

**HUGG Healing Untold Grief Groups Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**Hugh McCarthy & Associates**  
**Chartered Accountants and Statutory Audit Firm**  
**1st & 2nd Floor The Mill**  
**Greenmount Industrial Estate**  
**Harold's Cross**  
**Dublin 12**  
**Ireland**

**Company Number: 640420**  
**Charity Number: 20204480**

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 12
Directors' Responsibilities Statement	13
Independent Auditor's Report	14 - 16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Financial Statements	19 - 22

## **HUGG Healing Untold Grief Groups Company Limited by Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Una Moore (Appointed 7 December 2022) Ronnie O'Toole (Appointed 2 November 2022) David Varian Catherine Brogan Laura McDonnell Adam Grennan Sebastian Hamilton (Resigned 8 June 2022) Ronan Gallagher (Resigned 2 November 2022) Gabrielle Murphy (Resigned 7 December 2022)
<b>Company Secretary</b>	Caroline Kirby (Appointed 13 April 2022) Lisa Connaughton (Resigned 13 April 2022)
<b>Charity Number</b>	20204480
<b>Company Number</b>	640420
<b>Registered Office and Principal Address</b>	4 Kilvere Park, Cypress Downs, Templeogue, Dublin
<b>Auditors</b>	Hugh McCarthy & Associates Chartered Accountants and Statutory Audit Firm 1st & 2nd Floor The Mill Greenmount Industrial Estate Harold's Cross Dublin 12 Ireland
<b>Bankers</b>	AIB Bank Stillorgan, County Dublin

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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

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

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

In this report the directors of HUGG Healing Untold Grief Groups Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

## Mission, Objectives and Strategy

### Mission Statement

HUGG supports adults who have been bereaved by suicide by reducing isolation and stigma and promoting resilience and healing. We work to achieve this through the provision of peer support groups led by trained volunteers with lived experience, by the provisions of telephone support and by developing the HUGG.ie website as a reservoir of information on suicide bereavement.

### Objectives

Under the Strategic Plan 2021 - 2023 Hugg Healing Untold Grief Groups have the following 12 objectives:

- 1 - Develop and implement a marketing and communications strategy for the organisation to guide both internal and external communication processes and raise awareness of HUGG and the services it provides among target audiences in new communities.
- 2 - Develop a three-year fundraising strategy that considers all potential income streams including: state funding, corporate sponsorship and donor funding.
- 3 - Develop a facilitator recruitment and engagement plan.
- 4 - Hire a core team to drive the delivery of HUGG services and support the team of volunteers nationally.
- 5 - Grow the number of 'in person' and online peer support groups with the aim of providing nationwide services.
- 6 - Engage in on-going internal and external research and evaluation to support the development of evidence for suicide postvention.
- 7 - Provide social opportunities for people bereaved by suicide.
- 8 - Undertake a feasibility study for developing peer or group non-clinical suicide bereavement supports for young people under 18.
- 9 - Advocate for change in the burden of proof in the Coroner's Court from the current criminal standard to a civil standard in order to improve experience of Inquests for bereaved families.
- 10 - Develop and implement a three-year inclusivity strategy for HUGG that involves measures to increase representation from across society, among facilitators, co-facilitators and group members.
- 11 - Develop quality standards for peer support groups and an assessment and monitoring process to support adherence to the standards.
- 12 - Design, develop and implement a Customer Relationship Management (CRM) system, or other Information Management (IT) system, to facilitate the effective administration of all group, volunteer, stakeholder and fundraising activities, in compliance with all HUGG policies and statutory regulations.

# **HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

## **Structure, Governance and Management**

### **Structure**

The Charity is a company limited by guarantee, registered under Part 18 of the Companies Act 2014. The Charity was established on 20 December 2018, charity number 20204480.

As per Constitution, if upon the winding up or dissolution of the company there remains, after satisfaction of all debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the Company. Instead, such property shall be given or transferred to some other charitable institution or institutions having main objects similar to the main objects of the company.

