public and private sector. The programme reached its target of engaging 140 nursing homes in the quality improvement workshops. The delivery of local Caru community networks provided learning opportunities, information sharing and opportunities for nursing home staff to engage with other stakeholders in the delivery of compassionate end-of-life care. The evaluation of the Caru programme commenced this year by UCD and aims to provide invaluable information by monitoring the programme and surveying bereaved families of residents. This will ensure that the impact is sustainable so that those individuals in residential care are provided with compassionate end-of-life and bereavement care and supports.

Further developments in the community included the continued delivery of the Nurses for Night care service for those experiencing end of life who have a non-malignant diagnosis. In 2023, we saw an eight percent increase in the number of nights delivered. This service supported those with a diagnosis of dementia, heart failure and we saw an increase in referral for people at end of life whose main diagnosis was frailty. The demand for this service continues to grow, and as our research reflects, dying at home continues to be the main preference for people in Ireland.



Despite the preference to die at home, hospitals continue to be the place where most people die (44%) therefore, the importance of the Hospice Friendly Hospitals (HFH) programme remains central to the work of IHF. This year saw significant change management in the HSE due to the establishment of the regional health areas. This proved challenging to progress the integration and mainstreaming of HFH into the HSE. However, the programme continues to have an impact across the 33 acute hospitals. Acute hospital staff continue to engage in Final Journeys training (2,326 staff trained) and End-of-Life committees continue to work towards the HFH standards. The Design and Dignity projects aimed at improving hospital and mortuary environments continue to be progressed across the country, some recent examples are St Columcille's Mortuary, Beaumont ED Bereavement Suite, and the Family Room in Our Lady of Lourdes Drogheda hospital.

Our work in bereavement continued across all settings in 2023 with IHF growing its supports to both adult and children's bereavement networks, running a national grief awareness campaign and delivery of the Bereavement Support Line (BSL). Information events on bereavement both for the public and healthcare professionals attracted 2,755 attendees in person and online. The demand for resources and information continues to grow both in relation to adults and children. The Bereavement Support Line continues to see an increase in callers year on year with an increase of 16% this year. The IHF Grief in the Workplace programme was redeveloped in 2023 and new resources published with a targeted action plan for 2024.

The Irish Childhood Bereavement network (ICBN) celebrated its 10th birthday during 2023 while activities and projects to improve the situation of bereaved

children in Ireland continued. This year, ICBN supported by IHF's Childhood Bereavement Manager completed the Childhood Bereavement Services National Survey, which aimed to establish what services are available for bereaved children and their families. The results will inform standards and competencies required in children's bereavement.

IHF continued to advocate for better end-of-life and bereavement care in Ireland. In 2023 *"The Real Financial Impact of Bereavement"* report was launched in Leinster House with a briefing detailing the impact of bereavement on home life, including the impact on employment, health, and the overall financial burden.

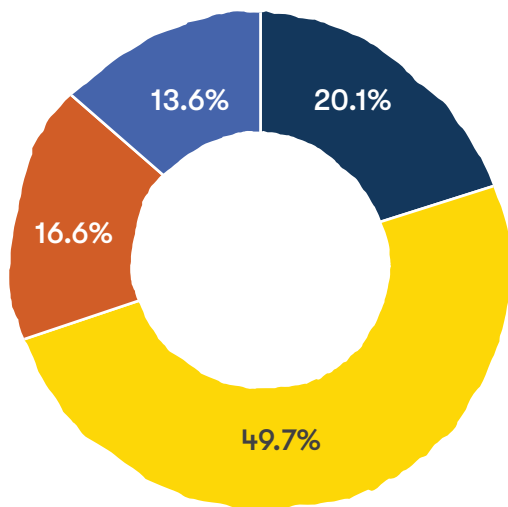
IHF continues to engage with the public to encourage discussions on dying and bereavement. We welcomed the operationalisation of the Decision Support Service and the recognition of the legal framework for advanced healthcare directives (AHD). In 2024, we will continue to advocate for the register for the advanced healthcare directives which would allow for a person's AHDs to be documented and shared with healthcare professionals.

In 2023, engagement with the Oireachtas Committee on Assisted Dying was ongoing. We presented to the committee in November with the aim of informing those on it of the current experience of dying, death, and bereavement in Ireland. We will continue to inform the public on this debate, and we await the recommendations of the committee in 2024.



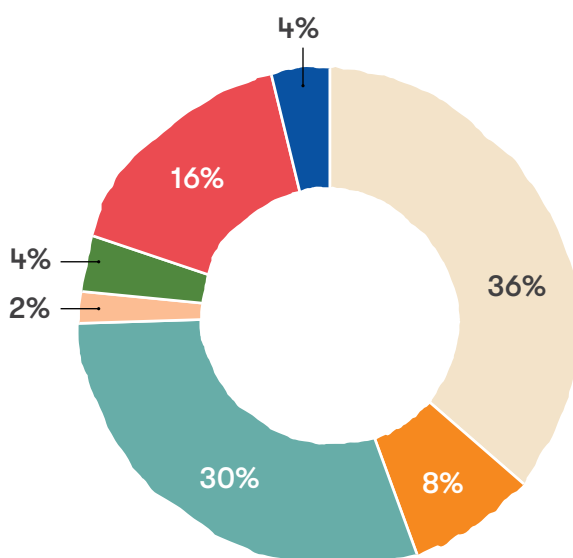
**Paula O'Reilly**  
CEO Irish Hospice Foundation

# 2023 Finances in Summary



## How we spend our funds

- Fundraising
- Healthcare Programmes
- Education, Training and Bereavement
- Public Engagement



## Where our income comes from

- Donations
- Legacies
- HSE Grants
- Other Government Funding
- Other Grants
- Other Fundraising Income
- Training, Education & Other Income

# Our Impact in 2023

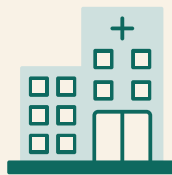


**2,920**

Nights of Nurses  
for Night Care

**21**

End-of-Life Care  
Coordinators  
in 33 hospitals



**1,267**

People explored  
dying & grief through  
our Arts & Cultural  
Engagement programme

**51**

People completed our  
postgraduate programmes  
in loss & bereavement



**90**

Families supported  
through Rosabel's Rooms  
following the loss of a child

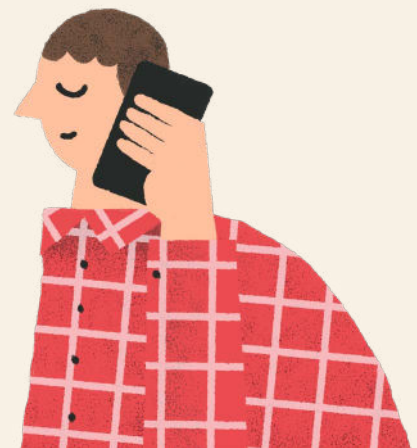


**10,000**

Think Ahead Planning  
Packs distributed

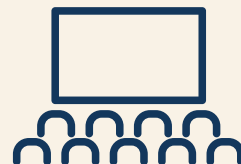
**1,290**

Calls answered on our  
Bereavement Support Line



**6,860**

People attended training/workshops  
on dying, death & bereavement



# Highlights from 2023



## Priority One: Advocacy and Influence

### Advocacy and Policy

- **Assisted Dying Submission:** We engaged with the Joint Oireachtas Committee on Assisted Dying throughout its public hearings in 2023.
- **Real Financial Impact of Bereavement:** We had the opportunity to host a briefing for TDs and Senators in Leinster House on the report we launched in late 2022 titled “The Real Financial Impact of Bereavement”.
- **Pre-Budget Submission:** Our annual Pre-Budget Submission 2024 highlighted the need for structural investment and commitment across Government departments to achieve the best end-of-life and bereavement care for all.

### Research

- **Research Strategy:** We developed a research strategy to guide both the structure and function of research within IHF.
- **The Time to Reflect survey report,** which explored the impact of the COVID-19 pandemic on people’s experience of death, dying and grieving, was also completed at the end of 2023 with formal launch taking place in February 2024.



## Priority Two: Shaping End-of-Life Care Wherever the Place

### Hospice Friendly Hospitals

- The HFH Quality Improvement Awards, which are run in partnership with the HSE QI Division were designed to support the implementation of projects to improve the experience of end-of-life care for patients and families. In 2023, 29 applications were received out of which 18 grants were awarded.
- 2,311 healthcare staff attended a Final Journeys workshop across 36 hospitals – they evaluated the workshop as 87% Excellent and 12% Very Good.
- In 2023, we developed, piloted and launched the Paediatric Final Journeys workshop. In Quarter 4, we trained 30 facilitators, and this workshop is now being delivered in Paediatric Hospitals and care settings nationally.
- In 2023, we developed an end-of-life care induction for new hospital staff which is delivered in hospitals by the End-of-life Care Coordinators.

### Dying Well at Home

- In September 2023, we launched the Dying Well at Home focus group report with significant media uptake through national and regional radio interviews and newspapers.
- The ICGP Palliative Certificate Course for GPs, supported by IHF and the HSE, progressed with great feedback from GPs. Further funding from the HSE was granted toward expansion of the course for GP Practice nurses.
- In 2023, approximately 872 people were provided with Nurses for Night Care across all counties with 2,590 nights of support provided overall. We are working with the Irish Cancer Society to conduct a review and a formal evaluation of the service through a research body.

### Caru

- Development of Quality Improvement Workshops 1-4, in line with the 2014 Palliative Care Competency Framework. 92 workshops were delivered across the 9 CHOs by the Caru Regional Leads, representing 140 nursing homes including 98 private/voluntary and 42

public. A total of 509 nursing home staff attended across a broad range of roles, with Clinical Nurse Manager and Healthcare Assistant roles in the majority.

- There were 15 Regional Caru Network events throughout the CHOs, with a joint CHO 6, 7 & 9 Network in Dublin.

- ‘Exploring personal & professional grief and loss in a nursing home setting’ was the theme for the National Virtual Network held in August. We had 136 attendees and 76% rated the event as excellent. This event was supported by IHF Bereavement team.
- Development of the Caru website - [caru.ie](https://www.caru.ie) was launched. Dedicated social media channels for Caru on LinkedIn and X (Twitter) were established.



## Priority Three: Bereavement and Loss

### Bereavement

- There was an increase in calls to the Bereavement Support Line (BSL) with 1,290 calls handled, up from 1,107 in 2022 and averaging 25 calls per week.
- A new BSL administrator was appointed in 2023.
- A total of 2,755 people information events on bereavement attended one of our 22 online or face-to-face events in 2023 and a further 1,561 received email recordings or resource packs.
- A redevelopment of the Grief in the Workplace programme took place during 2023 and a new National Coordinator for Grief in the Workplace and Grief Awareness was appointed.
- We receive a TrainingLinks grant in 2022 from The Wheel which allowed us to deliver in 2023, on behalf of 15 national bereavement support organisations, a framework setting out what those who work or volunteer in community bereavement support.
- We granted seven local bereavement development grants to groups of organisations in Galway, Cork, Dublin North, Dublin South, Kildare, Limerick and the Midlands.
- Irish Childhood Bereavement Network (ICBN) celebrated its 10th birthday during 2023 while activities and projects to improve the situation of bereaved children in Ireland continued.



## Priority Four: Education and Transfer of Learning

- 52 postgraduate students completed their programmes in 2023. These included students from the Professional Certificate in Children and Loss, the MSc in Loss and Bereavement/Clinical Practice, the Postgraduate diploma in Loss and Bereavement/Counselling and Postgraduate Certificate.
- A new alumni committee was set up to support graduate networking and transfer of learning.
- Seven IHF scholarships were awarded in 2023 to professionals undertaking postgraduate study in the areas of children’s palliative care, children’s bereavement, dementia and in loss and bereavement.
- Our 2023 programme of bereavement and loss workshops saw a total of 429 people attending with 96% of attendees rating the workshops as excellent or good.



## Priority Five: Conversations and Communication

### Public Engagement

- Public Engagement continued the distribution and awareness raising of the relaunched Think Ahead Planning Pack throughout 2023, distributing almost 10,000 planning packs throughout the year.
- Four professionally created animated videos on the main points of advance care planning were launched to be used online as well as to support training and partner activities.

## Arts and Cultural Engagement

- Following the success of Arts and Cultural Engagement projects in 2022, in October 2023 the Board committed to fund two positions to further develop the programme for up to three years to align the work of “arts and culture” across IHF programmes.
- As part of our Compassionate Communities projects, we established a weekly ‘Deadly Conversation’ at Axis Ballymun from November 2022 until December 2023 which won a Business To Arts Award and featured in the Irish Times.
- “Artists in residence in service to people at the end of life” pilot project was launched with two artists working with two hospitals, in Kilkenny and Limerick, for over six months to explore the value and challenges of creativity in acute healthcare at end of life.

