

Registered number: 57125
Charity number: CHY 6100
CRA number: 20010270

ASTHMA SOCIETY OF IRELAND
(A company limited by guarantee and not having share capital)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ASTHMA SOCIETY OF IRELAND

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ASTHMA SOCIETY OF IRELAND
DIRECTORS AND OTHER INFORMATION

Directors	Ciaran McGloin Lorna Jennings (resigned 15/10/2023) Vincent Butterly (resigned 19/02/2024) Sharon Edge (resigned 15/10/2023) Marcus Butler James Dunny Catherine Lonergan Hilary Gormley Deirdre Ardagh Aine Nolan Maitiú Ó Faoláin Paul Keogh (appointed 06/05/2023 resigned 10/05/2024)
Company Secretary	Vincent Butterly (resigned 19/02/2024) Deirdre Ardagh (appointed 23/04/2024)
Chief Executive Officer	Eilis Ní Chaithnía (appointed 17/04/2023)
Director Emeritus	Anne Robinson
Company registered number	57125
Charity registered number	CHY 6100
Charities Regulatory Authority number	20010270
Registered office	3rd Floor 42-43 Amiens Street Dublin 1
Independent auditor	PKF Brenson Lawlor Chartered Accountants & Statutory Audit Firm Argle Square Morehampton Road Donnybrook Dublin 4
Principal Bankers	Bank of Ireland 2 College Green Dublin 2 AIB Bank George's Street Dun Laoghaire Co Dublin
Solicitors	Sherwin O'Riordan 74 Pembroke Road Ballsbridge Dublin 4

ASTHMA SOCIETY OF IRELAND
DIRECTORS' REPORT
for the year ended 31 December 2023



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

DIRECTORS AND COMPANY SECRETARY

The Directors and Secretaries who served during the year are set out on page 1.

OUR MISSION

Our mission is to stop asthma deaths in Ireland.

We are the voice of the 450,000 people with asthma in Ireland, and our work radically transforms their quality of life.

OUR VISION

Our vision is that everyone with asthma in Ireland lives a full life, symptom-free.

STRATEGY

In May 2020, we launched our five-year strategy: 'Stopping Asthma Deaths in Ireland'. The strategy was developed on foot of engagement with patients and healthcare professionals through focus groups, surveys, one-to-one meetings and at key events.

In the period since its launch, the global population – and our health systems – have battled the devastating impacts of a respiratory pandemic. The Society strove to respond and empower our community to stay safe.

As we emerge from those uniquely challenging years, we are even more determined to build an Ireland that recognises the importance of protecting lung health, and building a responsive, well-resourced and patient-centred respiratory healthcare system.

Our commitment to you is that we'll breathe easy when you can.

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MESSAGE FROM THE CEO

As we reflect on 2023, a landmark 50th year for the Asthma Society of Ireland, we are reminded of the pivotal role we continue to play in advocating for people living with asthma across Ireland. This milestone year provided an opportunity to celebrate our past achievements while taking stock of future challenges and advances for people with asthma, as well as the evolving landscape of Irish healthcare.

A highlight of the year was winning An Duais Mór (best across all categories) award at the Irish Healthcare Awards, a testament to our work on the cost-of-living crisis and its impact on asthma patients. Our survey revealed that 45% of respondents had to forgo essential asthma medication in the previous three months due to financial pressures, underscoring the importance of continued advocacy for affordable healthcare. We secured 180 pieces of coverage across print and broadcast media, including Virgin News, RTÉ's Morning Ireland, Newstalk's The Pat Kenny Show and Today FM's The Last Word with Matt Cooper.

We utilised the opportunity as a precursor our Pre Budget lobbying, holding meetings with opposition spokespersons and government backbenchers to highlight the need for key economic measures to enhance and protect health outcomes for people with asthma. Budget 2024 saw a number of our recommendations progressed, including an increase in taxation on cigarettes, a commitment to introduce domestic tax on vaping (in Budget 2025), and investment into community diagnostics and increased numbers of respiratory physiologists to support timely asthma diagnosis.