The liability of the members is limited. Every member of the company undertakes to contribute to the assets of the Company, if the Company is wound up while he or she is a member or is wound up within one year after the date on which he or she ceases to be a member, for:

- (a) payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and the costs, charges and expenses of winding up; and
- (b) the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding €1.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Review of Activities, Achievements and Performance

2022 saw the start of return to pre-COVID activities. With the lifting of all COVID restrictions in March 2022, HUGG began the transition from returning all of our physical HUGG groups back to face-to-face meetings. This was process which took time-especially for those who joined groups during COVID and had never been to in person HUGG Group. Many people had joined groups which were not in their own geographic location, so there were practical and emotional considerations for our group members. To help this process, we continued to offer 4 online support groups, allowing people space and options for transiting back to in person meetings.

All of the activities carried out by HUGG are in the field of suicide postvention. As people bereaved by suicide are recognised as at a very high risk of suicide themselves, postvention work is vital to suicide prevention. HUGG is recognised as key partner in the national plan to reduce suicides in Ireland "Connecting for Life 2020-2025" by the National Office for Suicide Prevention (NOSP). HUGG now receives annual funding from NOSP for the delivery of our services to adults bereaved by suicide.

In addition to securing State funding, we were successful in securing a grant from Mental Health Ireland. These new funding streams enabled us to purchase laptops and new technology for our HUGG groups. This allows us work more efficiently, provide additional security and privacy to our Group Facilitators and for everyone who contacts HUGG and attends our support group. It has also enabled us to offer a hybrid solution at every HUGG group, which in turn means we can reach more people bereaved by suicide, regardless of where they live.

We rolled out our new CRM system, integrating our reporting mechanisms, which mitigates against breaches in GDPR regulations and providing a secure, controlled environment for our HUGG facilitators and group attendees. We provided our 36 HUGG Volunteer Facilitators with a mobile phone, which contains a customised app to our CRM system. This will help us to evaluate the services we provide and enable us to continually improve how we support people who are bereaved and contribute to a wider evidence base on the topic of suicide postvention.

Throughout the year we extended our network and developed new relationships with other NGOs, HSE agencies and communities across Ireland. We have been involved in a number of key projects including the publication of storybook for young children bereaved by suicide; community events around grief and bereavement, public webinars with organisations in the bereavement community. We continually collaborate with groups around the country to raise the profile of suicide bereavement supports and reduce stigma and barriers to support.

It was a very important year for postvention research, with the launch of the findings Ireland's National Suicide Bereavement Survey, which was funded by NOSP. Together with our research partner, the National Suicide Research Foundation (NSRF), we published the initial findings of the survey, which highlighted the need for tailored support to those impacted by suicide, in particular young adults and professionals.

We are so grateful to our corporate funders--the Dalata Hotel Group, the Irish Care Trust and Dun Laoghaire Golf Club for their support in 2022. We are also immensely humbled and grateful the hundreds of individuals around Ireland who donated to HUGG or hosted fundraisers in honour of loved ones. In particular, we are very grateful to the O'Hara family who raised an incredible €42,350 in memory of their son and brother Niall.

HUGG's Strategic Plan 2021-2023 is available to read on our website [www.hugg.ie](http://www.hugg.ie).

***The results of a number of 8 objectives from our Strategic Plan are summarised in this report.***

### Objective 1

Develop and implement a marketing and communications strategy for the organisation to guide both internal and external communication processes and raise awareness of HUGG and the services it provides among target audiences in new communities

It was another very successful year with regard to promoting HUGG and extending our profile with the public, organisations in the bereavement community and other services which support those bereaved by suicide.

We continued to promote the work of our volunteers and the support offered across our 16 HUGG groups, on social media. We executed our first national volunteer recruitment campaign, utilising social media channels, videos, radio advertising, interviews and print.