## Marketing and Communications

### Social Media

There was a strong increase in followers of IHF social media channels in 2024 with the most significant rise seen in IHF’s Instagram account with a 36% growth in followers year on year.

### Media Coverage

Media coverage throughout 2023 was strong, with coverage in relation to IHF across local, regional, and national media outlets. There were a total of 1,603 media mentions in 2023 (742 web, 268 press, and 593 broadcast).

Some media highlights from 2023 include:

- September 2023: Coverage of our Dying Well at Home report in the Irish Times, Irish Medical Times, Irish Independent, as well as an interview on RTE Radio 1 Today with Claire Byrne.
- October 2023: The launch of “Peter and the Wolf” was covered in Irish national and regional news outlets, including Gavin Friday’s interview on RTE Radio on October 19th.
- November 2023: IHF’s contribution to Oireachtas committee on assisted dying was mentioned in the Irish Independent, Irish Times, and regional news outlets.



## Priority Six: Our People and Our Organisation

- The workforce grew in numbers in 2023 by 9 to 55 employees by December 2023.
- A salary & benefits review was carried out by an external HR consultant. The review included evaluating current roles, establishing a salary structure, band descriptors and benchmarking of salaries.
- A structured performance review system was put in place to identify training and development needs of staff.
- A working group was formed to develop IHF’s ESG strategy and to create a roadmap going forward for sustainability.



## Priority Seven: Funding and Governance

- We have 12 main income streams, and each performed well during 2023.
- 495 regular donors opted to increase their monthly payments in 2023.
- We received 17 legacy donations in 2023 and are so grateful to those who choose to remember IHF in their will.
- We ran two hugely successful digital “100 Miles Challenges” encouraging people to sign up and raise funds by walking 100 miles in a month. Over 3,700 people joined and raised significant funds through the support of friends, family and colleagues.



# Achievements and Performance

Approximately 33,000 people die in Ireland each year. The number of deaths in Ireland is set to increase to 48,000 a 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. IHF continues to experience demand in its key strategic areas related to policy, education, training, and programme development in the areas of dying, death and bereavement.

Following the introduction of hybrid working under a new pilot policy in 2022, a revised hybrid work policy was implemented in Quarter 1, 2023 along with the introduction of a formal flexi-time process.

During 2023, IHF continued to develop and build on its healthcare and bereavement programmes. IHF continued through marketing and communications to impact advocacy, policy development and public engagement resulting in a positive impact on IHF's national reach.

# Priority One: Advocacy and Influence



## Research, Policy and Advocacy

Following the launch of “The Real Financial Impact of Bereavement” research report in late 2022, in Quarter 1 2023, we hosted a briefing for TDs and Senators in Leinster House detailing the impact of bereavement on home life in Ireland, including the impact on employment, health and the overall financial burden. We also had the opportunity to meet with representatives from the Department of Social Protection to discuss the report recommendations.

IHF recognised the need for a dedicated lead for the research, policy and advocacy function. Challenges in recruitment in this space prompted a full review of the research function within the organisation. As a result, IHF developed a research strategy to guide both the structure and function within the organisation, establishing an appropriate governance structure.

While the research lead role was vacant, we were still able to progress certain areas of research. The Dying Well at Home report was launched with considerable media interest and stakeholder engagement. The Time to Reflect survey report was also progressed through the backend of 2023 to a final draft for launch in Quarter 1 of 2024.

In March 2023, we welcomed the launch of the first National End of Life Survey, led by the National Care Experience Programme in HIQA. The survey asked people who have been bereaved, about the care provided to their loved ones in the last days and months of their life. The aim of the survey is to learn from people’s experiences of end-of-life care in order to improve the services provided both to people who are dying, and to their loved ones. From the beginning, IHF has supported the survey both financially and through its development and promotion.



IHF Board Members and Staff attending the Joint Oireachtas Committee on Assisted Dying in November 2023, when CEO Paula O’Reilly and Board Member Susan O’Reilly presented IHF’s submission to the Committee.



**Paula O'Reilly, CEO IHF and Kerry McLafferty, CEO Laura Lynn at the launch of co-funded research 'Improving Children's Palliative Care Outcomes in Ireland (iCPCi)', March 2023.**

IHF's engagement with the Joint Oireachtas Committee on Assisted Dying continued throughout 2023. The organisation updated The International Experience of Assisted Dying 2021 paper, and this was circulated to Committee members. IHF continued to engage with the Committee on any relevant areas from the public hearings. IHF presented to the Committee in November under the title "Ensuring Access to Palliative Care and Social Supports".

We also continued our collaborations and research partnerships with a number of external projects. A large-scale research project, that we are co-funding and partnering with Trinity College Dublin and Laura Lynn Children's Hospice on addressing knowledge and evidence gaps that exist in data on life-limiting conditions in children was launched in March. We continue to be active contributors and members in relevant policy networks/steering groups/alliances to ensure that the dying, death and bereavement agenda is highlighted and represented.

IHF supported the Alliance of Age Sector NGOs in the launch of their report 'Telling It Like It Is; Combatting Ageism' in Dáil Éireann, with over 30 TDs and Senators in attendance. We also supported the Home Care Coalition's Pre-Budget Submission, as well as continuing our work on the HSE Medical Cards Communications Working Group and HSE National Patient Forum.

Our annual Pre-Budget Submission 2024 highlighted the need for structural investment and commitment across Government departments to achieve the best

end-of-life and bereavement care for all. It also identified specific areas that require funding of €875,000 to support the development of IHF's work. For the first time, the Irish Childhood Bereavement Network was supported to make a Pre-Budget Submission. The submission received positive feedback from many TDs and Senators with follow-up meetings held.

In April 2023, we welcomed the commencement of the Assisted Decision Making (Capacity) Act 2015 and the operationalisation of the Decision Support Service. Advance Healthcare Directives were already recognised in Ireland but we advocated for many years to ensure that the Act established a legal framework for them. We continued this advocacy when we met with the Department of Health to emphasise the need for the implementation of a register for Advance Healthcare Directives.

There were over 100 Parliamentary Questions and Debates on issues related to dying, death and bereavement in the Dáil. We influenced policy and legislation through 18 submissions and consultations. Key among them was the inclusion of our recommendations in the report by the Department of Social Protection on the Pre-Legislative Scrutiny of the Civil Registration (electronic registration of births, marriages and deaths) Bill.

# Priority Two: Shaping End-of-Life Care Wherever the Place



## Healthcare Programmes

Irish Hospice Foundation's Healthcare team and its programmes are designed to improve good end-of-life care in hospitals, residential and nursing home settings. A priority for 2023 was to progress the mainstreaming of the Hospice Friendly Hospitals (HFH) Programme. However, due to a HSE moratorium on recruitment and other factors, this did not happen. Great progress has been made in our Caru Nursing Home Programme, and 2023 saw significant work in increasing awareness of it. We launched our new Dying Well at Home Programme, resulting in identified areas of work for IHF.

Central to the Healthcare team's mission is to work together across all programmes to support staff and services to provide the best end-of-life and bereavement care for all, regardless of the setting (home, hospital, nursing home or community nursing unit).

Our work is guided through strong partnership engagement with the Irish College of General Practitioners (ICGP), HSE, HSE Estates, All Ireland Institute of Hospice & Palliative Care (AIHPC), Nursing Homes Ireland (NHI) and through other stakeholder engagements, and supports advance care planning, palliative, bereavement and end-of-life care in all settings.

## Hospital 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 which is where 44% of all deaths occur.



IHF HFH Team training session with End of Life Coordinators in Acute hospitals.

- HFH joint Oversight Group met three times in 2023. This Group works to further embed the Hospice Friendly Hospitals Programme in the HSE, and IHF continued to provide advice, information and resources to staff working in hospitals.
- The Oversight Group Chair Prof. Cillian Twomey stepped down after five years in May 2023.
- Mainstreaming the HFH Programme into the HSE was progressing in 2023. However, due to the recruitment freeze, this was put on hold. We continue to explore how best to mainstream the Programme into the new Regional HSE structure in the future.
- In 2023, we hosted 8 in-person Nursing and Midwifery Board of Ireland (NMBI) accredited network meetings with over 200 attendees. In addition, we ran a monthly drop-in support session for the 21 End-of-life Care Coordinators working across 33 hospitals nationally to implement and drive the HFH Programme.
- The HFH Quality Improvement Awards which are run in partnership with the HSE QI Division were designed to support the implementation of projects to improve the experience of end-of-life care for patients and families. In 2023, 29 applications were received out of which 18 grants were awarded.



- Our HFH Final Journeys (FJ) Train The Trainer Programme, seeks to improve the delivery of end-of-life care amongst all hospital staff. We now have 152 active facilitators, 48 of them completed their training in 2023. To be able to achieve this, we ran 19 Facilitator workshops and an additional 3 refresher FJ networks to continue to support the trained facilitators and ensure the quality of the workshop is maintained over time.

### Dying Well at Home

IHF's Dying Well at Home (DWAH) Programme, is a developing programme designed to support and innovate end-of-life and palliative care in the home. This includes our Primary Palliative Care, Nurses for Night Care, carers' support and advocacy for equity in access to care. Advocacy is core to this work as we continue to seek to influence developments through our joint work with key partners and organisations. The Programme aims to support people to die well at home if this is their wish and it is possible, whilst also placing a particular focus on supporting those who are caring for them at end of life.

- The DWAH project team completed a focus group report, setting out findings from focus groups and interviews conducted November 2021-November 2022. The report presents the findings of these discussions, and highlights the challenges of ensuring a good death at home and current gaps in the provision of end-of-life care. The recommendations in this report are informing the development of the DWAH Programme. In September 2023, IHF launched the Dying Well at Home Focus group report with significant media uptake through National and Regional radio interviews and newspapers. The report has been shared widely and we have also been invited to present the report findings at conferences and to stakeholders. We have secured HSE funding to support some elements of the programme's development. In December, we recruited a new team member as Support Officer for the DWAH Programme. This post will support elements of the programme that relate to the recommendations from the DWAH report, such as the development of education and information resources.
- The ICGP Palliative Certificate Course for GPs, supported by IHF and the HSE, progressed with great feedback from GPs, with further funding from the HSE being granted towards expansion of the course for GP Practice nurses. The course has been adapted to suit the inclusion of the GP practice nurses and twelve nurses have enrolled in the course. This is being piloted and evaluated to establish if this course is meeting the needs of nurses.

- The Primary Palliative Care Steering Committee (PPC) was invited by the National Clinical Palliative Care Programme (NCPCP) to input into a form they are developing as part of a national initiative for Primary Care/Specialist Palliative Care Services (SPCS)/National Ambulance Service (NAS) and acute hospitals with the aim of enabling all relevant services to be informed of a patient's preferences and their ceiling of care etc. when in the community. The NCPCP are basing this new form on the GP to Out of Hours Palliative Care Handover Form which was developed as an initiative through Irish Hospice Foundation's Primary Palliative Care Programme and Piloted in South Doc. They also wanted to seek the Primary Palliative Care Steering Committee to contribute to the content of the new form. This is a very positive development for the continuum of patient care in the community.
- Our Nurses for Night Care service enables people with life-limiting conditions other than cancer to die at whilst, while also providing reassurance and respite to their families and loved ones caring for them. It is delivered through our close partner, the Irish Cancer Society, whose nurses are funded by IHF to provide expert care in the home in the final days. In 2023, approximately 872 people were provided with Nurses





IHF stand in hospital promoting end-of-life and bereavement resources during Palliative Care Week 2023.



Caru Regional Leads Alison McMahon, Ann Marie Murphy and Mary Ferns at Caru Network Event in April.

for Night Care across the country with 2,590 nights of support provided overall. We are working with the Irish Cancer Society to conduct a review and a formal evaluation of the service through a research body.

- During Palliative Care Week, we presented on three webinars - one for Practice Nurses, one for Public Health Nurses, and one for Family Carers Ireland. As well as that, we developed a palliative care leaflet explaining the levels of palliative care, what palliative care is and who it is for. We also hosted a webinar entitled Palliative Care: Living for Today, Planning for Tomorrow. Registration to the webinar was open to anyone interested in learning more about palliative care. A poll given at the end of the webinar revealed that 100% of attendees felt they had a better understanding of Advance Care Planning and 96% felt their understanding of palliative care had improved.

