Humanist Association of Ireland Company Limited By Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2023

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

Company Number: 384906

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 7
Directors' Responsibilities Statement	8
Independent Auditor's Report	9 - 10
Appendix to the Independent Auditor's Report	11
Income and Expenditure Account	12
Balance Sheet	13
Reconciliation of Members' Funds	14
Notes to the Financial Statements	15 - 21
Supplementary Information on Trading Statement	23 - 25

Humanist Association of Ireland Company Limited By Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Patrick Cassidy (Resigned 28 September 2023) Naomi Doyle (Resigned 21 July 2023) Gerard Goggin (Resigned 19 January 2023) Dara Hogan (Reappointed 28 September 2023) Gerard Kennedy (Resigned 28 September 2023) Iseult O'Doherty (Reappointed 28 September 2023) Michael O'Kane Valerie Gliffe (Appointed 28 September 2023) Aidan Pender (Appointed 28 September 2023) Neil Ward (Appointed 28 September 2023) Adrienne Harrington (Appointed 28 September 2023)
Company Secretary	Kilda Taylor
Company Number	384906
Charity Number	20059910
Registered Office and Business Address	34B Royal Terrace West Dun Laoghaire Co Dublin Ireland
Auditors	KSi Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Allied Irish Bank 1 - 4 Lower Baggot Street Dublin 2 D02 X342
Solicitors	Beauchamps Riverside Two Sir John Rogerson's Quay Dublin 2 Ireland

Humanist Association of Ireland Company Limited By Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

Principal Activity and Review of the Business
The Humanist Association of Ireland (HAI) is a community of people who believe in humanist principles and aspire to a fair, balanced, ethical and responsible secular society. The principal activity of the Humanist Association of Ireland Company Limited by Guarantee ("HAI") is to educate people about humanism, and promote the ideals and values of Humanism across Ireland.

The organisation is registered as a charity with the Charities Regulator. The organisation has been granted charitable tax status under the provisions of Sections 207 of the Taxes Consolidation Act 1997 and has the Charity CHY Number 16550.

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

There has been no significant change in these activities during the financial year ended 31 December 2023.

Financial Results
The deficit for the financial year after providing for depreciation amounted to €(34,116) (2022 - €(109,462)).

At the end of the financial year, the company has assets of €185,510 (2022 - €234,529) and liabilities of €99,404 (2022 - €114,307). The net assets of the company have decreased by €(34,116).

Legal costs and the work involved in dealing with legal proceedings taken against the HAI in the High Court by a small number of HAI celebrants negatively impacted the work of the HAI during 2023. The case was settled out of court in January 2024.
Notwithstanding the financial cost and staff and Board time involved in dealing with legal matters, the HAI continued its core activities and made significant progress in line with the Strategic Plan 2021 – 2023 during the year.
The Plan identifies five high-level strategic objectives deriving from the HAI's purpose, and reflecting its overall mission and core values.

Strategic objective 1: Strengthen our focus on educating about humanism in civil society

A series of events to promote understanding and debate about humanist principles and thought was organised in 2023. The monthly programme of events included The Benefits of Teaching Young People Empathy Skills (Dr. James Lawlor, Narrative 4 Ireland), How to Think Like a Philosopher (Dr. Julian Baggini, Honorary Research Fellow, University of Kent, Planting Tiny Forests (Catherine Cleary and Ashe Conrad-Jones, Pocket Forests, Filmmaking and Social Justice: How Film Can Change Reality (Hossein Martin Fazeli, documentary film maker), Assisted Dying in Ireland (Gino Kenny, TD), Surviving the Holocaust (Tomi Reichental), Humanly Possible: Seven Hundred Years of Freethinking, Enquiry and Hope (Sarah Bakewell), and Sex Trade and Human Trafficking In Ireland (Mia de Faoite, Ruhama),
The annual Darwin Day lecture was given in Trinity College, Dublin by Professor Janet Browne, Harvard University, entitled Charles Darwin: Rationality and Religion in a Victorian Context.
Three issues of the digital magazine Being Human were published in 2023, featuring articles of humanist interest, including international campaigns, experiences of humanist celebrants, reviews, and stories of how people are drawn to humanism. The magazine is sent to all members, and can also be accessed on the HAI's website.
A number of HAI volunteers trained as school speakers, and 23 talks were delivered to primary and secondary schools, and to teachers, during the year. The HAI provided input to the The Educational Company of Ireland for a religious education textbook for Junior Cycle students, A Question of Faith. This presented an opportunity to have content and photographs relating to humanist beliefs and ceremonies included in the textbook.