In November we hosted our first remembrance event for anyone bereaved by suicide. The event was broadcast live online, coinciding with World Suicide Bereavement Day. It was an evening of readings, poetry and music, bringing a community of suicide bereaved individuals and families together to 'SayTheirName'.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

In partnership with the National Suicide Research Foundation, we launched "AfterWords"- the initial findings from the national survey of people bereaved by suicide in Ireland. This survey and its findings highlight the significant and enduring impacts on every death by suicide and the results will help to identify things that help or hinder those bereaved from accessing support in the future. We are so grateful to the 2,413 bereaved adults who took time to share their experiences with us.

Key Outputs included:

- Increased the traffic to our website [www.HUGG.ie](http://www.HUGG.ie) by 81% and engagement by 71%
- We grew our total social media reach by 41% with a reach of 3.93m
- We increased the number of people who contacted HUGG by 47%

## Objective 2

Develop a three-year fundraising strategy that considers all potential income streams including: state funding, corporate sponsorship and donor funding.

2022 was a very successful year with regard to generating unrestricted and restricted income for the charity. This year, we were recognised as a key partner organisation of the National Connecting for Life (CfL) plan 2015- 2024 by the National Office for Suicide Prevention (NOSP).

Specifically, Goal 3 of CfL is "To target approaches to reduce suicidal behaviour and improve mental health among priority groups". The vulnerability of people bereaved by suicide has been specifically highlighted under Goal 3.

This is a major validation of our work to provide quality suicide postvention information, support, signposting and research. HUGG is now counted among the NGOs who receive an annual grant to carry out our work, which aligns directly with the national plan to reduce suicides in Ireland. In 2022, HUGG received €99,263 from NOSP and has the opportunity to network with all partner organisations working to reduce suicide in Ireland--of which suicide postvention work is key.

The Irish Care Trust put their trust in HUGG once more this year, with the provision of funding to enable us to manage and grow our HUGG support groups. We employed a new part time Groups Manager in July 2022 and a part time Support Telephone person, who calls each and every person who completes our online form to 'Join a Group'.

We were successful in securing a grant from Mental Health Ireland, which enabled us to purchase IT equipment for our volunteer Facilitators. This will enable HUGG to offer in person, online only or hybrid HUGG groups, a first in Ireland.

As part of fundraising strategy, we developed a digital Fundraising Guide for individuals or companies who may wish to raise funds for HUGG. This is available on our website <https://tinyurl.com/HUGGFUNDRAISE>. In addition, we designed branded HUGG t-shirts and Fundraising materials, which are posted to those arranging fundraisers for us.

Key Outputs included:

- Increased total income by 46% to a total of €265,399
- HSE NOSP funding of €99,263.
- €35,000 from the Irish Care Trust
- €29,439 from Mental Health Ireland

## Objective 3

Develop a facilitator recruitment and engagement plan.

Work continued to build awareness of the volunteering opportunities with HUGG. A dedicated social media advertising campaign was executed throughout the year. This included targeted volunteer recruitment adverts in counties where we want to attract new volunteers for training.

In April we ran national volunteer recruitment drive, in tandem with National Volunteering Week. The campaign includes video and written testimonials from existing volunteers, radio interviews and national radio advertising.

The campaign generated an 89% increase in volunteering, which was huge challenge to our small team. It underlined the interest in volunteering, the need for more information on HUGG groups and the facilitator's role. In the autumn, we began our series of live monthly information events for potential volunteers. These 40-minute interactive sessions provide volunteers with information on our organisation and details on what is involved in training to be a HUGG facilitator.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

We ran three volunteer training weekends in 2022, which trained 18 new HUGG Group Facilitators. During the year we added three new HUGG groups--HUGG Monaghan, HUGG Donegal and HUGG Wicklow. While this is shy of our ambition for 2022 we continue to collaborate with community groups, NGOs and the Regional Offices for Suicide Prevention nationwide to build awareness of HUGG and the volunteering opportunities available to adults bereaved by suicide.

Key Outputs included:

- Targeted Social media advertising campaign
- 89% increase in Volunteer enquires and applications
- 18 new volunteers trained to facilitate HUGG groups

## Objective 4

Hire a core team to drive the delivery of HUGGs services and support the team of volunteers nationally.