### Caru

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

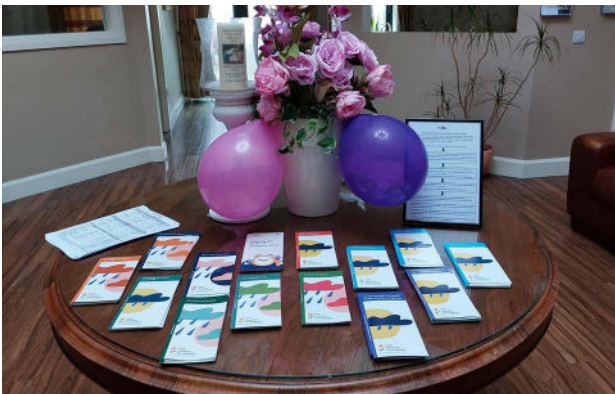
The aim of the Programme is to improve the delivery of compassionate, person-centred palliative, end-of-life and bereavement care in the nursing homes through a multi-

strand, integrated quality improvement programme which will enable all nursing homes in Ireland to engage at a level appropriate to them.

- Development of Quality Improvement Workshops 1-4, in line with the 2014 Palliative Care Competency Framework. Delivery of 92 workshops across the 9 CHOs by the Caru Regional Leads, representing 140 nursing homes, 98 Private/Voluntary and 42 Public. This included 1 virtual workshop delivered nationally to support those who could not attend in person. A total of 509 nursing home staff attended across a broad range of roles, with Clinical Nurse Manager and Healthcare Assistant roles in the majority.
- There were 15 Regional Caru Network events throughout the CHOs, with a joint CHO 6, 7 & 9 Network in Dublin. The event objectives included providing ongoing support and education for Nursing Home staff across the range of roles through engagement with specialists and experts, to provide an opportunity for shared learning, networking and peer support. These were attended by 593 staff representatives of 239 Nursing Homes.
- ‘Exploring Personal & Professional Grief and loss in a nursing home setting’ was the theme for the National Virtual Network held in August. We had 136 attendees and 76% rated the event as excellent. This event was supported by IHF Bereavement team.

- The Caru Learning Management System is hosted on the AIIHPC Learning Hub and available to nursing home staff through an enrolment process for general educational resources with an additional enrolment for Quality Improvement Workshop attendees required for workshops resources. These additional Caru videos, animations and resources used in the workshops are available to workshop attendees to support them to carry out Caru reviews and embed the Programme in their organisation.
- The Caru website - [caru.ie](http://caru.ie) was developed. Dedicated social media channels for Caru on LinkedIn and X (Twitter) were established.

- The external evaluation of the Programme commenced in September with a team from UCD under Professor Fiona Timmons. Ethics approval for the proposal was achieved in July and the sharing of secondary data from event attendance, satisfaction and roles commenced.
- In terms of governance of the Caru Programme, quarterly Oversight meetings and Working Group meetings took place.



Suite of IHF Bereavement materials available at a nursing home participating in IHF's Caru programme.



Mary Ferns, Regional Lead Caru at a Caru training event with nursing home staff.



(L to R) Sheena Murphy, Project Manager Caru, Alison McMahan, Regional Lead Caru, Emma Barnes, Outreach & Training Officer, Hospice Friendly Hospitals Programme.

# Priority Three: Bereavement and Loss



## Bereavement

### Bereavement Support Line

- Individuals continue to call our Bereavement Support Line (BSL) with 1,290 calls handled, up from 1,107 in 2022 and averaging 25 calls per week. In addition, 207 (16%) required a follow-up call from the BSL staff, with the reasons ranging from specific information to welfare checks. Most callers (70%) are women. We appointed a new BSL administrator in 2023.
- We have a core team of 12 volunteers and we recruited more during 2023. A small snapshot of what callers to BSL have told us: *“Thank you so much for understanding, so often people think I should just move on.”* *“You are helping me put words on what’s in my head.”*

### Bereavement information events

Information events on bereavement, for the public and professionals, formed a core part of our work during 2023.

- A total of 2,755 people attended one of our 22 online or face-to-face events
- A further 1,561 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 (685 attendees), ‘Lunch and Learn’ sessions on grief (829 attendees), professional talks on childhood bereavement (559), local bereavement network events in Dublin South, Dublin North and Kildare supported by our team (197 attendees), a grief session for psychotherapists (225 attendees) and national events including a national bereavement forum for those who work in bereavement support (98 attendees).

### Grief in the Workplace

A redevelopment of the Grief in the Workplace programme took place during 2023 and we appointed a new programme coordinator. New resources include a policy brief on why it is important to plan for and support employees who are bereaved has been completed and a three-workshop programme for employees, managers and HR managers has been developed for roll-out in 2024.

### National and local bereavement development

We were proud to receive a TrainingLinks grant from The Wheelwhich allowed us to deliver a bereavement competence framework, which sets out what those who work or volunteer in community bereavement support should be able to do. This was completed in 2023 on behalf of 15 national bereavement support networks. Based on that work we have commenced the development of e-learning for these community organisations. The e-learning will be completed in 2024.

- We granted seven Local Bereavement Development grants to groups of organisations in Galway, Cork, Dublin North, Dublin South, Kildare, Limerick and the Midlands. Each grant will see local bereavement support events or initiative roll out through 2024.
- We continue to support the local bereavement networks and events in Dublin North, South and Kildare.

Some of the sentiments expressed by callers to the Bereavement Support Line:

“I feel like a weight has been lifted”

“I’m so delighted I rang you”

“Thank you for letting me cry”



Irish Hospice Foundation  
**Bereavement Support Line**  
1800 80 70 77



Cork Mercy Hospital hosting a stand for BCAW to raise awareness in the hospital. We sent out posters and materials on bereavement support to them.



Dublin South Local Bereavement Support Network meeting supported and attended by IHF and Fanagans Funeral Directors.

### Irish Childhood Bereavement Network (ICBN)

ICBN celebrated its 10th birthday in 2023 and continue to deliver activities and projects to improve the situation of bereaved children in Ireland.

- A national survey during 2023 by ICBN of children's bereavement services identified gaps in accessible support and also skills gaps in bereavement care. The survey has been disseminated to Tusla and the Department of Children Youth Affairs and was actioned by ICBN through 2023.
- 'Standards for supporting bereaved children and young people' were redeveloped and released during 2023. This guidance has been disseminated to statutory organisations and NGOs. Bereaved Children's Awareness Week (BCAW) was very well evaluated and this included two webinar collaborations with Childhood Bereavement Network UK.

- Bereaved Children's Awareness Campaign 2023 targeted three audiences: professionals, parents/carers, and the public. Information packs and resources were distributed and many local hospitals, libraries and community groups held information events. National webinars included one in association with Barnardos - 'An intercultural conversation on what we learn to do with grief' and there was good general media and social media uptake for the campaign.

### Bereavement Network Europe and European Grief Conference

IHF is an organising member of the Bereavement Network Europe. The European Grief Conference will be held in Dublin in 2024 with IHF as the host. Throughout 2023, we have been planning for this significant event.



# Priority Four: Education and Transfer of Learning



## Education and Training

### Education

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 five times during the year. During 2023, we continued to promote education and training and we provided a range of programmes from introductory to postgraduate level.

### Postgraduate education

- 52 postgraduate students completed programmes in 2023. These included 26 graduates on the Professional Certificate in Children and Loss, 10 graduates on the MSc Loss and Bereavement/ Clinical Practice as well as 15 graduates on the Postgraduate diploma in Loss and Bereavement/and Counselling courses and 1 Postgraduate Certificate graduate. These are Royal College of Surgeons in Ireland (RCSI) programmes run in association with IHF and students graduated at a ceremony in November 2023.
- 63 postgraduate students in total will be working with us into 2024 due to new registrations and roll-over to year two studies. We work with Tusla to reserve 10 staff places for the Professional Certificate in Children and Loss. In addition, this course has been reaccredited through RCSI as a blended learning programme.
- A new alumni committee has been initiated to support graduate networking and the transfer of learning.
- Seven IHF scholarships were awarded this year to professionals undertaking postgraduate study in the areas of children's palliative care, children's bereavement, dementia and in loss and bereavement. The seven recipients work in hospitals, a hospice, community services and a voluntary organisation.

### Continuing Professional Development

- In a national project, 204 psychotherapists and counsellors across the HSE CHO areas were trained in grief and complications in grieving as part of a two-day HSE-commissioned training course.



Rhona Sweeney, graduate of MSc in Loss and Bereavement, class of 2023 at the graduation ceremony.

- Our 2023 programme of bereavement and loss workshops saw a total of 429 people attend one of the 17 titles and 96% of attendees rating the workshops as excellent or good.

### Developing education for end-of-life and bereavement care

Working closely with our colleagues in the RCSI, in Ireland we worked on a system for introducing content on death, dying and bereavement into the undergraduate curriculum. All newly registered students now receive a clinical skills handbook which includes a chapter with resources and direction on end-of-life and bereavement care.

### IHF training development

Throughout 2023 our education lead worked across IHF programmes to refresh and develop training including a Paediatric Final Journeys training, Caru workshops, and communicating at end of life workshops for hospital doctors.

### IHF Library

We maintain a strong library service which meets the information needs of students and staff and appointed a new Library Manager in 2023.

# Testimonials from students of MSc in Loss and Bereavement

The MSc Loss and Bereavement Masters Programme is part-time over two years. There are seven modules in year one (5 at 10 credits, two at 5 credits) and a dissertation in year two.

“The MSc in Loss and Bereavement has been an incredibly rewarding experience both personally and professionally. Working as a non-consultant hospital doctor, the learning during the masters has deepened my knowledge of bereavement and increased my confidence in recognising grief and supporting patients and families experiencing loss. The teaching staff are extremely supportive, and I am very grateful to my classmates for the shared learning and collaboration. I would highly recommend this masters to any healthcare professional.”

- **Dr Cathal Delaney**

Non-consultant hospital doctor and RCSI Lecturer  
MSc Loss and Bereavement 2023



“I frequently encounter bereavement and loss in my professional capacity, and as such sought specific training in the area. I initially completed the Professional Certificate in Children and Loss, but in order to further develop my knowledge and skills I decided to pursue the MSc in Loss and Bereavement. The academic staff were knowledgeable, and passionate about the topic and committed to providing a positive, practical and beneficial learning experience. The programme was rewarding from both a personal and professional perspective. The knowledge and skills gained have impacted every aspect of my professional role from guiding my informal conversations, supporting the development and delivery of formal training, and the development of an enhanced bereavement policy as part of the dissertation completed in year 2. In addition, the opportunity to develop connections with others who work in, or have a particular interest in, the area of bereavement and loss has been invaluable.”

- **Dr Edel Quinn**

Educational, Child and Adolescent Psychologist  
MSc Loss and Bereavement 2023



# Priority Five: Conversations and Communication



## Public Engagement

Public Engagement continued the distribution and awareness raising of the relaunched Think Ahead Planning Pack throughout 2023. Nearly 10,000 planning packs were distributed in 2023 through traditional sales, targeted campaigns, events and IHF network pathways. With the commencement of the Assisted Decision-Making (Capacity) Bill in April, the necessity for training professionals and community members on the rights and responsibilities of each was essential. In total, 2,600 people were professionally trained, including staff at 20 hospitals with End-of-Life Care Coordinators in place; 10 Putting Your House in Order events with Age Friendly Ireland; 30 trainings with community and professional groups; and 8 virtual Lunch & Learns. These trainings were widely successful and demand for training has been growing continuously.

Additionally, Public Engagement produced four animated explainer videos on the main points of advance care planning to be used on the website, in media, in trainings, and with our partners.

Toward the latter months of the year, attention turned toward the Forum on End of Life, which was given a six-month lead time requiring intensive investment in time and resources. This work continued into early 2024, with the Forum on End of Life taking place at the end of February.



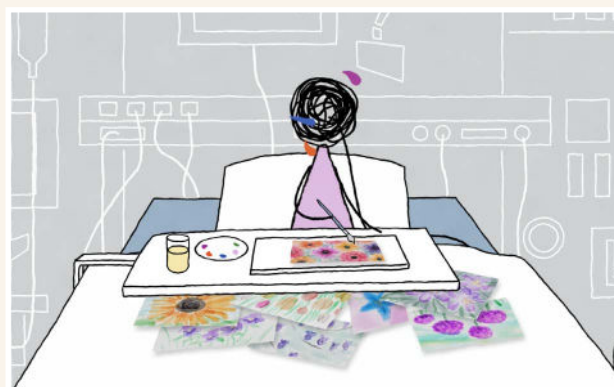
Valerie Smith, Public Engagement Lead IHF (5th from Right) delivering training session on Think Ahead advance care planning pack to Age Friendly group in Longford.