Strategic objective 2: Grow and develop the humanist community and HAI membership

Local humanist groups continued to meet throughout the year, and a new group was set up in Tralee for Kerry members. Membership grew from 971 at the end of 2022 to 1042 at the end of 2023. The monthly newsletter was sent to over 840 non-member subscribers, as well as to all HAI members.
Regular meetings were held with Northern Ireland Humanists during the year, and relations with other sister humanist organisations continued to be strengthened. An application was made to the Shared Island Civic Society Fund to assist with the cost of holding a joint Annual Conference with Northern Ireland Humanists. The grant application was not approved, but a fresh application was made in 2024 which was successful. Arrangements are underway for holding the conference in 2024. CEO Jillian Brennan attended the first meeting of the European Capacity Building and Network project in Rome in March. The HAI is one of 18 partner organisations for this project. The CEO also attended the 2023 World Humanist Congress which took place in Copenhagen in August.

Strategic objective 3: Advance our ceremonies and secular support services

The Ceremonies Service benefits the non-religious who wish to mark their life events, such as births, weddings and funerals, with non-religious humanist ceremonies. 1670 weddings were carried out, with a smaller number of namings and funerals.
There was a reduction in the number of wedding ceremonies in 2023, compared to 2022, which can be partly explained by the backlog of weddings deferred because of Covid and carried out in 2022. CSO statistics also show that there is an overall drop in the marriage rate, and there is an increasing number of wedding providers, so it will remain a challenge for the HAI to maintain and increase its share in an ever more competitive market.
Humanist weddings and funerals were marketed on appropriate platforms, such as RIP.ie and weddingsonline, and stands were taken at a number of wedding fairs. A stand was also taken at the Funeral Trade Show to promote humanist funerals, and three new dedicated funeral-only celebrants were trained and accredited during the year.

Strategic objective 4: Continue to advocate for equal rights for the non-religious

A key development during the year was the setting up of the Joint Oireachtas Committee on Assisted Dying, and the HAI made a submission to the Committee setting out its arguments for the introduction of assisted dying legislation. HAI Chair Neil Ward was invited by the Committee to give evidence on behalf of the HAI, and made the humanist case for compassionate and dignified assisted dying legislation at a Committee meeting in December.
The Advocacy & Education Group met a number of times during the year to plan a campaign to promote the secularisation of schools. A submission was made to the Minister for Education expressing deep concern at the painfully slow pace of the School Reconfiguration for Diversity Process and asking for details of plans to achieve the Government target of delivering 400 multi-denominational schools by 2030. The answer was inadequate and did not address the questions posed. The HAI continued to utilise its social media platforms and suitable media opportunities to campaign for education equality for the non-religious. The CEO was interviewed on Newstalk and several local radio stations on the subject. The Irish Times also published a letter from the HAI which highlighted the failings of the divestment programme.
Several recommendations were made to the CSO on improving the census questions for the next census in 2027.

Strategic objective 5: Enhance HAI profile and organisational structures

The HAI was asked to represent humanism and the non-religious at a number of national commemorative events during the year. While it would be preferable for these occasions to be completely secular, at least there has been some recognition in recent years that the religious leaders do not represent all members of Irish society. HAI CEO Jillian Brennan attended the annual Arbour Hill 1916 commemoration ceremony and read a moving reflection at the graveside. She also delivered the humanist reflection at the National Day of Commemoration in Collins' Barracks in Cork. The event was attended by the President and the Taoiseach. The HAI was represented by celebrant Sarah Fyffe at the National Commemoration of the Great Famine in Donegal in May.
The HAI also attended the commemorative event to mark the 25th anniversary of the Good Friday Agreement which took place in the Abbey Theatre.
The visibility of the HAI as the acknowledged voice of the non-religious humanist community in Ireland and the recognition of the HAI as a national organisation by the State is a significant and important achievement.

The HAI carried out 16 interviews on national and local radio during 2023, and also provided press releases and content for a further 15 written media articles.

The HAI continued to grow its social media presence during 2023 for the purposes of promoting its ceremonies service and also to support its campaigns for education equality and assisted dying. At the end of 2023, the HAI had 16,403 followers on social media and posts achieved a reach of 206,861.
All regulatory requirements were complied with during the year, and work got underway on the new Strategic Plan 2024 – 2026.