The increased in both State funding, Corporate donations and public donations enabled us to recruit additional core staff in 2022. In August we recruited a part time HUGG Group Manager, who is dedicated to the recruitment of volunteers and wellbeing of HUGG group facilitators and attendees. We also recruited a part time Telephone Support person, who is dedicated to telephoning every bereaved adult who completes our 'Join a group' form. In addition, we were able to increase Administrative Co-Ordinator's role from 3 to 4 days per week. These positions have greatly strengthened HUGG's capacity to continue to deliver information and support services to those bereaved by suicide and to support our wonderful volunteers, who lead our HUGG support groups.

Key Outputs included:

- Expansion of HUGG Administrator to 4 days per week.
- Appointment of part-time HUGG Groups Manager (3 days per week)
- Appointment of a Telephone Supporter (1 day per week)

## Objective 5

Grow the number of in person and online HUGG groups with the aim of providing our services nationwide.

By the end of 2022, we had 16 HUGG groups in Ireland--12 physical groups and 4 virtual. We know that in order to safely grow the number of groups, and (a) manage the needs of our volunteer Facilitators and (b) those attending the groups, we cannot expand too quickly. We must manage our expansion in accordance with our ability to 'do no harm' and reach those most in need of bereavement support.

In February we launched our HUGG Donegal group followed by the launch of HUGG Wicklow in June. In late October we launched our second HUGG group in the Ulster region, with a new HUGG Monaghan group. The group will assist with the provision of suicide bereavement support in the area and, sadly, we expect it to be very well attended in the coming months. All HUGG groups are promoted with assistance from the ROSP, SBLO and through Social Media, local newspapers and radio interviews.

The rollout of new equipment needed to enable physical groups to offer a hybrid meeting to group attendees began in 2022. An online training deck was developed and given to all HUGG Facilitators in December 2022. The full rollout and adaption of this innovative technology was postponed to Jan 2023, to give volunteers time to absorb the digital transformation, a first in Ireland.

Key Outputs included:

- New HUGG Monaghan
- New HUGG Donegal
- New HUGG Wicklow
- Training delivered to all volunteers on new technology

## Objective 6

Engage in on-going internal and external research and evaluation to support the development of evidence for suicide prevention.

2022 was a very important year for HUGG and development of prevention research. In March 2022, the initial findings on the study carried out by the National Suicide Research Foundation (NSRF) on 'The Psychosocial Outcomes of Individuals Attending a Suicide Bereavement Peer Support Group' was published.

Between August 2020 and June 2021, the NSRF invited HUGG members to complete a survey, with new members also surveyed at three- and six-month follow-up, to examine changes in wellbeing, depressive symptoms and grief reactions. The results of the study, which were published in journal PubMed, showed that participation in a HUGG group had a significant effect on increasing overall wellbeing and lowering the symptoms of traumatic grief and somatic symptoms. This is the first academic study on peer support groups in Ireland.



# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

In October the results of the national survey, which we launched in 2021 with our partners in the NSRF, were published. The report "AfterWords: A survey of people bereaved by suicide in Ireland" is the first of its kind in Ireland.

It highlighted a number of key findings including the major impact suicide has on young adults and professionals and the need for tailored supports. The high prevalence of thoughts of self-harm and suicide among people by suicide and the wide ranging and complex needs of those impacts. It also highlighted the opportunity for post traumatic growth for people bereaved by suicide.

The key findings from the report were widely covered in national media and across social media. A workshop to discuss the findings was held following the launch with 54 key stakeholders, representing NGOs, Semi State bodies, front line workers, community groups, academics, medical professionals and those with lived experience taking part. The outputs from this workshop will form the basis of the next workplan on the development and enhancement of suicide bereavement supports by the HSE.

Key Outputs included:

- The publication of AfterWords - key findings from Ireland's 1st survey on those bereaved by suicide.
- The publication of Psychosocial Outcomes of Individuals Attending a Suicide Bereavement Peer Support Group: A Follow-Up Study

## Objective 11

Develop quality standards for peer support groups and an assessment and monitoring process to support adherence to the standard

A complete audit of the recruitment and training of volunteers was carried out in 2022. A review of the processes and procedures was examined, along with a documentation of the training modules offered by HUGG and their adherence to both the organisation's standards and those published in 2021.