## Arts and Cultural Engagement

Our Arts and Cultural engagement programme, catalysed by the Creative Ireland Programme, began during the pandemic. It supported people to use the arts to have conversations about dying, death, grief and loss. We developed an Arts Policy, a Seed Grants programme and a book of Reflections by healthcare staff considering the impact of the pandemic on them. The programme has matured rapidly, working in areas with little precedent. As testament to the importance of the arts in relation to dying and grieving, in October 2023 the Board committed to fund two positions to further develop the programme for up to three years. The current focus is aligning the work of “arts and culture” across IHF programmes. In 2023, the work of IHF in relation to arts and creative engagement to support best end-of-life and bereavement care included a diverse range of projects as outlined on this and the following page.

**15 Seeds Grants projects**, micro-commissions that IHF staff mentor. Extraordinary self-directed projects across art forms led by communities, healthcare teams, individuals, clubs, researchers, schools, and voluntary groups exploring aspects of all types of grief and loss, through creative processes. A page dedicated to each Seed Grant project can be seen on the IHF website (<https://hospicefoundation.ie/our-supports-services/ihf-in-the-community/arts-and-creativity/seed-grants/seed-grant-projects-2023/>).

**6 Ways to support people with Down Syndrome through grief.** Down Syndrome Tipperary (a parent-led group) and various specialists supported by IHF, led a workshop programme in the use of performance and



By Michael Lomon from the Artists in Residence to People at End of Life Project

embodied learning with people with limited language access and neuro-divergence. This culminated in a parents-led symposia with powerful testimony about the impact of grief on their children. IHF produced six short “how to” video guides suggesting creative activity for people with Down Syndrome who may be grieving which are available and free to use from [hospicefoundation.ie](https://hospicefoundation.ie).

**2 “Artists in residence in service to people at the end of life projects”** Two artists worked with two hospitals, Kilkenny and Limerick, over 6 months to explore the value and challenges of creativity in acute healthcare at end of life. We built a support system around the artists and participating healthcare settings, including training and counselling, leading to outputs launching in March 2024:

- A video of healthcare staff reflecting on the project
- Three animations interpreting the artist’s journey, from Ivanna Davcheva, Michael Lomon, and Beyond The Bark



From left to right: Caroline Schofield, Visual Artist; Paula O’Reilly, CEO of Irish Hospice Foundation; Dominic Campbell, Manager of Arts and Cultural Engagement at Irish Hospice Foundation; Margaret Ryan, St Luke’s End-of-Life Care Coordinator.

- The digital book is available on the IHF website (<https://hospicefoundation.ie/our-supports-services/ihf-in-the-community/arts-and-creativity/root-and-shoots/artists-in-service-to-people-at-end-of-life/>).

We worked to develop an infrastructure for creativity, dying, death and bereavement with:

#### The “Pause” project.

In mid-2022, four artists were commissioned to develop resources to support the wellbeing of HSE staff. A resource pack was developed with additional support from IHF teams. A prototype was made by the end of 2022, reviewed in early 2023, and trialled in mid-2023 in 24 Departments of six Acute hospitals. To our knowledge, this is the first time a national arts programme in the HSE has attempted to establish a systems-based approach for arts and creativity with the HSE and the Department of Health.

#### Compassionate Culture Network

We have been nurturing a nationwide Compassionate Culture Network; creating supportive places where people can creatively explore losses in life. We have done this by working from the creative assets of ‘place’. In 2023 places included:

Leitrim, where in conjunction with The Glens Centre in Manorhamilton, we facilitated a series of compassionate creative conversations leading to ‘Walking The Land’ - an artists’ collective-lead exploration of the intersection of grief and climate change using metaphors from the local landscape.

North Dublin, where we established a weekly ‘Deadly Conversation’ at Axis Ballymun from November 2022 until December 2023 with subsequent funding from National Lottery and Dublin City Council which won a ‘Business To Arts’ Award and featured in the Irish Times.

Munster, where with additional support from Re-think Ireland’s Munster Impact Fund, four projects in Limerick, Mallow, Cahersiveen, Bantry trained eight artist-facilitators in a peer-to-peer learning network. 327 people took part in 48 workshops and two events, producing poetry publications, an exhibition, and video. It established new collaborative networks across local authority departments, HSE-funded health teams, Education Training Board centres, Further Education and Enterprise centres.

For further details on Compassionate Culture Network projects, see <https://hospicefoundation.ie/our-supports-services/ihf-in-the-community/arts-and-creativity/compassionate-culture-network/>.



## Pause

A little time for you

#### Men’s Sheds

- A creative engagement process developed with 12 Sheds leading to public sculpture, a grief postbox, videos, booklets, a garden and a Christmas song
- A formal training on grief including creative work tested with Sheds in 15 counties and distributed a resource pack to all 450 Sheds in Ireland

For full details on IHF’s Men’s Sheds’ projects, see <https://hospicefoundation.ie/our-supports-services/ihf-in-the-community/arts-and-creativity/mens-sheds/>.

#### Supporting Artists

We continue to offer bespoke support to artists who are “sense making”, who produce art through emotional labour with less measurable benefits. We value those artists engaged by the messy intangibility or awe-inspiring uncertainties at end of life.

For further details on IHF’s Signature projects, see <https://hospicefoundation.ie/our-supports-services/ihf-in-the-community/arts-and-creativity/signature-projects-and-artists-support/>.

As our programme cuts across disciplines, making strategy a challenge to comprehend, we hosted a first Artist Round Table in Autumn 2023 attended by 80 creatives, healthcare and funding leads. To widen awareness and reach of our work, we produced and distributed Arts newsletters to a dedicated and growing database list.



Memory Tree by Raphoe Men’s Shed, Donegal.

## Marketing and Communications

Marketing and Communications continue to support all aspects of the organisation. This encompasses a wide range of initiatives and activities including printed materials for fundraising and digital content to support campaigns, driving awareness of our Bereavement Support Line (BSL), 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 and thought leadership. As our programmes have expanded across the organisation and content to support them, we have continued to focus on optimising the user experience on the **IHF** and **Caru** websites.

## Media Coverage

Media coverage throughout 2023 was strong, with coverage across local, regional, and national media outlets.

Irish Hospice Foundation had a total of 1,603 media mentions in 2023 (742 web, 268 press, and 593 broadcast).

Some key media highlights from 2023 include:

- January 2023: article on the importance of planning ahead for end of life wishes **“Think, talk and tell – why it’s so important”** in the Farmer’s Journal
- February 2023: **“Deadly Conversations” workshops with the Irish Hospice Foundation and Axis Ballymun** – interview on Newstalk, February 2, 2023
- September 2023: Coverage of our Dying Well at Home report in the **Irish Times**, **Irish Medical Times**, **Irish Independent**, as well as an interview on RTE Radio 1 Today with Claire Byrne
- October 2023: The launch of “Peter and the Wolf”, animated film was covered in Irish national and regional news outlets, including the **Irish Independent** and Gavin Friday’s interview on RTE Radio One on October 19
- November 2023: Irish Hospice Foundation’s contribution to Oireachtas committee on assisted dying was mentioned in the **Irish Independent**, **Irish Times**, and regional news outlets



Gavin Friday, author of Peter and the Wolf book in aid of Irish Hospice Foundation with Paula O’Reilly, IHF CEO at the book’s launch at Eason’s, O’Connell St, October 2023.

- December 2023: “Peter & the Wolf”, on RTE One on Christmas Day – coverage in the RTE Guide (print) and **Irish Examiner**

## IHF Website

We reported fantastic metrics from Google Universal Analytics (UA) in 2022, with over 150k users and 152k new users for **hospicefoundation.ie**. It is important to note that in July of 2023, Google UA transferred to Google Analytics 4. This change has impacted enormously on the gathering of metrics and is a recognised challenge across the globe. We are working on a solution that helps us confirm the ongoing efficacy of our data. Whilst our data is still positive, it is lower than expected, and as with other industries, we suspect that this is down to the implementation of the new GA4 system. However, with all this in mind, IHF still reported over 139k sessions, with over 17k returning users, and over 426k page views. In addition, it has been encouraging to see that we have grown users across all age categories and that 64% of our users are aged 45 upwards, with 20% over 65, reflecting the typical age cohort seeking information on end-of-life and bereavement care as well as advance care planning.

## Social Media

We saw a strong increase in social media followers across all our social channels in 2023. Facebook remains our channel with the most followers and saw 14% growth year on year. Whilst we reported increases in all IHF social media channels in 2023, it was our Instagram channel that saw the most significant increase with 36% more followers in 2023 compared to the previous year. This was due to the creation of better and more engaging content supporting our core programmes and associated messaging.

March and September were the top months in 2023 for increase in followers and reach of posts on Facebook and Instagram, coinciding with Fundraising paid campaigns.



# Digital Performance

## Social media

### ▶ Page and profile impressions

**15,911,997**

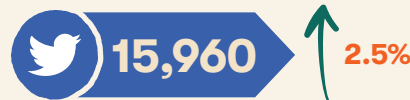
### ▶ Page and profile reach

**12,896,629**

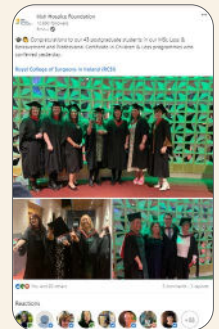
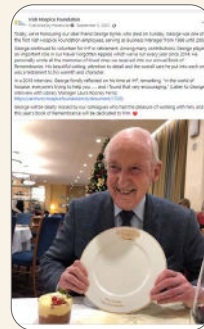
### ▶ Average post engagement rate

**4.15%**

### ▶ Increase in followers year on year



## Most engaged posts in 2023



The Communications team has a rigorous social media calendar with special focus on certain days of the week such 'Soulful Sunday' and 'Think Ahead Thursday' delivering significant engagement, plus posts promoting fundraising campaigns, healthcare programmes and bereavement resources.

# Website

Topline analytics for IHF’s website in 2023 included approx. 40k users and 39k new users. Going forward, since the implementation of the new GA4 system in July 2023, the data for 2024 and future years will allow us to make robust and meaningful year-on-year comparisons as there will be the bank of like-for-like data which will continue to grow. Furthermore, we are constantly working to improve the user experience on the IHF website which will continue to have a positive impact on key metrics.

**hospicefoundation.ie**

**426,463**  
page views

**9.8%**

of website users were between the ages of 18-24

**25.5%**

of website users were between the ages of 35-44

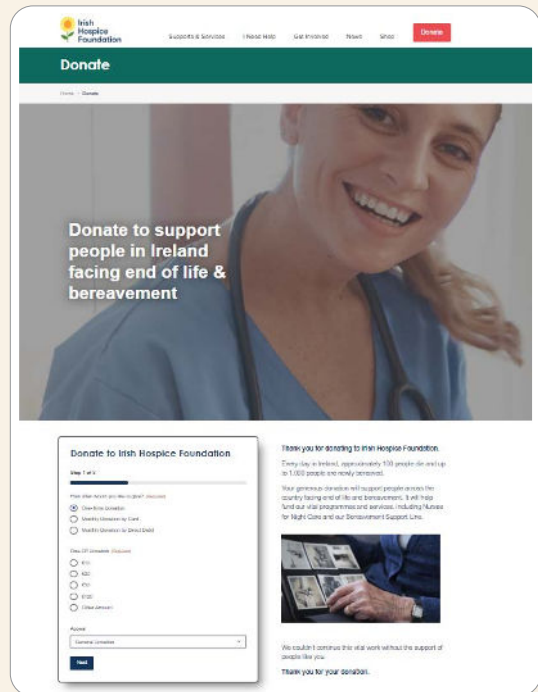
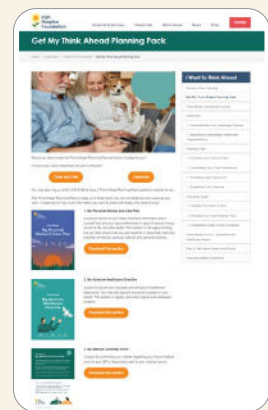
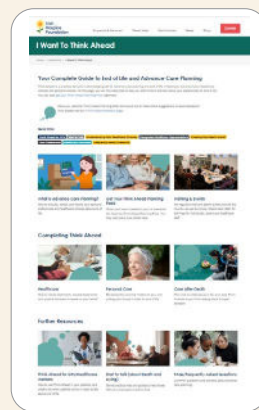
**44.3%**

of website users were between the ages of 45-60

**20.4%**

of website users were aged 60+

Most popular website pages:	Views
To Die and Grieve Well Wherever the Place	11,081
I Want To Think Ahead	3,971
Get My Think Ahead Planning Pack	3,970
Think Ahead Planning Pack	3,654
Donate	3,380
Shop	2,462
Adults grieving the death of a parent	2,377



34.61%

65.39%

**154,266**  
users

# Priority Six: Our People and Our Organisation



2023 saw a continued expansion of IHF’s workforce, increasing from 46 employees in December 2022 to 55 in December 2023.

A temporary hybrid working policy had been introduced during the pandemic and in 2023, following consultation with staff through a survey, a long-term hybrid work policy was introduced, requiring staff to attend the office a minimum of two days a week.