We concluded our fiftieth year with a memorable celebration hosted by Matt Cooper. The event featured personal testimonies from individuals whose lives had been transformed by the Asthma Society, as well as a powerful speech by Rugby legend Ronan O'Gara, who shared his journey from being an asthmatic child to an international athlete, thanks to proper treatment and education.

None of our achievements would have been possible without the dedication of our voluntary Board of Directors, whose guidance and passion have steered us through both challenges and successes. I would also like to extend my heartfelt thanks to our committed team, whose work this year was critical in rebuilding the organisation after a financially challenging period. We expanded from 14 to 19 staff, laying a strong foundation for future growth and sustainability.

We are deeply grateful for the ongoing support of the Health Service Executive (HSE) and the generosity of our corporate partners and individual donors. Your contributions make our essential work possible, and we look forward to continuing our mission to improve the lives of those living with asthma in the years ahead.

OUR WORK IN 2023

Since 1973, the Asthma Society has been working to improve the quality of life for people living with the condition or caring for someone who is. 50 years ago, amid a crisis in respiratory health, a group of concerned doctors founded The Asthma Society of Ireland as a means to support and represent those with the disease. In the half-century since, the Asthma Society of Ireland has grown to be one of Ireland's leading patient support groups offering support to the over 400,000 in Ireland living with asthma.

In recognition of its 50th year, we embarked on a campaign to showcase the organisation's achievements, and commitment to improving the lives of those affected by the respiratory condition while highlight the challenges and opportunities ahead for us, our community, policy makers and healthcare professionals.

We took the opportunity to reinforce the seriousness, complexity and unpredictability of asthma, as well as its prevalence in Ireland¹. We sought to demonstrate the Asthma Society reputation and history as a driving force in raising awareness, garnering support, and influencing positive change in respiratory health. This message underpinned each of the actions and activities details throughout this report, with three major tentpole moments, supported by a 50th year logo and the strapline "50 years: We'll breathe easy when you can".

Key to the year was putting people with asthma the forefront of our planning and communications. At the beginning of May, we utilised our Asthma Awareness Week campaign as a platform to highlight an ongoing and priority concern for the Society and our community: the financial burden of asthma medications, especially in a year of high inflation and a nationally recognised cost-of-living crisis.

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To ensure we were truly representing the views, experiences and needs of our community, we conducted a membership survey on medication affordability. Findings from 1,268 respondents with asthma from around Ireland emphasised financial concerns related to the purchase of asthma medication. Despite 96% of respondent being prescribed asthma medications, 45% had had to forego them in the previous three months due to financial constraints. This gave us a strong platform from which to engage with the media and politicians.

We invited one of our Asthma Ambassadors Sarah Darcy, who has represented the Society in previous years, to share her own experiences of living with asthma and the importance of her medications in keeping her well. We held a create photocall and issued imagery featuring asthma ambassador alongside a research-led press release to national and regional media. Interviews undertaken by our CEO Eilís Ní Chaithnía on launch day included Virgin Media One News, RTE's Morning Ireland, Newstalk's Ray Foley Show, Today FM's The Last Word with Matt Cooper and multiple soundbites on national news bulletins as well as regional radio stations. In addition, asthma ambassador Rachel Murray and GP Maitiu O'Faolain undertook several media interviews about the strains of living with severe asthma including a moving interview with Kieran Cuddihy on Newstalk's The Hard Shoulder. The campaign also incorporated a virtual conference titled Asthma Care for All. The conference was open to people with asthma, their caregivers, and the public and featured the personal experiences of those living with asthma and individuals who care for people with asthma. The speakers were mum Eleanor, whose infant daughter has asthma, Sarah who has asthma, and a Regina a traveller healthcare worker from Galway Simon. The contributions were incredibly moving and we were extremely grateful to Eleanor, Sarah and Regina for their time and support.