The CRM system which was adapted to HUGG's needs, provides an audit trail of the process involved in recruiting a potential volunteer, from initial enquiry to interview, training, courses attended, references and supporting documentation. This integrated system enables us to view a volunteer's journey through our recruitment and onto Group Facilitation.

Key Outputs included:

- Development of quality standards for HUGG peer support groups
- Audit trail for HUGG volunteer recruitment and training implemented

## Objective 12

Design, develop and implement a Customer Relationship Management (CRM) system to facilitate the effective administration of all group, volunteer, stakeholder and fundraising activities, in compliance with all HUGG policies and statutory regulations.

An enormous amount of work went into the customisation, data upload and live testing of the HUGG CRM system. The project involved the data clean-up and upload of all existing records, in line with the GDPR regulations. A mobile app for the CRM was developed for all HUGG facilitators and loaded onto new mobile phones for each volunteer. This app enables our HUGG Group Facilitators to upload their feedback straight after their meetings using the phone and, alert us of any concerns relating to vulnerable group members, enabling us to react in real time.

Several months were spent live testing the functionality of the app with two HUGG groups, allowing fixes or adjustments to be made before a full rollout of the system. A detailed training plan was developed and distributed to all HUGG Facilitators, which was followed by online training sessions. The HUGG staff began using the system in Autumn 2022, with a full rollout of system to volunteers due in Q1 of 2023.

Key Outputs included:

- All data successfully uploaded into new CRM system
- Mobiles phones customised and dispatched to every HUGG Group Facilitator
- Full online training on using the new phone app for the CRM system delivered to all Volunteers

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Appreciation

The Directors of HUGG would like to thank everyone who have helped us to continue to realise our vision of Hope and Healing for anyone bereaved by suicide.

These include the immense contribution of HUGG's founder and CEO, Fiona Tuomey, our wonderful staff, past and present, every one of whom gives so much of themselves each and every day. We thank the volunteer Facilitators for their time, commitment, and care with which they manage their HUGG group. We thank too, the public for their donations and having faith in the work that we do, and the confidence placed in us by the statutory bodies and organisations, who provide support and funding, especially the Irish Care Trust, the HSE, the National Office for Suicide Prevention (NOSP) and the National Suicide Research Foundation (NSRF).

Most of all, we want to thank the hundreds of people bereaved by suicide who, over the past year, had the courage to contact us and place their trust in us. We hope that you continue to find hope and healing after the devastation of suicide.

## Financial Review

The results for the financial year are set out on page 14. The charity received income from below sources:

- National Office for Suicide Prevention
- Mental Health Ireland
- Irish Care Trust
- Other Donations from General Public

The income from NOSP, MHI and Irish Care Trust are restricted, while the income from general public are unrestricted.

The charity needs cash reserves to:

- Ensure the charity can continue to provide a stable service to those who need them.
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;

Reserves policy

At the end of the year the company had assets of €256,512 (2021: €124,543) and liabilities of €46,748 (2021: €35,000). The net funds of the company have increased to €209,764 (2021: €89,543).

## Financial Results

At the end of the financial year the charity has assets of €256,512 (2021 - €124,543) and liabilities of €46,748 (2021 - €35,000). The net assets of the charity have increased by €120,221.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Principal Risks and Uncertainties

The directors have ultimate responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. The directors have introduced a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating these risks. Directors have a formal risk management process to assess all risks and implement risk management strategies and mitigation measures. This involves identifying the types of risks that the charity faces and rating them in terms of:

- Potential impact
- Likelihood of occurrence
- Current control in place
- Improvement potential

As risks are identified the directors review and rank those risks. Each risk is recorded on the Risk Register under four risk categories: customer, financial, operational and people. The Register includes the detail of the mitigation measures and plan for improvement where required. The directors review and update the risk register on a quarterly basis and the Board review on an annual basis.

Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients by ensuring all accreditation is up to date.