DIRECTORS' REPORT

for the financial year ended 31 December 2023

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

Patrick Cassidy (Resigned 28 September 2023)
Naomi Doyle (Resigned 21 July 2023)
Gerard Goggin (Resigned 19 January 2023)
Dara Hogan (Reappointed 28 September 2023)
Gerard Kennedy (Resigned 28 September 2023)
Iseult O'Doherty (Reappointed 28 September 2023)
Michael O'Kane
Valerie Gliffe (Appointed 28 September 2023)
Aidan Pender (Appointed 28 September 2023)
Neil Ward (Appointed 28 September 2023)
Adrienne Harrington (Appointed 28 September 2023)

The secretary who served throughout the financial year was Kilda Taylor.

Acknowledgements
The Board would like to thank the members of the Standing Committees – including the Ceremonies Management and Development Committee, the Finance, Audit and Risk Committee, and the HR Committee.
The Board would also like to acknowledge the excellent work of members who organised events, produced the digital magazine, ran campaigns, participated in local groups, and did many other things to support the humanist cause throughout the country. Their work is greatly appreciated.

Future Developments
The Directors are not expecting to make any significant changes in the nature of the company's activities in the near future.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

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

Principal Risks and Uncertainties
The Directors recognise that any commercial activity brings with it a degree of risk and, like any other business, must manage a range of risks in the course of its activities. The principal risks affecting the charity are:
(a) the HAI not operating on a break-even basis
(b) loss of Board members and staff
(c) over-reliance on one income source

The Board of Directors review and proactively try to limit all risks. The company has a community & voluntary insurance policy in place.
The directors are responsible for the company's system of internal controls and for reviewing its effectiveness. The internal control system is designed to manage, rather than eliminate the risk of failure to achieve the company's business objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.
The company's policy is to ensure that sufficient resources are available either from cash balances or cash flows to ensure all obligations can be met when they fall due.

Reserves and Financial Position
The Company's policy is to hold reserves sufficient to meet the costs and liabilities of the organisation for a period of 3 months. In 2019 the Company created a General Reserve on the Balance Sheet and it opened a separate account at AIB Bank to isolate those funds. The adequacy of the General Reserve was reviewed in 2023. The Company intentionally reduced the level of its reserves by expending more of them in 2023 on the objectives specified in the Strategic Plan.

The Central Enquiries System (CES) continued to create additional cash in-flows which are treated as Deferred Income on the Balance Sheet. The Company isolates those Advance Fees into a separate account at AIB Bank and they are released into the Income & Expenditure Account once the relevant ceremonies have been completed. At 31 December 2023, CES Advance Fees amounted to €15,080.

Humanist Association of Ireland Company Limited By Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2023

Investment Policy
In 2021 the Company invested €100,000 in Ireland State Savings. €50,000 is invested in the 3-Year Savings Bond (1% total return) and €50,000 is invested in the 4-Year National Solidarity Bond (2% total return). This decision was recommended by the Finance, Audit & Risk Committee and approved by the Board.
Total cash resources at 31 December 2023 stood at €166,977 (including Ireland State Savings).

Statement on Relevant Audit Information
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 34B Royal Terrace West, Dun Laoghaire, Co Dublin.

Signed on behalf of the board

Neil Ward
Director

Dara Hogan
Director

Date: 16/12/24

Humanist Association of Ireland Company Limited By Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2023

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

Neil Ward
Director

Dara Hogan
Director

Date: 16/4/24

INDEPENDENT AUDITOR'S REPORT
to the Members of Humanist Association of Ireland Company Limited By Guarantee

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Humanist Association of Ireland Company Limited By Guarantee ('the company') for the financial year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related 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, applying Section 1A of that Standard.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report have been prepared in accordance with applicable legal requirements.

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Humanist Association of Ireland Company Limited By Guarantee

Matters on which we are required to report by exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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 Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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 contained in the appendix to this report, located at page 11, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

_____

Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

Date: _____

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Humanist Association of Ireland Company Limited By Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income	6	**246,881**	196,880
Expenditure		**(281,572)**	(306,917)
Deficit before interest		**(34,691)**	(110,037)
Interest receivable and similar income		**575**	575
Deficit before tax		**(34,116)**	(109,462)
Tax on deficit		**-**	-
Deficit for the financial year		**(34,116)**	(109,462)
Total comprehensive income		**(34,116)**	(109,462)