A number of other innovations were introduced throughout 2023 including reflecting IHF’s commitment to staff retention and development and ensuring IHF’s competitiveness as an employer. These included:

- A more flexible approach to working through the launch of flexi-time and core hours.
- A salary & benefits review was carried out by an external consultant. The review included evaluating current roles, establishing a salary structure, band descriptors and benchmarking salaries. To ensure consistency, transparency and parity of future pay and benefits at IHF, we developed a formal reward policy which will guide our approach to the management of salaries and benefits going forward.
- A structured performance review system was put in place to identify training and development needs of staff.

With the objective of developing a meaningful ESG strategy, IHF established a “Green team” in 2023, which consisted of staff members across the organisation. A thorough assessment was completed to identify our current status in relation to environmental, social, and governance practices. This process was also aligned with the organisation’s core values and mission. The team engaged other stakeholders within the organisation to ensure that the ESG strategy, represented in three pillars, fosters a sense of ownership and responsibility throughout the organisation to drive meaningful change. This groundwork for IHF’s ESG strategy was completed in 2023. The opportunities identified will be further broken down to specific KPIs to inform an operational plan for 2024-2025 which will be incorporated into the business plan going forward.



Orla Keegan, Director of Bereavement & Education (L) with the Bereavement Support Line team.



IHF’s bright and engaging break-out areas.

# Priority Seven: Funding and Governance



## Fundraising

Most of our income comes from voluntary, fundraised sources and we are grateful to all our donors, supporters and event participants who collectively ensure we have the funds to deliver our programmes and services nationwide. We could not do it without them.

Our Fundraising team have the pleasure of working with donors from all over the country and we benefit from the many partnerships, friendships and collaborations that ensure funds are raised in a variety of ways. We have 12 main income streams, and each saw impressive performance in 2023.

We remain grateful to our state funders too, who continue to work in partnership with us for specific areas of work across our healthcare, bereavement and arts programmes.

Some of our fundraising highlights of 2023 are listed below:

## Regular Givers

Supporters choosing to donate monthly are the backbone of our income. This regular, sustainable income gives us the ability to plan for the short and long term and we are grateful to everyone that continues to stand with us. 495 donors opted to increase their monthly payments in 2023 and we submitted claims to Revenue for those donating over €250 in the year to ensure we receive the additional 45% of value.



Long term IHF supporter, Evelyn Doyle (and family) taking on a static cycle in The Square Tallaght to raise funds for IHF's Cycle Challenge.



Ladies supporting IHF by taking part in the 2023 Women's Mini Marathon.

## Donor Newsletters and Appeals

"Your Irish Hospice Foundation" newsletter connects our donors to the work that we do and its impact. 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 touched by the generous reactions to these.

Our Christmas "Never Forgotten" appeal is our largest mailing appeal and in 2023 we again encouraged people to send their memories of loved ones for our 'Book of Remembrance'. For the second year we also ran a digital element to the campaign and were joined by over 4,200 people to light a candle on 17th December, share memories and donate in honour of loved ones who have died.

## Summer Raffle

Once again, we saw a huge response to our annual raffle appeal. We thank everyone who sold tickets and we recognise the support from Dunnes Stores who donated prizes for our lucky winners. Our friends at DLA Piper provided pro bono assistance with our licence application and we send our appreciation to them too.

## Legacies and Donations

We received 17 legacy donations in 2023 and are always touched by those who choose to remember us in their will. Their donations are a lasting gift that help us reach those facing end of life and bereavement today and in the future.

We have seen a large growth in other donations, mainly driven by our first “In Memory” fundraisers for Mother’s Day and Father’s Day. Thousands of people shared photographs of loved ones and went on to plant sunflowers and create picture frames in acts of solidarity and remembrance.

## Overseas Events

Summer of 2023 saw us take 54 intrepid cyclists across a challenging 550km route through the Czech Republic and Austria. It was the most memorable week that was so well supported. We are incredibly proud of this event, which we have been running since 2009.

In the autumn, it was the turn of our walkers to take on a challenge over the Camino French Way. Our team of 31 supporters walked over 100km, crossing the Pyrenees to complete stage one and crossing the finish line in style in Estella, Spain. We were again supported by Rambler’s Way and our thanks go to them for their continued friendship.

## Events

We ran two hugely successful digital “100 Miles Challenges” encouraging people to sign up for their pack and raise funds by walking 100 miles in a month. Over 3,700 people joined our virtual groups to share progress and raise significant funds through supporting friends, family and colleagues. We are delighted by and in awe of their fantastic efforts and support. We also held similar events for single days – to take on the challenge of “10km in One Day” in July and a 5km “Night Run” in November. Thank you to everyone who rose to each challenge. We loved seeing all the colourful photographs along the way.

We had another busy events calendar with people kindly joining our appeals (such as Pledge to Plant), choosing to organise their own event (coffee mornings, charity lunches etc) or join an organised event on our behalf (marathons, fun runs etc). These amazing “community fundraisers” are an absolutely wonderful group of people and our special mention goes to “Billy on the Brink” as he cycled the circumference of Ireland for us – covering over 3,000 km! Together our community fundraisers bring important income and take IHF to local communities everywhere. We thank everyone that lunched, drove, danced, cycled, ran, baked, planted and had some fun to raise money for us – and everyone that helped them along the way.



Wonderful participants in our 100 Miles Cycle and Camino Challenges, with amazing employees at Teneo taking on a climb of Croagh Patrick, all supporting our vital work in 2023.

## Corporate Giving, Trusts and Foundations

Our corporate supporters represent a wide range of large, medium and small companies and we value each of them. They include EI Electronics, Fanagans, Forsa, Homefire, Honesty Box, Irish Urns, FFH Management, Kevin Keogh Crane Hire, Superdrug and many others. We were delighted to be announced as charity partner with Londis in December for a two-year partnership across all 140 stores, which kicked off with an announcement of a generous €10,000 donation from the company.

We also apply to a wide range of Trusts, Foundations and State funders to secure vital income for a range of programme areas. We are grateful for all support that comes to us by way of grants and would like to give a special mention to Community Foundation Ireland, Pobal and the growing number of philanthropic organisations who have agreed to give us regular, multi-year gifts. These are incredibly important to us.

## Retail

Once again, our biggest revenue for our retail fundraising came from sales of our 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.

Back in 2003 a “Peter and the Wolf” book and artwork project was one of our largest fundraisers ever. We were delighted to launch the new re-imagined version with Gavin Friday and DK books in Easons O’Connell Street in October and were thrilled that RTE 1 chose to screen the corresponding animation on Christmas Day. We give our thanks to Gavin for all his work on this project, along with BMG, Blink Industries, DK and Arthur Cox. We know that there are exciting times for the animation, music, book and artwork in 2024 and beyond.

## Rosabel’s Rooms

Rosabel’s Rooms relies on community fundraising, largely driven by Suzanne McClean and Gary Monroe, in Galway. The biggest, and most glamorous events of the year were “Rosabel’s Ball” in April and “Racing for Rosabel” as part of Galway Races in the summer. We send our thanks to everyone that attended, donated prizes and gave generous sponsorship. We also continue to receive donations and support for the programme, which supports families coming to terms with child loss.



Paula O’Reilly, CEO IHF with Conor Hayes, Sales Director Londis at the official launch of the IHF/Londis partnership, December 2023.

# Directors' Report

The Directors submit their report and the audited financial statements for the financial year ended 31st December 2023.

## Structure, Governance & Management

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 was 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

Geoff Moore resigned on 23rd May 2023 with Dr Paul Gregan and Robert Corbet appointed on 24th May 2023. There were no changes between 31st December 2022 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 54 staff in 2023, including eleven 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 Quarter 1 2022 with an internal evaluation in 2023 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 2023 and their attendance at eligible Board and Committee meetings during 2023 is set out below:

	Tenure at 31st Dec 2023	Attendance at Board Meetings	Audit, Risk & Finance	Governance, Nominations & People	Education & Training	Research & Policy	International Aid
Ms Jean Callanan	5.2 years	6 of 6	5 of 5	2 of 2			1 of 1
Ms Ita Mangan	6.9 years	6 of 6		2 of 2			1 of 1
Dr Maeve O'Reilly	4.9 years	5 of 6				2 of 4	
Prof Susan O'Reilly	5.5 years	6 of 6				4 of 4	
Ms Gina Quin	5.4 years	6 of 6			4 of 4		
Ms Anne-Marie Taylor	6.9 years	5 of 6		2 of 2			
Mr Martin Freyne	3.25 years	6 of 6	5 of 5	1 of 1	1 of 1		
Mr Colm O'Sé	3.25 years	6 of 6	5 of 5				
Dr Tony Holohan	1.3 years	5 of 6				1 of 2	
Ms Amilah Ali	1.3 years	6 of 6			1 of 2		
Dr Paul Gregan	0.6 years	3 of 3					
Mr Robert Corbet	0.6 years	3 of 3					

Note that at the AGM held on 23rd May 2023, as provided for in the Constitution, Ita Mangan and Anne-Marie Taylor were re-elected as Directors for a third consecutive term of office, such term to be limited to one year.

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 Ms. Anne-Marie Taylor), the Education and Training Advisory Committee (chaired by Ms. Gina Quin), the Research and Policy Advisory Committee (chaired by Prof. Susan O'Reilly) and the International Aid Committee (chaired by Ms. Jean Callanan).

The appointment of Directors is now the responsibility of the Governance, Nominations and People Committee, who make recommendations for the Board to approve. When considering new Directors, the Board has regard to regional and gender mix as well as the requirement for any specialist skills necessary. A Director's term of

office is three years and Directors may serve two terms. The Board may, in exceptional circumstances, appoint a Directors 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.

## Board Members



**Jean Callanan**

**Chair of the Board**, Jean Callanan is a strategic consultant and thinking partner to companies in Ireland and Internationally. Jean spent 20 years marketing major brands and roles have included global brand manager of Unilever flagship brand Magnum ice cream. She is a Director of An Bord Iascaigh Mhara.



**Martin Freyne**

Martin is a chartered accountant. Now retired, he was a partner in PwC for almost 25 years. During that time he worked with a variety of organisations, ranging from global companies to family businesses. He is familiar with the not-for-profit sector and is a non executive director of Waterford Intellectual Disability Association.



**Susan O'Reilly**

Susan is a clinical professor in the School of Medicine, Trinity College, Dublin. She is a medical oncologist who has now retired from leadership roles in cancer care and clinical research in Ireland and Canada, where she has been the Director of Ireland's National Cancer Control Programme, Clinical Professor and Head of Medical Oncology in the University of British Columbia, Vancouver and Vice President Cancer Care at the British Columbia Cancer Agency.



**Maeve O'Reilly**

Dr Maeve O'Reilly is a UCD graduate and a consultant in palliative medicine appointed to St Lukes Hospital, Rathgar in 2001. She works across three sites, St Lukes Radiation Oncology Network (SLRON), Our Lady's Hospice Harold's Cross and Children's Hospital Ireland at Crumlin. She has a particular interest in the development of palliative care services for children in Ireland.



**Colm O'Sé**

Colm is a partner in KPMG where he has worked with a number of Ireland's largest companies for more than 25 years, providing advice on a wide range of areas including Financial Reporting and Environmental Social & Governance matters. Colm is a Fellow of the Institute of Chartered Accountants in Ireland.



### **Amilah Ali**

Amilah works in the community Welfare/Youth Department of the Islamic Cultural Centre of Ireland in Clonskeagh. She has a degree in biochemistry and a Masters in Biomedical Diagnostics. In previous roles, Amilah has trained as a care assistant in Our Lady's Hospice, Harold's Cross and worked as a carer in nursing homes.



### **Tony Holohan**

Dr Tony Holohan worked in the Department of Health as Deputy Chief Medical Officer and then Chief Medical Officer for over 20 years. In his roles there, he supported the Irish government to deliver quality public healthcare including the development of policy for public health, patient safety and quality.



### **Gina Quin**

Gina Quin is the President and a Director of National College of Ireland, a not-for-profit Higher Education College in Dublin's International Financial Services Centre and Silicon Docks. Previously, Gina worked as Chief Executive of Dublin Chamber, and as CEO of Gandon Enterprises, the commercial division of the Rehab Group. A Psychologist by training, Gina started her career with Lansdowne Market Research and the Irish Export Board.



### **Rob Corbet**

Rob Corbet is Head of Technology & Innovation at Arthur Cox. Rob's practice is primarily focused on technological innovation. He acts for many of the world's highest profile internet and technology companies, particularly on privacy, data protection and cyber-security matters. He is a leading authority on GDPR and has represented many clients in their dealings with the Data Protection Commission.