### Reputational risk

In common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the Charity continues to adopt best practices

### Economic Risk

The ongoing challenge to the economy and the long term impact of the War in Ukraine on increased inflation and food and energy costs pose serious economic risks.

At the date of signing these accounts the long term impact on the company of these risks is unknown.

## Directors and Secretary

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

Una Moore (Appointed 7 December 2022)  
Ronnie O'Toole (Appointed 2 November 2022)  
David Varian  
Catherine Brogan  
Laura McDonnell  
Adam Grennan  
Sebastian Hamilton (Resigned 8 June 2022)  
Ronan Gallagher (Resigned 2 November 2022)  
Gabrielle Murphy (Resigned 7 December 2022)

In accordance with the Constitution, the directors retire by rotation.

The secretaries who served during the financial year were;

Caroline Kirby (Appointed 13 April 2022)  
Lisa Connaughton (Resigned 13 April 2022)

## Compliance with Sector-Wide Legislation and Standards

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

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

## Post Balance Sheet Events

There have been no events between the balance sheet date and the date of the approval of these financial statements by the directors that require inclusion in these financial statements.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

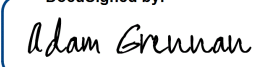
## Auditors

Hugh McCarthy & Associates, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

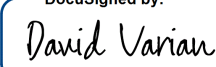
## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 4 Kiltere Park, Cypress Downs, Templeogue, Dublin.

Approved by the Board of Directors on 28-03-2023

DocuSigned by:  
  
BE537E253AFD44D...  
**Adam Grennan**  
Director

and signed on its behalf by:

DocuSigned by:  
  
C4EE5A026EC24DA...  
**David Varian**  
Director

# HUGG Healing Untold Grief Groups Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

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

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

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 28-03-2023

and signed on its behalf by:

DocuSigned by:

*Adam Grennan*

BE537E253AFB44D...

**Adam Grennan**  
Director

DocuSigned by:

*David Varian*

C4EE5A026EC24DA...

**David Varian**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HUGG Healing Untold Grief Groups Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

#### **Other Information**

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

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

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

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

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

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HUGG Healing Untold Grief Groups Company Limited by Guarantee**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 9, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Further information regarding the scope of our responsibilities as auditor**

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

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HUGG Healing Untold Grief Groups Company Limited by Guarantee**

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

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

DocuSigned by:



**Garrett McCarthy**  
for and on behalf of  
**HUGH MCCARTHY & ASSOCIATES**  
Chartered Accountants and Statutory Audit Firm  
1st & 2nd Floor The Mill  
Greenmount Industrial Estate  
Harold's Cross  
Dublin 12  
Ireland

28-03-2023



# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

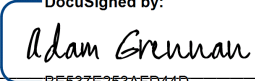
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Donations and legacies	4.1	113,635	165,785	279,420	45,629	41,574	87,203
<b>Expenditure</b>							
Raising funds	5.1	26,200	-	26,200	1,029	11,620	12,649
Charitable activities	5.2	27,149	84,120	111,269	6,987	10,163	17,150
Other expenditure	5.3	13,111	8,619	21,730	66	4,359	4,425
<b>Total Expenditure</b>		<b>66,460</b>	<b>92,739</b>	<b>159,199</b>	<b>8,082</b>	<b>26,142</b>	<b>34,224</b>
<b>Net income/(expenditure)</b>		<b>47,175</b>	<b>73,046</b>	<b>120,221</b>	<b>37,547</b>	<b>15,432</b>	<b>52,979</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>47,175</b>	<b>73,046</b>	<b>120,221</b>	<b>37,547</b>	<b>15,432</b>	<b>52,979</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	9	74,111	15,432	89,543	36,564	-	36,564
<b>Balances carried forward at 31 December 2022</b>		<b>121,286</b>	<b>88,478</b>	<b>209,764</b>	<b>74,111</b>	<b>15,432</b>	<b>89,543</b>

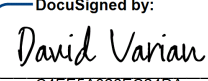
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 28-03-2023

and signed on its behalf by:

DocuSigned by:  
  
BE537E253AFD44D...