In September, we held a community fundraising challenge called Take A Breath, outlined in more detail below, though key to this event was, again, keeping the patient experience at the centre of the planning, promotion and delivery. This event was very much about ensuring that we highlight the potential for a healthy, active life with asthma. We invited people with asthma from across Ireland to organise fundraising events where they embraced their own ways of staying active with fundraisers choosing to hike, hold virtual yoga sessions and arrange local runs to raise much-needed funds for the Society. The level of engagement and support, with joyful pictures splashed across our social media platforms, was incredibly uplifting and, in total, over €17,000 was raised.

Finally, in November we held an event to mark our 50 years, which truly left a lasting positive impression on attendees, the media, and those engaging with socials at home. Again, we strived to ensure that people with asthma were at the very heart of this last phase of the campaign. Everyone who spoke on the day either had asthma or cares for someone with asthma. A diverse and engaging panel of speakers was secured. International rugby legend Ronan O'Gara was the keynote speaker alongside respected medical spokespersons Prof Patrick Mitchell and Prof Marcus Butler, breathwork coach Sinead Mooney, and Asthma Ambassadors Leanne Haussmann and Michael McDonagh. The event, moderated by Today FM journalist Matt Cooper, was attended by over 100 people, and accessed via livestream by hundreds of online viewers. On the day, we focussed again on the potential for living well and even flourishing for people with asthma, while highlighting opportunities for enhanced care and support for people with asthma. We were delighted to have a pre-recorded address from Minister for Health Stephen Donnelly who acknowledge the need for further investment in respiratory care in Ireland, while acknowledging the positive changes already in progress through initiatives such as the Chronic Disease Management programme, the Care in the Community Programme and increased investment into high-tech biologic treatments. We ensure that we captured video content and photography to amplify the positive messaging of the day and to mark the occasion. The media relations campaign included a reflective media release, highlighting the achievements and work of the Asthma Society, along with information about asthma care in Ireland and changes required for the future of asthma treatment.

PATIENT SERVICES

The Asthma Society of Ireland has two core patient services:

1. Our **Adviceline** is a self-management support call-back service provided by asthma nurse specialists and a physiotherapist to give personalised advice, information and education to callers.
 - Asthma Adviceline: 1800 44 54 64
 - COPD Adviceline: 1800 83 21 46
2. Our **WhatsApp messaging service (formerly known as Beating Breathlessness)** is a digital health patient education and self-management service that allows clients to send a query via WhatsApp message which is answered by a dedicated respiratory nurse specialist. Part of this service includes hosting seasonal webinars on topical subjects. WhatsApp number: 086 059 0132.

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Both services provide information on asthma and COPD, covering areas such as: general information about the condition; what to do in the event of attack; managing triggers; developing an action plan; living with allergies; use of supplemental oxygen; diet; exercise; vaccinations; inhaler technique; and navigating the health system.

Calls to the Adviceline are answered by our Adviceline administrator who books a telephone appointment with a nurse/physiotherapist. Appointments are allocated for a date and time that suits the caller. There are a range of times available throughout the day. In accordance with the recommendations of the Helplines Partnership, the standard call duration is 30 minutes for a first-time call, and 25 minutes for a follow-up call.

CALLS AND MESSAGES IN 2023

Adviceline

- 3,929 appointments (3,013 were asthma related while 916 were COPD)
- 72% of callers were female, 28% were male
- Nearly half of callers (41%) were from Dublin, Kildare, or Wicklow area
- Over 1,000 resources (Asthma Action Plans, Asthma Attack information cards, booklets, information leaflets etc.) were sent out to individuals who contacted our Adviceline
- Over 9,000 resources were sent out to healthcare professionals, integrated care hubs, pharmacies and schools
- A feedback survey is sent to everybody who used the Adviceline. Results from 2023 showed:
 - 95% of clients felt their confidence in managing their condition improved
 - 100% of clients would use this service again
 - 95% would recommend this service to a family member, friend, or work colleague
 - 77% of clients have already or are planning to discuss their Action Plan with their GP
 - 53% of clients felt that the Adviceline reduced the need for them to visit the GP/a healthcare professional