Approved by the board on 16/V/24 **and signed on its behalf by:**

Neil Ward
Director

Dara Hogan
Director

Humanist Association of Ireland Company Limited By Guarantee
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Intangible assets	9	12,201	21,813
Tangible assets	10	3,977	3,597
		16,178	25,410
Current Assets			
Debtors	11	2,355	8,446
Cash at bank and in hand		166,977	200,673
		169,332	209,119
Creditors: amounts falling due within one year	13	(99,404)	(114,307)
Net Current Assets		69,928	94,812
Total Assets less Current Liabilities		86,106	120,222
Reserves			
Capital reserves and funds		40,000	60,000
Income and expenditure account		46,106	60,222
Members' Funds		86,106	120,222

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

Approved by the board on 16/5/24 **and signed on its behalf by:**

Neil Ward
Director

Dara Hogan
Director

Humanist Association of Ireland Company Limited By Guarantee

RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2023

	Retained surplus	General Reserves	Total
	€	€	€
At 1 January 2022	169,684	60,000	229,684
Deficit for the financial year	(109,462)	-	(109,462)
At 31 December 2022	60,222	60,000	120,222
Deficit for the financial year	(34,116)	-	(34,116)
Other movements in members funds	20,000	(20,000)	-
At 31 December 2023	**46,106**	**40,000**	**86,106**

1. General Information

Humanist Association of Ireland Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 384906. The registered office of the company is 34B Royal Terrace West, Dun Laoghaire, Co Dublin, Ireland 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 financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income
Income consists of the invoice value of services supplied by the company, donations and other funds generated by activities and excludes Value Added Tax. These are included in the financial statements when received at headquarters. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Expenditure
Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates. As a registered charity the company can apply for a refund of some of the VAT, via the VAT Compensation Scheme for Charities.

Government grants
Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income and expenditure account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

Retirement Benefit Costs
During 2021 the company set up an Occupational Pension Scheme for its employees. The company started to contribute 7% of an employee's salary towards their pension in 2021. Retirement benefit contributions in respect of the scheme for employees are charged to the Income & Expenditure account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the Income & Expenditure account and payments made to the retirement benefit scheme are treated as assets or liabilities.

When contributions are not expected to be settled wholly within 12 months at the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis.

The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Intangible assets

Website & Computer Software Systems
Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 4 years.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computers & office equipment	-	25% 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 value may not be recoverable.

Investments
Current asset investments are stated at the lower of cost and net realisable value.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits
The company provides a range of benefits to employees including paid holiday arrangements, employer pension contributions and other similar non-monetary benefits. The cost of these benefits are recognised when the service is provided.

Taxation
As a result of the company's charitable status, no charge to corporation tax arises under the provisions of Section 207 of the Taxes Consolidation Act 1997.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

Financial Instruments

Financial assets and liabilities
All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future
payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some
significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.
Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Financial assets and liabilities are only offset in the balance sheet when and only when there exists a legally enforceable right to set off the recognised amounts and the company intends either to settle on a net basis, or to realise the assets and settle the liability simultaneously.
Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

Impairment of financial assets
At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Income Statement in that financial year.

3. Going concern

The company incurred a deficit of €34,116. in the year and a deficit of €109,462 in the previous year. The Directors implemented cost cutting measures during the year and into 2024. There were significant, once off legal fees incurred in 2023 which, although offset by the release of non refundable contributions (See note 20), contributed to the deficit in the year. The Directors are confident that the non recurrence of such legal expenses, along with expected increases in income will allow the organisation to return to a break even position.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. Critical Accounting Judgements and Estimates

In the application of the company's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period of the revision and future periods if the revision affects both current and future periods.

There were no significant judgements and estimates made by the directors for the current financial period.

Humanist Association of Ireland Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

6. Income

The income for the financial year is analysed as follows:

	2023	2022
	€	€
By Category:		
Subscriptions	**23,377**	22,184
Fees from Ceremonies	**215,415**	152,460
Celebrant Training	**6,800**	19,700
Donations	**1,289**	2,536
	246,881	196,880

Included in CES ceremonies income is €81,605 relating to the release of non-refundable contributions to HAI. See note 20 for further detail

The whole of the income is attributable to the principal activity of the company which is wholly undertaken in Ireland.

7. Operating deficit

	2023	2022
	€	€
Operating deficit is stated after charging:		
Amortisation of intangible assets	**9,612**	9,612
Depreciation of tangible assets	**2,034**	1,885

8. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2022 - 3).