Adam Grennan  
Director

DocuSigned by:  
  
C4EE5A026EC24DA...

David Varian  
Director

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Current Assets</b>			
Cash at bank and in hand		256,512	124,543
<b>Creditors: Amounts falling due within one year</b>	8	(46,748)	(35,000)
<b>Net Current Assets</b>		209,764	89,543
<b>Total Assets less Current Liabilities</b>		209,764	89,543
<b>Funds</b>			
Restricted trust funds		88,179	15,432
General fund (unrestricted)		121,585	74,111
<b>Total funds</b>	9	209,764	89,543

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

Approved by the Board of Directors on 28-03-2023

DocuSigned by:

Adam Grennan

BE537E253AFD44D...

Adam Grennan  
Director

and signed on its behalf by:

DocuSigned by:

David Varian

C4EESA026EC24DA...

David Varian  
Director

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

HUGG Healing Untold Grief Groups Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is 4 Kilvere Park, Cypress Downs, Templeogue, Dublin which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

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

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

#### Statement of compliance

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

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

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

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

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

#### Income

All incoming resources are included in the Income and Expenditure Account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution of the legacy being received. The following specific policies are applied to particular categories of income:

â€ Voluntary income is received by way of grants, donations and gifts and is included in full in the Income and Expenditure Account when receivable.

â€ Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

### Employee Benefits

Short term benefits, including holiday pay and other non-monetary benefits, are recognised as an expense in the period in which the service is received

### Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Cash at bank and in hand

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

### Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 20204480. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred

## 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

## 4. INCOME

4.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Donations	113,635	165,785	279,420	87,203

## 5. EXPENDITURE

5.1 RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Raising funds	10,872	-	15,328	26,200	12,649

5.2 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
Peer group operating & professional costs	55,554	-	55,715	111,269	17,150

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>5.3</b>	<b>OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€	€
	Other expenditure	851	390	20,489	21,730	4,425
<b>5.4</b>	<b>SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Other Expenditure</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€	€
	Support	15,328	55,715	20,489	91,532	3,222
<b>6.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2022</b>	<b>2021</b>
					€	€
	Support				91,532	(30,748)
<b>7.</b>	<b>EMPLOYEES AND REMUNERATION</b>					
	<b>Number of employees</b>				<b>2022</b>	<b>2021</b>
	The average number of persons employed (including executive directors) during the financial year was as follows:				Number	Number
	Organisers				3	1
	The staff costs comprise:				<b>2022</b>	<b>2021</b>
					€	€
	Wages and salaries				71,995	3,222
	Social security costs				7,646	-
					79,641	3,222
<b>8.</b>	<b>CREDITORS</b>				<b>2022</b>	<b>2021</b>
	<b>Amounts falling due within one year</b>				€	€
	Taxation and social security costs				1,098	-
	Accruals				650	-
	Deferred Income				45,000	35,000
					46,748	35,000
<b>9.</b>	<b>FUNDS</b>					
<b>9.1</b>	<b>RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
			€	€	€	
	At 1 January 2021		36,564	-	36,564	
	Movement during the financial year		37,547	15,432	52,979	
	At 31 December 2021		74,111	15,432	89,543	
	Movement during the financial year		47,175	73,046	120,221	
	At 31 December 2022		121,286	88,478	209,764	

# HUGG Healing Untold Grief Groups Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
Restricted	15,432	165,785	93,038	-	88,179
<b>Unrestricted funds</b>					
Unrestricted General	74,111	113,635	66,161	-	121,585
<b>Total funds</b>	<b>89,543</b>	<b>279,420</b>	<b>159,199</b>	<b>-</b>	<b>209,764</b>

### 9.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Restricted trust funds	133,179	(45,000)	88,179
Unrestricted general funds	123,333	(1,748)	121,585
	<b>256,512</b>	<b>(46,748)</b>	<b>209,764</b>

### 10. 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 the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 11. POST-BALANCE SHEET EVENTS

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

### 12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on  
28-03-2023