### **Paul Gregan**

Dr Paul Gregan is a UCD graduate and a member of both the Irish and Royal Colleges of General Practitioners. He completed his specialist general practice training in Scotland before returning to Ireland in 1993. He has post graduate diplomas in Paediatrics and Obstetrics and Gynaecology. Paul has also completed specialist training in Palliative Medicine and works half time as a G.P. and half time as a Consultant in Palliative Care in Our Lady's Hospice, Blackrock and in St. Michael's Hospital, Dun Laoghaire.

## Risk Management

The Directors consider the management of risk in the organisation as a key corporate governance priority. 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. 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.

## Controlling risk

The following options are used for responding to and controlling risk:

- **Avoid the risk:** this means deciding not to go ahead with the activity for which the risk has been identified. This may mean stopping an activity completely or not starting with it because the risks associated with it are too great to warrant continuing it.
- **Prevent the risk:** this involves taking action to reduce the likelihood of the risk. Having effective internal policies and procedures will prevent many potential risks.
- **Minimise the risk:** this involves taking steps to reduce the consequences of a risk should it occur.
- **Accept the risk:** the organisation might be prepared to accept some risks. If the cost of prevention is greater than the likelihood of the risk, it may be appropriate to accept the risk.
- **Transfer the risk:** you may decide to transfer the liability of the risk to another party. For example, having adequate insurance policies in place reduces liability of the organisation in the event of certain risks being realised.

## Risk management as part of the system of internal control

IHF's system of internal control encompasses a number of elements that together facilitate an effective and efficient operation, enabling IHF to respond to a variety of operational, financial, and security risks. These elements include:

- a. **Policies and procedures**  
These constitute a series of clear policies that underpin the internal control process. The policies are set by the Board and implemented and communicated to staff. Written procedures support the policies where appropriate.
- b. **Reporting**  
Comprehensive reporting is designed to monitor key risks and their controls. Decisions to rectify problems are made at regular meetings of the Board/Senior Management Team.
- c. **Business planning and budgeting**  
The business planning and budgeting process is used to set objectives, agree action plans, and allocate resources. Progress towards meeting IHF's objectives is monitored regularly.
- e. **Internal audits**  
Regular and on-going internal audits form an integral part of IHF's self-assurance process. They provide continuing assurances to the Board, its committees and the Senior Management Team that IHF policies and processes are designed in line with best practice and are operating effectively.
- f. **Risk Management Process**  
IHF operates a risk management process as follows:
  - Record and monitor risks
  - Regularly review/appraise and update registers
  - Review output of internal audit activity
  - Conduct future-risk identification exercises
  - Evaluate identified risks
  - Manage risks
  - Assign responsibility for risks to appropriate personnel

## Role of the IHF Board

1. Set the tone and influence the culture of risk management within IHF including communicating IHF's approach to risk, determining levels of acceptable risk and setting the standards and expectations of staff with respect to conduct and probity.
2. Determine the appropriate risk appetite or level of exposure for IHF, relative to the organisation's overall strategic objectives.
3. Approve major decisions affecting IHF's risk profile or exposure.
4. Identify risks and monitor the management and/or mitigation of fundamental risks.
5. Satisfy itself that all other risks are being actively and properly managed, with appropriate controls in place that are working effectively.
6. Establish an Audit, Risk and Finance committee, that will regularly review the effectiveness of IHF's approach to risk management, and recommend changes or improvements to key elements of its processes and procedures.

## Role of the Audit, Risk and Finance Committee

1. The committee shall regularly review the risk register and bring any material issues arising to the attention of the Board.
2. The committee shall ensure that an appropriate risk management procedure is in place and that it is operating effectively.
3. The committee shall report to Board at least annually on risk management.
4. The committee shall review and approve statements to be included in the annual report on risk management.

## Function of SMT in Risk Register Review

1. Developing and implementing policies on risk management, internal controls and supporting processes.
2. Ensuring that risk management forms an intrinsic part of all key business processes, operating units and decision-making activities.
3. Establish and maintain departmental risk registers and escalate major risks to organisational risk register.
4. Treat risks by developing appropriate mitigation strategies and action plans, to either eliminate the risk(s) entirely or reduce them to as low a level as is reasonably practicable.
5. Regularly review the effectiveness of internal control systems.
6. Regularly provide adequate information to the Board and its relevant sub-committee on the status of risks and controls.

Their function is as follows with risk a standing item at the monthly long SMT meetings:

- Update departmental risk registers
- Review consolidated organisational risk report
- Review the action points
- Agree the action points, assign person responsible for follow up and a timeline

## 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 a comprehensive staff survey in early 2022, 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 Quarter 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 and staff 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.

# Business Review & Financial Results



Overall, the IHF recorded net income for the year of €88,095.

Total income increased by 9.4% on the prior year. Donations and legacies increased by 20% including a 151% increase in legacies and a 7.4% increase in general donations. The increase in legacy income represents a recovery from COVID time-related probate delays while a number of successful digital initiatives have contributed to the increase in general donations. Grant income decreased by 6% due to one off pandemic related HSE funding in 2022 coupled with the completion of the arts project funded by the Department of Culture, Heritage and the Gaeltacht through the Creative Ireland Programme. Other fundraising income increased by 31.7% primarily due to the success of a number of virtual events, while education, training and other income decreased by 10%.

Total expenditure increased by 18% on 2022, which is attributable to the first full year of operation of Caru as well as the full year impact of increased investment in staff across all departments during 2022. Healthcare Programmes' costs increased by 41% primarily due to the Caru programme. Expenditure on Education, Training and Bereavement increased by 6% primarily due to an increase in the number of staff in this area while Public Engagement costs decreased by 9% due to a decrease in staff levels and one off expenditure in 2022.

## Results for the Year

The results for the year and the balance sheet are set out on page 49 and 50.

## Reserves, Reserves Policy and Financial Position

At the year end the Company had net current assets of €6,197,431 (2022: €6,103,042). The net funds of the Company increased by €88,095 (2022: €566,334). Of the net funds at 31st December 2023 of €6,260,948, €770,686 is attributable to restricted funds (2022: €6,172,853 total net funds, €990,939 restricted funds).

The IHF's unrestricted reserves at the end of the year were €5,490,262 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 2023, the minimum level required in general unrestricted reserves is €2,176,242. 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 four years) and in line with the reserves policy of the Company. As part of the revised 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 twelve 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, subject to a maximum exposure of 75% of the total reserves balance per institution.

## Plans for Future Periods

Our statement of strategy 2020 to 2025 indicates the work that will be undertaken to ensure we achieve our mission. We will continue the development of our health care, bereavement and educational training programmes while striving to deepen our engagement with the public, expand our research programme and strengthen our organisational culture.

In support of these goals in 2024, the Company will seek to:

- Implement the Caru national nursing home programme with a focus on strengthening stakeholder engagement.
- Further develop bereavement information services, supports and training, further development of grief in the workplace support, our national bereavement support line and our work to improve access to specialist grief support for those with prolonged grief.

- To use the research finding from the focus groups completed in 2021/2022 to inform the development of the Dying Well at Home programme (DWAH).
- Knowledge translation of key research projects into informed and evidence-based policy positions for use with policymakers and other influential stakeholders.
- Ensure a strong fundraising base to allow the sustainability of the organisation to continue.

## 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.

## 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.

## 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, 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: 21st May 2024

# Independent Auditor's Report

## 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 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in Note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### Basis for opinion

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

We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

### Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

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 45 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the 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.

### **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 IAASA's website. 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**  
for and on behalf of Mazars  
Chartered Accountants & Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

Date: 22nd May 2024



# Financial Statements

for the financial year ended 31st December 2023



## Statement of Financial Activities

(including income and expenditure account)  
for the financial year ended 31st December 2023

	Notes	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds	2022 € Total Funds
<b>Income</b>	<b>4</b>				
<i>Income from Donations and Legacies:</i>					
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
<i>Income from Charitable Activities:</i>					
Grants		66,155	2,541,363	2,607,518	2,773,242
<i>Income from Other Trading Activities:</i>					
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	-
<b>Total Income</b>		4,160,831	3,135,719	7,296,550	6,671,674
<b>Expenditure</b>					
<i>Costs of Raising Funds:</i>					
Fundraising Costs	<b>5</b>	(1,293,249)	(157,144)	(1,450,393)	(1,367,088)
<i>Expenditure on Charitable Activities:</i>					
Healthcare Programmes	<b>6</b>	(836,233)	(2,748,169)	(3,584,402)	(2,533,972)
Education, Training and Bereavement	<b>7</b>	(1,072,472)	(121,166)	(1,193,638)	(1,124,482)
Public Engagement	<b>8</b>	(650,529)	(329,493)	(980,022)	(1,079,798)
		(2,559,234)	(3,198,828)	(5,758,062)	(4,738,252)
<b>Total Expenditure</b>		(3,852,483)	(3,355,972)	(7,208,455)	(6,105,340)
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		<b>308,348</b>	<b>(220,253)</b>	<b>88,095</b>	<b>566,334</b>
<b>Fund balances at beginning of year</b>	<b>14</b>	<b>5,181,914</b>	<b>990,939</b>	<b>6,172,853</b>	<b>5,606,519</b>
<b>Fund balances at end of year</b>		<b>5,490,262</b>	<b>770,686</b>	<b>6,260,948</b>	<b>6,172,853</b>

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 53 to 68 form part of these financial statements.

## Balance Sheet

as at 31st December 2023

	Notes	2023		2022	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible Assets	17		63,517		69,811
<b>Current Assets</b>					
Debtors	18	327,040		1,162,493	
Investments	19	1,164,771		1,164,771	
Cash at bank and in hand		5,440,320		4,733,648	
		6,932,131		7,060,912	
<b>Creditors: Amounts falling due within one year</b>	20	(466,456)		(689,626)	
<b>Dilapidations Provision</b>	21	(268,244)		(268,244)	
<b>Net Current Assets</b>			6,197,431		6,103,042
<b>Total Assets less Current Liabilities</b>			6,260,948		6,172,853
<b>Reserves and Funds</b>					
Restricted funds	14		770,686		990,939
Unrestricted funds	14		5,490,262		5,181,914
			6,260,948		6,172,853

The notes on pages 53 to 68 form part of these financial statements.

The financial statements were approved by the Board on 21st May 2024 and signed on its behalf by

**Jean Callanan**  
**Colm O'Sé**

Date: 21st May 2024

## Statement of Cash Flows

for the financial year ended 31st December 2023

	Notes	2023 €	2022 €
<b>Cashflows from Operating Activities</b>	<b>22</b>	743,235	230,331
<b>Cashflows from Investing Activities</b>			
Deposit Interest		780	-
Net Movement in Investments		-	-
Payments to Acquire Tangible Fixed Assets	<b>17</b>	(36,343)	(53,349)
		(35,563)	(53,349)
<b>Change in Cash at bank and in hand in the Financial Year</b>		<b>707,672</b>	<b>176,982</b>

## Reconciliation of Net Cash Flow to Movement in Net Funds

For the financial year ended 31st December 2023

	Notes	2023 €	2022 €
Change in Cash at bank and in hand in the Year		707,672	176,982
Movement in Net Funds in the Year	23	707,672	176,982
Cash at bank and in hand at the Beginning of the Financial Year	23	4,732,648	4,555,666
Cash at bank and in hand at the End of the Financial Year	23	5,440,320	4,732,648

# Notes to the Financial Statements

## for the financial year ended 31st December 2023

### 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 2023.

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.