WhatsApp messaging service

- 395 people contacted the service, with 3,794 messages sent
- 85% of people who contacted the service did so about their asthma, 15% about COPD. /asthma and COPD/other queries.
- 77% were female, 23% were male.
- 51% people contacted us on their own behalf, 41% on their child's behalf, and 8% on someone else's behalf (e.g. a carer or a healthcare professional).
- The top three queries received were in relation to medication, asthma management and inhaler technique
- A feedback survey is also sent to anybody using the WhatsApp service, and 2023 results showed that:
 - 83% would highly recommend the service to a family member, friend, or work colleague
 - 100% of respondents felt they had increased confidence in managing their condition

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TEAM DEVELOPMENT AND TRAINING

Within the Patient Services team, we value the importance of continuously learning from others and from ourselves. There are a number of ways in which team development and training takes place:

- **Learning team meetings** take place every four to six weeks and clinical staff are required to attend. Experts are invited to speak on a range of topical subjects. The team also discusses any clinical issues relevant to their practice. Recognised Continuous Professional Development points are awarded to staff who attend the meetings and certification records are kept
- **The Clinical Audit and Risk Working Group** meets regularly. Risk assessments are carried out and dealt with locally or escalated to the Board through the Medical Advisory Group or Clinical Director.
- **Performance reviews** take place every six months. Learning objectives and continuous professional development objectives are agreed at these reviews.
- **Call evaluations** are carried out regularly. A review of all evaluations outlining the strengths and weaknesses is presented to the staff at the end of the year.
- **Essential training** is carried out as required (e.g. training on safeguarding and GDPR). Certification for this training is kept on file. If any other recommended training (such as medication management or the HSE's 'Making Every Contact Count' programme) is completed, this is also recorded.
- **Membership of professional bodies**, such as the Primary Care Respiratory Society, which has a peer-reviewed journal and regular webinars to update members on respiratory topics. Staff on the clinical team are also members of the Respiratory Nurse's Association, the Irish Thoracic Society, and the European Respiratory Society.
- **All nursing staff are registered with the Nursing and Midwifery Board of Ireland** and our physiotherapist is registered with CORU - the regulatory body for health and social care professionals.
- **Research updates are disseminated** to the team via email
- **Support is provided** to the clinical staff from the Patient Services Manager and Patient Services Coordinator as needed. Debriefing after difficult calls and incident reporting takes place when required
- **Ad-hoc Working Groups** regularly meet to update information booklets to reflect the latest evidence, to review the Adviceline Customer Relationship Management system, and the team's responses to WhatsApp enquiries.

HEALTH PROMOTION

ASTHMA SAFE SCHOOLS PROGRAMME

The Asthma Safe Schools Programme was created to provide primary schools with the necessary skills and knowledge to effectively handle acute asthma attacks in children under 16. The project offers Pre-Hospital Emergency Care Council (PHECC)-approved and certified training in basic life support and the administration of salbutamol, ensuring that educators are well-prepared to respond to asthma emergencies. Once a teacher has completed this training, the primary school can procure, administer and store a rescue inhaler on school premises. A critical aspect of the programme is to raise awareness about the severity of asthma, its impact on daily life, and the essential steps to manage asthma attacks effectively.