	2023	2022
	Number	Number
Administration	**3**	3

Humanist Association of Ireland Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

9. Intangible assets

	Website & Computer Software Systems	Total
	€	€
Cost		
At 1 January 2023	37,710	37,710
At 31 December 2023	37,710	37,710
Provision for diminution in value		
At 1 January 2023	15,897	15,897
Charge for financial year	9,612	9,612
At 31 December 2023	25,509	25,509
Net book value		
At 31 December 2023	**12,201**	**12,201**
At 31 December 2022	21,813	21,813

Website & Computer Software Systems arose on the development of a new website, a new CRM computer system and a new Central Enquiries System to be accessed by clients via the HAI website to book a celebrant for their ceremony and to pay a HAI client contribution. These costs have been capitalised and will be amortised to the income statement by equal instalments over four years, which is their expected life span. The new website and computer software systems went live in 2021.

10. Tangible assets

	Computers & office equipment	Total
	€	€
Cost		
At 1 January 2023	7,540	7,540
Additions	2,415	2,415
At 31 December 2023	9,955	9,955
Depreciation		
At 1 January 2023	3,943	3,943
Charge for the financial year	2,035	2,035
At 31 December 2023	5,978	5,978
Net book value		
At 31 December 2023	**3,977**	**3,977**
At 31 December 2022	3,597	3,597

Humanist Association of Ireland Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

11. Debtors

	2023	2022
	€	€
Trade Debtors	105	5,780
Prepayments	575	2,666
Accrued income	1,675	-
	2,355	8,446

12. Current asset investments

	2023	2022
	€	€
Other unlisted investments	100,000	100,000

13. Creditors
Amounts falling due within one year

	2023	2022
	€	€
Trade creditors	10,421	9,380
Taxation	875	2,957
Other creditors	446	1,533
Accruals	62,789	7,688
Deferred Income	24,873	92,749
	99,404	114,307

14. Taxation

	2023	2022
	€	€
Creditors:		
PAYE	875	2,957

15. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2023.

17. Post-Balance Sheet Events

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

18. Director's Transactions

No Director's Remuneration was paid during the year.

During the year ended 31 December 2023 the directors were refunded by the company for expenses that they incurred on behalf of the company.

Humanist Association of Ireland Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

19. Reclassification of Investments

Irish State Savings amounting to €100,000 have been reclassifed from Fixed Asset Investments to as Current Cash Investments. Monies held on deposit can be accessed within 30 days and the Directors are of the opinion that this reclassification better reflects the position.

20. Deferred Ceremony Contributions

During the year under review, the terms and conditions surrounding contributions to HAI changed. Previously, when a ceremony was booked, a contribution was payable to the HAI and this was refundable if the ceremony did not take place. The amended terms and conditions state that the contribution is only repayable within six weeks of the original booking. Accordingly, an adjustment of €81,605 was made to release any non refundable contributions to the Income and Expenditure Account. The effect of this was an increase in Income and a decrease in deferred income amounting to €81,605.

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.

HUMANIST ASSOCIATION OF IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT

for the financial year ended 31 December 2023

	Schedule	**2023** **€**	2022 €
Income		**246,881**	196,880
Overhead expenses	**1**	**(281,572)**	(306,917)
		(34,691)	(110,037)
Miscellaneous income	**2**	**575**	575
Net deficit		**(34,116)**	(109,462)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : OVERHEAD EXPENSES

for the financial year ended 31 December 2023

	2023	2022
	€	€
Administration Expenses		
Wages and salaries	**122,334**	120,100
Social welfare costs	**11,734**	12,036
Staff defined contribution pension costs	**6,079**	7,045
Celebrant & Ceremonies Training & Meetings	**8,098**	29,315
Board Meetings	**1,440**	2,599
Office Admin Fees & Expenses	**4,576**	9,751
Insurance	**460**	2,180
Computer costs	**20,187**	26,369
Campaign & Promotion	**5,467**	24,230
Events and education	**1,895**	10,039
Legal and professional	**74,922**	39,712
Bank charges	**4,417**	4,019
General expenses	**1,074**	-
Subscriptions	**2,560**	4,388
Auditor's remuneration	**4,683**	3,637
Depreciation of tangible assets	**2,034**	1,885
Amortisation of intangible assets	**9,612**	9,612
	281,572	306,917

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : MISCELLANEOUS INCOME

for the financial year ended 31 December 2023

	2023	2022
	€	€
Miscellaneous Income		
Other Interest	**575**	575