### *(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 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.

## **3.8 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.

## **3.9 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.

## **3.10 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.

### **3.11 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*

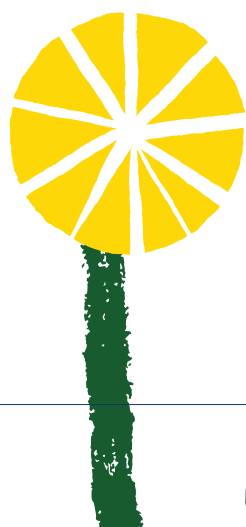
Due to the level of cash held at the balance sheet date, and the ongoing receipt of donations, the Directors believe that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

#### *(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 2023 is €145,660 (2022: €131,120).



## 4. Income

	2023 € Unrestricted Funds	2023 € Restricted Funds	2023 € Total Funds	2022 € Unrestricted Funds	2022 € Restricted Funds	2022 € Total Funds
<b>Donations</b>						
General Donations	308,172	11,512	319,684	140,977	30,218	171,195
Campaigns	2,009,589	325,238	2,334,827	1,943,116	356,394	2,299,510
	<u>2,317,761</u>	<u>336,750</u>	<u>2,654,511</u>	<u>2,084,093</u>	<u>386,612</u>	<u>2,470,705</u>
<b>Legacies <sup>(1)</sup></b>	587,346	-	587,346	133,980	100,000	233,980
<b>Grants <sup>(2)</sup></b>						
HSE <sup>(3)</sup>	64,975	2,129,496	2,194,471	175,000	1,938,692	2,113,692
TUSLA <sup>(4)</sup>	-	37,155	37,155	-	36,400	36,400
Pobal <sup>(5)</sup>	-	80,087	80,087	-	73,319	73,319
Other <sup>(6)</sup>	1,180	294,625	295,805	22,023	527,808	549,831
	<u>66,155</u>	<u>2,541,363</u>	<u>2,607,518</u>	<u>197,023</u>	<u>2,576,219</u>	<u>2,773,242</u>
<b>Other Fundraising Income</b>						
Fundraising Events	874,378	255,445	1,129,823	268,038	572,105	840,143
Retail Income	40,721	161	40,882	48,515	-	48,515
	<u>915,099</u>	<u>255,606</u>	<u>1,170,705</u>	<u>316,553</u>	<u>572,105</u>	<u>888,658</u>
<b>Education, Training and Other Income</b>	273,690	2,000	275,690	296,714	8,375	305,089
<b>Deposit Interest</b>	780	-	780	-	-	-
<b>Total Income</b>	<u>4,160,831</u>	<u>3,135,719</u>	<u>7,296,550</u>	<u>3,028,363</u>	<u>3,643,311</u>	<u>6,671,674</u>

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 2023, 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, €916,436 in respect of Caru (Supporting Care & Compassion at End of Life In Nursing Homes), €120,000 for Palliative Care Services, €64,975 through Department of Health Energy Inflation Fund, €50,000 granted towards the cost of the Bereavement Support Line and €1,418 for Paediatric Palliative Care. €59,172 was received in respect of the provision of CIPC Grief Counselling Training and €5,000 was received through HSE National Lottery Grants to fund a Compassionate Culture Network in Sligo.
- (4) €37,155 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 74% of the cost of the post of Dying Well at Home Programme Manager.
- (6) Other includes €109,062 from the Department of Culture, Heritage and the Gaeltacht through the Creative Ireland Programme and €18,000 from Rethink Ireland.

## 5. Fundraising Costs

	Notes	2023	2023	2023	2022	2022	2022
		€	€	€	€	€	€
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Donations and Legacies		389,238	14,159	403,397	310,511	63,721	374,232
Costs of Fundraising Events		232,548	111,225	343,773	44,390	222,264	266,654
Retail Costs		5,503	-	5,503	4,031	-	4,031
Direct Fundraising Salaries		460,323	22,210	482,533	370,858	55,525	426,383
Support/ Governance Costs	9	205,637	9,550	215,187	265,249	30,539	295,788
		<u>1,293,249</u>	<u>157,144</u>	<u>1,450,393</u>	<u>995,039</u>	<u>372,049</u>	<u>1,367,088</u>

## 6. Expenditure on Healthcare Programmes

	Notes	2023	2023	2023	2022	2022	2022
		€	€	€	€	€	€
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Nurses for Night Care		-	1,109,162	1,109,162	-	990,983	990,983
Caru		3,746	239,503	243,249	-	288,492	288,492
Paediatric Palliative Care		-	1,418	1,418	2,135	6,287	8,422
Paediatric Palliative Care – ICBN <sup>(1)</sup>		9,689	4,165	13,854	-	2,850	2,850
Rosabel's Rooms	16	-	124,331	124,331	-	136,660	136,660
Design & Dignity		49,690	-	49,690	30,874	-	30,874
Hospice Friendly Hospitals		-	44,104	44,104	-	32,632	32,632
Dying Well at Home		3,868	13,102	16,970	2,768	1,145	3,913
Other Projects		10,350	8,281	18,631	4,478	-	4,478
Hardship Fund	16	17,300	-	17,300	8,565	2,000	10,565
Direct Programmes Salaries		285,758	1,120,624	1,406,382	160,838	487,554	648,392
Direct Salaries – ICBN <sup>(1)</sup>		-	32,990	32,990	-	32,047	32,047
Support/Governance Costs	9	455,832	50,489	506,321	44,850	298,814	343,664
		<u>836,233</u>	<u>2,748,169</u>	<u>3,584,402</u>	<u>254,508</u>	<u>2,279,464</u>	<u>2,533,972</u>

(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	2023			2022		
		€ Unrestricted Funds	€ Restricted Funds	€ Total Funds	€ Unrestricted Funds	€ Restricted Funds	€ Total Funds
Direct Cost of Courses		78,863	15,342	94,205	65,419	12,048	77,467
Bereavement		97,538	23,023	120,561	75,982	68,007	143,989
AIHPC *	16	15,000	-	15,000	15,000	-	15,000
Education Grants		13,400	-	13,400	8,820	3,000	11,820
International Grants		91,507	-	91,507	90,094	-	90,094
Education, Training & Bereavement Salaries		489,417	67,865	557,282	429,340	66,376	495,716
Support/Governance Costs	9	286,747	14,936	301,683	269,002	21,394	290,396
		<u>1,072,472</u>	<u>121,166</u>	<u>1,193,638</u>	<u>953,657</u>	<u>170,825</u>	<u>1,124,482</u>

\* All Ireland Institute of Hospice and Palliative Care

## 8. Expenditure on Public Engagement

	Notes	2023			2022		
		€ Unrestricted Funds	€ Restricted Funds	€ Total Funds	€ Unrestricted Funds	€ Restricted Funds	€ Total Funds
Communications, Policy & Research		103,388	-	103,388	66,828	10,415	77,243
Forum on End of Life		7,319	-	7,319	3,240	-	3,240
Arts Project		3,483	168,026	171,509	2,384	213,195	215,579
Think Ahead/Other Public Projects		7,181	76,900	84,081	126,879	-	126,879
Thérèse Brady Library		9,802	-	9,802	15,391	-	15,391
Public Engagement Salaries		280,265	59,417	339,682	244,151	95,593	339,744
Support/Governance Costs	9	239,091	25,150	264,241	256,634	45,088	301,722
		<u>650,529</u>	<u>329,493</u>	<u>980,022</u>	<u>715,507</u>	<u>364,291</u>	<u>1,079,798</u>

## 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	€ Govern- ance	€ 2023 Total	€ General Support	€ Govern- ance	€ 2023 Total	Basis of Apportion- ment
Wages and Salaries	466,729	136,901	603,630	301,857	124,491	426,348	Time
External and Internal Audit	-	30,842	30,842	-	7,995	7,995	Governance
Rent and Service Charge	245,929	10,247	256,176	241,864	12,730	254,594	Headcount
Other Office Costs	350,384	46,400	396,784	515,501	27,132	542,633	Headcount
	<u>1,063,042</u>	<u>224,390</u>	<u>1,287,432</u>	<u>1,059,222</u>	<u>172,348</u>	<u>1,231,570</u>	

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	2023 €	2022 €
Fundraising Costs	5	215,187	295,788
Expenditure on Healthcare Programmes	6	506,321	343,664
Expenditure on Education, Training and Bereavement	7	301,683	290,396
Expenditure on Public Engagement	8	264,241	301,722
		<u>1,287,432</u>	<u>1,231,570</u>

## 10. Net Income for the Year

	Note	2023 €	2022 €
Net income for the year is stated after charging			
Depreciation	17	42,637	30,485
Rent of Premises		210,502	212,168
Leasehold dilapidations provision	20	-	50,857
External auditor's remuneration for statutory audit services		8,918	7,995

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

	Note	2023 €	2022 €
Wages and Salaries		2,902,665	2,027,878
Employers PRSI		314,887	220,378
Other Retirement Benefit Costs	26	204,948	120,375
		<u>3,422,500</u>	<u>2,368,631</u>

The Directors were not paid and did not receive any other benefits from employment with the Company in the year (2022: €nil). There was no reimbursement to Directors for any expenses (2022: €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 €135,000 and receives a 10% contribution to a defined contribution pension scheme. The total employee benefits of the key management personnel of the charity were €631,508 (2022: €549,367).

No staff costs were capitalised during the year (2022: €nil).

## 12. Employees

The average number of employees during the year was 54 (2022: 41) analysed as follows:

	2023 Number	2022 Number
<b>Number of Employees</b>		
Healthcare Programmes	20	11
Education, Training and Bereavement	12	9
Public Engagement	7	9
Fundraising	8	8
Support and Governance	7	4
	<u>54</u>	<u>41</u>

The employees' average length of service with the Company was 3.6 years (2022: 3.3 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:

	2023	2022
€130,000 to €140,000	1	-
€100,000 to €110,000	1	-
€90,000 to €100,000	1	-
€80,000 to €90,000	2	2
€70,000 to €80,000	3	4
€60,000 to €70,000	8	1
	<u>16</u>	<u>7</u>

The comparative figures for 2022 were impacted by two senior members of staff not being in position for the full year and seven new roles recruited during 2022.

## 13. Prior year Statement of Financial Activities

	Notes	2022 € Unrestricted Funds	2022 € Restricted Funds	2022 € Total Funds	2021 € Total Funds
<b>Income</b>	<b>4</b>				
<i>Income from Donations and Legacies:</i>					
Donations		2,084,093	386,612	2,470,705	2,294,116
Legacies		133,980	100,000	233,980	357,332
		<u>2,218,073</u>	<u>486,612</u>	<u>2,704,685</u>	<u>2,651,448</u>
<i>Income from Charitable Activities:</i>					
Grants		197,023	2,576,219	2,773,242	1,317,867
<i>Income from Other Trading Activities:</i>					
Other Fundraising Income		316,553	572,105	888,658	685,487
Education, Training and Other Income		296,714	8,375	305,089	289,469
		<u>613,267</u>	<u>580,480</u>	<u>1,193,747</u>	<u>974,956</u>
Investment Income		-	-	-	34
<b>Total Income</b>		<u>3,028,363</u>	<u>3,643,311</u>	<u>6,671,674</u>	<u>4,944,305</u>
<b>Expenditure</b>					
<i>Costs of Raising Funds:</i>					
Fundraising Costs	<b>5</b>	(995,039)	(372,049)	(1,367,088)	(1,248,497)
<i>Expenditure on Charitable Activities:</i>					
Healthcare Programmes	<b>6</b>	(254,508)	(2,279,464)	(2,533,972)	(1,900,405)
Education, Training and Bereavement	<b>7</b>	(953,657)	(170,825)	(1,124,482)	(923,149)
Public Engagement	<b>8</b>	(715,507)	(364,291)	(1,079,798)	(847,073)
		<u>(1,923,672)</u>	<u>(2,814,580)</u>	<u>(4,738,252)</u>	<u>(3,670,627)</u>
<b>Total Expenditure</b>		<u>(2,918,711)</u>	<u>(3,186,629)</u>	<u>(6,105,340)</u>	<u>(4,919,124)</u>
<b>Net Income and net movement in funds for the year</b>		<b>109,652</b>	<b>456,682</b>	<b>566,334</b>	<b>25,181</b>
<b>Fund balances at beginning of year</b>	<b>14</b>	<b>5,072,262</b>	<b>534,257</b>	<b>5,606,519</b>	<b>5,581,338</b>
<b>Fund balances at end of year</b>		<b>5,181,914</b>	<b>990,939</b>	<b>6,172,853</b>	<b>5,606,519</b>

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 2023 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2023 €
<b>Restricted <sup>(1)</sup></b>						
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
	<b>990,939</b>	<b>3,135,719</b>	<b>(157,144)</b>	<b>(3,198,828)</b>	<b>-</b>	<b>770,686</b>
<b>Unrestricted</b>						
General Funds <sup>(2)</sup>	4,856,218	4,160,831	(1,293,249)	(2,233,538)	-	5,490,262
Designated Funds <sup>(3)</sup>	325,696	-	-	(325,696)	-	-
	<b>5,181,914</b>	<b>4,160,831</b>	<b>(1,293,249)</b>	<b>(2,559,234)</b>	<b>-</b>	<b>5,490,262</b>
	<b>6,172,853</b>	<b>7,296,550</b>	<b>(1,450,393)</b>	<b>(5,758,062)</b>	<b>-</b>	<b>6,260,948</b>

\* Hospice Friendly Hospitals Programme

The funds carried forward at 31st December 2023 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 Night Nursing. Paediatrics Palliative Care restricted funds will be spent on programmes relating to children with palliative care and the transition to adolescence during 2024 and 2025. While the Rosabel's Room to Heal fund saw a decline in expected income due to Covid 19 restrictions, fundraising has recovered in 2022 and 2023 and new funding avenues are being explored for 2024 and beyond. Caru and Night Nursing funds carried forward represent funding received in 2023 that will be spent in 2024.