Programme summary

The Asthma Safe Schools Programme encompasses several key components:

1. **In-person training:** Providing PHECC-approved training to one teacher per primary school. The training covers basic life support and the administration of salbutamol during an asthma attack. Attendees receiving certification valid for two years. This hands-on approach ensures that schools have at least one staff member equipped with the crucial skills to manage asthma emergencies.
2. **Webinar for teachers and SNAs:** To extend the reach of the training, the project includes a comprehensive webinar facilitated by respiratory specialists and the CEO of the Asthma Society. This webinar aims to further educate teachers and Special Needs Assistants (SNAs) throughout the country about asthma management, raise awareness, and provide a platform for addressing questions and concerns. The recorded webinar **is made** available for future reference, ensuring that the information remains accessible.

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3. Awareness-raising and educational resources: The project also focuses on broader educational efforts by distributing information packs and resources to all interested schools. These materials can be integrated into lesson plans and classroom activities, helping to educate children about asthma management. These resources help to build confidence in both children and teachers dealing with asthma.

2023 PROGRAMME

In 2023, this programme targeted schools within Community Health Organisation (CHO) areas 3, 7, and 8, in line with funding requirements. We reached out to schools in these areas with the goal to create a supportive environment for children with asthma, enhancing their quality of life, and ensuring they have equal access to necessary treatments.

Results:

- Over €18,000 was raised to run this programme in CHO area 3, 7 and 8
- 83 schools expressed an interest in participating, and 32 schools took part in the programme
- All schools that expressed an interest were sent a pack of printed asthma-safe schools' resources
- The 2023 webinar for teachers and SNAs was successful – 162 registered and 113 attended

"I think the webinar following the actual training was excellent to reinforce what we had previously learned. I also think the posters and other material in the school pack acts as an excellent visual aid and reminder of what to do." - Participant in the 2023 programme.

"Excellent information and should be rolled out nationally given number involved" - Participant in the 2023 programme.

WEBINARS

The Asthma Society of Ireland runs a series of very successful webinars for a wide range of audiences every year. These webinars provide advice on asthma and COPD and are an ideal opportunity for people with asthma or healthcare professionals to engage with experts on a wide range of topics.

Objectives of our webinar series:

- Provide easily accessible support, education and information to people with asthma or COPD to help them to better understand and manage their condition
- Provide advice and guidance via a different channel, reaching and supporting a younger cohort of people with asthma or COPD and their family members
- Empower people to engage better with healthcare professionals and healthcare services
- Sign-post (and provide) people with appropriate services, resources and materials
- Provide specific tailored information to parents of children with asthma
- Provide structured self-management support through digital health

Throughout 2023, we held eight webinars in total, with 1,935 registrations, 993 attendees, and 164 questions asked and answered.

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2023 WEBINARS

Date	Title	Speakers	Registered	Attended	# Questions
25 January	Living Well with Asthma and COPD	Eilís Ní Chaithnía, CEO, ASI Joan Johnston, General Manager, COPDSI Dr Stanley Miller, Clinical Lead NCPR	270	110	35
19 April	Seasonal Allergies and Asthma	Eilís Ní Chaithnía, CEO, ASI Professor David Coughlan, Paediatrician Consultant Ruth Morrow, Respiratory Nurse Specialist, ASI	559	288	52
4 May	Asthma Care for All	Eilís Ní Chaithnía, CEO, ASI Eleanor Glennon – how she coped with her child's asthma diagnoses Sarah Darcy – managing her asthma since childhood Regina Boyle – working with the homeless and their difficulties dealing with their asthma	239	151	22
31 May	Asthma Safe Schools Programme	Grace O'Sullivan, Asthma Safe School Programme Coordinator Ruth Morrow, Respiratory Nurse Specialist, ASI	162	113	0
29 June	Asthma and Anxiety	Eilís Ní Chaithnía, CEO, ASI Dr Kristina Cahill, Senior Clinical Psychologist Sam McCabe, Respiratory Nurse Specialist, ASI	204	79	12
23 August	Back 2 School for Parents	Eilís Ní Chaithnía, CEO, ASI Aoife Lee, Parenting Coach Professor Basil Elnazir, Respiratory Consultant Sam McCabe, Respiratory Nurse Specialist, ASI	125	64	0
28 September	Back 2 School for Teachers	Eilís Ní Chaithnía, CEO, ASI Ruth Morrow, Respiratory Nurse Specialist, ASI Caroline Reilly, Patient Services Coordinator, ASI	119	75	8
25 October	Winter Wellness	Eilís Ní Chaithnía, CEO, ASI Professor Patrick Mitchell, Respiratory Consultant Physician Ruth Morrow, Respiratory Nurse Specialist, ASI	257	112	35
Totals			1,935	993	164
Averages			242	124	21