### Unrestricted funds

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

(3) Designated funds are unrestricted funds of the charity which the Directors have decided at their discretion to set aside to use for a specific purpose. Funds had been set aside in 2018 to finance investment in new strategic projects including the continued development of the Healthcare and Bereavement and Loss Hubs. These have been fully utilised at 31st December 2023.

## 14. Analysis of Charitable Funds (Continued)

The equivalent disclosure for the prior year is as follows:

	Balance, 1 January 2022 €	Income €	Cost of Generating Funds €	Charitable Activities Cost €	Transfers €	Balance, 31 December 2022 €
<b>Restricted</b>						
Paediatrics	109,833	36,400	-	(42,687)	-	103,546
Night Nursing	41,777	1,542,391	(341,125)	(1,043,688)	-	199,355
Caru	-	1,051,422	-	(782,740)	-	268,682
HFH	14,120	227,470	-	(241,590)	-	-
Rosabel's Rooms	271,622	60,044	(11,103)	(136,660)	-	183,903
Healthcare	7,556	73,319	-	(79,210)	-	1,665
Think Ahead	-	100,000	-	-	-	100,000
Other	-	5,200	-	(3,588)	-	1,612
Research	-	7,000	-	(7,000)	-	-
When Staff Grieve	10,080	-	-	(10,080)	-	-
Arts Projects	79,269	351,609	-	(313,702)	-	117,176
Bereavement	-	156,681	(19,821)	(136,860)	-	-
Bereavement Support Network	-	16,000	-	(1,000)	-	15,000
Living with Loss	-	5,000	-	(5,000)	-	-
Scholarships and Grants	-	10,775	-	(10,775)	-	-
	534,257	3,643,311	(372,049)	(2,814,580)	-	990,939
<b>Unrestricted</b>						
General Funds	4,462,303	3,028,363	(995,039)	(1,639,409)	-	4,856,218
Designated Funds	609,959	-	-	(284,263)	-	325,696
	5,072,262	3,028,363	(995,039)	(1,923,672)	-	5,181,914
	<b>5,606,519</b>	<b>6,671,674</b>	<b>(1,367,088)</b>	<b>(4,738,252)</b>	-	<b>6,172,853</b>

## 15. Analysis of Net Assets between Funds

	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total €	2022 Unrestricted Funds €	2022 Restricted Funds €	2022 Total €
Tangible Fixed Assets	63,517	-	63,517	69,811	-	69,811
Debtors	327,040	-	327,040	1,162,493	-	1,162,493
Cash at bank and in hand	4,669,634	770,686	5,440,320	3,742,709	990,939	4,733,648
Investments	1,164,771	-	1,164,771	1,164,771	-	1,164,771
Creditors	(466,456)	-	(466,456)	(689,626)	-	(689,626)
Dilapidations Provision	(268,244)	-	(268,244)	(268,244)	-	(268,244)
	<u>5,490,262</u>	<u>770,686</u>	<u>6,260,948</u>	<u>5,181,914</u>	<u>990,939</u>	<u>6,172,853</u>

## 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	124,331	-	124,331
APCA**	-	62,151	62,151
IHPCA***	-	29,356	29,356
Hardship Fund	17,300	-	17,300
AIHPC *	-	15,000	15,000
	<u>141,631</u>	<u>106,507</u>	<u>248,138</u>

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

Name of Organisation	Description	Total Grant €
AIHPC *	Core funding	15,000
APCA**	Funding for palliative care and end of life programmes	62,151
IHPCA***	Funding for scholarship programme	29,356
		<u>106,507</u>

\*Health Information and Quality Authority

\*\* 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 €
<b>Cost</b>				
At 31st December 2022	397,430	147,447	133,840	678,717
Additions	-	7,253	29,090	36,343
Disposals	-	-	(24,931)	(24,931)
At 31st December 2023	397,430	154,700	137,999	690,129
<b>Accumulated Depreciation</b>				
At 31st December 2022	397,430	138,948	72,528	608,906
Charge for the Year	-	4,010	38,627	42,637
<b>Depreciation on Disposals</b>				
	-	-	(24,931)	(24,931)
At 31st December 2023	397,430	142,958	86,224	626,612
<b>Net Book Value</b>				
At 31st December 2022	-	8,499	61,312	69,811
At 31st December 2023	-	11,742	51,775	63,517

## 18. Debtors

	2023 €	2022 €
Income Tax Refunds	145,660	131,120
Prepayments	138,721	133,040
Trade Debtors & Accrued Income	42,659	898,333
	327,040	1,162,493

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

	2023 €	2022 €
Deposits	1,164,771	1,164,771

All funds are invested in interest bearing deposits with financial institutions with a notice period greater than 3 months, subject to a maximum maturity of 365 days.

## 20. Creditors: Amounts falling due within one year

	2023 €	2022 €
Bank overdraft	-	1,000
Trade creditors	216,455	385,231
Accruals	93,540	126,082
Deferred Income	1,750	1,750
Deferred Expenditure	31,667	41,667
NUIG Scholarship Fund	28,919	51,304
PAYE	49,607	42,423
PRSI	35,996	30,043
Value-added tax	8,522	10,126
	<u>466,456</u>	<u>689,626</u>

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.

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.

IHF administers a scholarship fund on behalf of NUIG with funding received from the HSE. In 2022, €100k was received by IHF from the HSE with scholarships awarded during 2023 of €22,385. It is anticipated that the remaining scholarships will be awarded in 2024.

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

## 21. Dilapidations Provision

	2023 €	2022 €
At beginning of year	268,244	217,387
Provision made during the year	-	50,857
At end of year	<u>268,244</u>	<u>268,244</u>

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

	2023 €	2022 €
Net Income for the Reporting Period (as per the Statement of Financial Activities)	88,095	566,334
<b>Adjustments for:</b>		
Depreciation Charges	42,637	30,485
Deposit Interest	(780)	-
Increase in Dilapidations Provision	-	50,857
Decrease/(Increase) in Debtors	835,453	(810,628)
(Decrease)/Increase in Creditors	(222,170)	393,283
<b>Net Cash Inflow/ from Operating Activities</b>	<b>743,235</b>	<b>230,331</b>

## 23. Analysis of Cash at bank and in hand

	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	-
<b>Total Cash at bank and in hand</b>	<b>4,732,648</b>	<b>707,672</b>	<b>5,440,320</b>

The equivalent disclosure for the prior year is as follows:

	31st December 2021 €	Cashflow 2022 €	31st December 2022 €
Cash at bank and in hand	4,555,666	177,982	4,733,648
Bank overdraft	-	(1,000)	(1,000)
<b>Total Cash at bank and in hand</b>	<b>4,555,666</b>	<b>176,982</b>	<b>4,732,648</b>

## 24. Related Party Transactions

There were no related party transactions during the year ended 31st December 2023.

## 25. Commitments

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

	2023 €	2022 €
Within one year	220,502	220,502
Between two and five years	477,753	698,255
After five years	-	-
	<u>698,255</u>	<u>918,757</u>

## 26. 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 2023 the scheme had 39 active members (2022: 25).

The total charge for 2023 was €204,948 (2022: €120,375) 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 2023 in respect of contributions to this scheme (2022 €nil).

## 27. Subsequent Events

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

## 28. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 21st May 2024.

Jean Callanan  
Colm O'Sé

Date: 21st May 2024

# Company Information

<b>Directors</b>	Ms Jean Callanan (Chair) Mr Martin Freyne Ms Ita Mangan Mr Geoff Moore (Resigned 23rd May 2023) Dr Maeve O'Reilly Prof Susan O'Reilly Mr Colm O'Sé Ms Gina Quin Ms Anne-Marie Taylor Ms Amilah Ali Dr Tony Holohan Dr Paul Gregan (Appointed 24th May 2023) Mr Robert Corbet (Appointed 24th May 2023)
<b>Chief Executive</b>	Ms Paula O'Reilly
<b>Company Secretary</b>	Mr Ciarán Stewart
<b>Company Number</b>	114617
<b>Charity Number</b>	CHY 6830
<b>Charity Registration Number</b>	20013554
<b>Registered Office</b>	Morrison Chambers, Nassau Street, Dublin 2, D02 X627.
<b>Auditors</b>	Mazars, Chartered Accountants and Statutory Audit Firm, Harcourt Centre, Block 3, Harcourt Road, Dublin 2.
<b>Bankers</b>	Allied Irish Banks plc Bank of Ireland
<b>Solicitors</b>	Eugene F. Collins, Temple Chambers, 3 Burlington Road, Dublin 4.

# IHF Resources & Information to Support People Who are Facing End of Life & Their Families

## Palliative Care

Our palliative care programmes support the delivery of best practice palliative care, at all levels, and within all settings, in Ireland. Our Palliative Care Programmes endeavour to align with the work of the National Clinical Programme for Palliative Care, whose **Model of Care**, published in 2019, aims that:

*“Every person with a life-limiting or life-threatening condition can easily access a level of palliative care appropriate to their needs, regardless of care setting or diagnosis, in order to optimise quality of life”.*

Many people associate palliative care only with cancer, but palliative care can be provided to any person living with a life-limiting condition. These can include heart failure, advanced respiratory disease, advancing neurological illness, chronic kidney disease and dementia. We provide information and resources for those working with patients with life-limiting conditions such as these.



Our information booklet, Palliative Care - what is it and who is it for?, for those diagnosed with a life-limiting condition provides information about palliative care that aims to make people feel comfortable and supported throughout their illness. Read more at [hospicefoundation.ie/wp-content/uploads/2023/09/Irish-Hospice-Palliative-Care-Booklet.pdf](https://hospicefoundation.ie/wp-content/uploads/2023/09/Irish-Hospice-Palliative-Care-Booklet.pdf)



## Children's Palliative Care

The end-of-life care needs of children differ from those of adults. Since our beginnings Irish Hospice Foundation have sought to ensure the needs of these children and their families are met. For over a decade we have been working in partnership with the HSE and other charities to ensure that the needs of children and their families are met and services are being delivered. **Read more at** [hospicefoundation.ie/our-supports-services/healthcare-hub/palliative-care-programmes/childrens-palliative-care](https://hospicefoundation.ie/our-supports-services/healthcare-hub/palliative-care-programmes/childrens-palliative-care)



## Nurses for Night Care

We fund the **Nurses for Night Care** service for people dying with illnesses other than cancer. Nurses for Night Care enable people with diseases like dementia, motor neurone disease, advanced respiratory disease, heart failure and end stage kidney disease to receive expert nursing care and support at night in their own homes in their final days. It also provides reassurance and respite for families and loved ones caring for someone at home.

See [hospicefoundation.ie/nnc](https://hospicefoundation.ie/nnc)

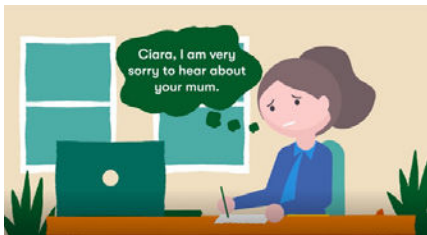
## Think Ahead

A practical tool and customisable guide for advance care planning and end of life. It helps a person document their healthcare choices and personal wishes, for a future time when they may not be able to make or express those decisions. Think Ahead is in full alignment with the recently commenced Assisted Decision-Making (Capacity) Act 2015.

See [www.thinkahead.ie](https://www.thinkahead.ie)

Think Ahead

# IHF Resources & Information to Support People Who are Bereaved



## Bereavement Support Line

A national freephone service - 1800 80 70 77, set up by Irish Hospice Foundation, in partnership with the HSE, that provides a safe space for those who have lost a loved one, friend or colleague, to talk about their loss and grief. People can also visit [www.bereaved.ie](http://www.bereaved.ie) for more information on coping with bereavement and finding supports.

## Grief in the Workplace

We provide support, training, resources and advice to help organisations and managers to respond effectively to grief situations that can arise in the workplace. We offer a range of interactive courses which focus on coping with grief in the workplace. See [www.hospicefoundation.ie](http://www.hospicefoundation.ie)

## Local Bereavement Networks

Through our networks, which work across the country, we are committed to supporting local and national stakeholders to support best practice in the area of bereavement care in Ireland and to promote a better understanding of bereavement supports for children and adults.

## Irish Childhood Bereavement Network (ICBN)

ICBN supports professionals to deliver quality and accessible support to children who are bereaved. The ICBN signposts loved ones to a directory of bereavement support services. It also advocates for bereaved children and young people, and those supporting them. See [www.childhoodbereavement.ie](http://www.childhoodbereavement.ie)

## Education

We work with staff in a variety of settings to support and embed education and training in end-of-life and bereavement care. From our MSc in Loss & Bereavement, grief in the workplace, to our bereavement workshops, there is a wide spectrum of training to choose from. See [www.hospicefoundation.ie](http://www.hospicefoundation.ie)







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