AUDIENCE AND FEEDBACK

- A pre- and post-webinar survey sent to all registrants found that:
 - Prior to the webinars, 45% of respondents were not aware of our services (Adviceline/WhatsApp)
 - After attending a webinar, 90% of respondents would use our services if they had an asthma/COPD query
 - 94% of respondents would recommend Asthma Society webinars to a family member, friend or colleague

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PUBLICATIONS AND RESOURCES

Each year, the Asthma Society publishes a range of resources to support asthma patients and healthcare professionals throughout Ireland. We also contribute many articles to health professional publications and journals. Below is a summary of articles published and resources published or updated in 2023.

ASTHMA AND ALLERGIC RHINITIS

In 2023 we updated our 'Asthma and Allergic Rhinitis' booklet to better reflect the most up-to-date evidence on this topic and to provide a more user-friendly aspect. This resource includes information on allergic rhinitis (hay fever), managing triggers and treatment options for allergic rhinitis.

Updating this booklet involved incorporating feedback and comments from the Patient Services Team and nursing staff. A final draft was then approved by Medical Advisory Group. Artwork and graphics were also updated, and the booklet was finalised and reprinted in July 2023.

ASTHMA AND PREGNANCY

The process for updating this resource commenced in late 2023. This booklet covers information on how to manage triggers, taking medication during pregnancy and while breastfeeding and what to do if you have an asthma flare during pregnancy or when you are giving birth.

A working group was established, which included members of the Patient Services Team, the nursing staff, and Dr. Dorothy Ryan (a Respiratory Consultant with a special interest in women's health).

RESOURCE DISTRIBUTION

The Asthma Society of Ireland sends resources to healthcare professionals in hospitals, general practices, physiotherapist and outpatient clinics, emergency departments, integrated care hubs, and pharmacies. We also distribute resources to schools.

As well as sending resources to healthcare professionals and schools, we also send resources to our patients after their appointments with a respiratory nurse.

Resources distributed in 2023:

- Asthma Action Plan: 4,012
- Asthma Attack wallet card: 2,320
- 'Asthma & Your Allergies' booklet: 832
- 'Asthma & Your Child' booklet: 949
- 'Reach Your Peak' booklet: 445
- Take Control of your Asthma booklet: 1,391
- 'COPD & Me' booklet: 103
- Peak Flow wheel: 184
- 5 Step Rule poster: 112
- Asthma Adviceline poster: 151
- Asthma Inhaler & Device poster: 199
- COPD Inhaler poster: 62
- **TOTAL: 13,030**

In addition, we sent 50 'GP Packs' to healthcare professionals. These packs include resources such as the 'Asthma & Your Child' booklet, for under six-year-olds. In 2023, we received 226 requests from healthcare professionals for these packs.

By providing free resources to healthcare professionals, we support them in enhancing their understanding of asthma and equipping their patients with the necessary information to manage their condition.

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ARTICLES PUBLISHED IN 2023

- **May:** Irish Pharmacy News - 'Management of Stable and Acute Asthma' by Ruth Morrow, Respiratory Nurse Specialist
- **July:** The HSE National Clinical Programme (NCP) Respiratory July Newsletter - 'ASI Services' by Mary McDonald, Patient Services Manager
- **December:** Hospital Professional News - 'Our Year in Review' by Ruth Morrow, Respiratory Nurse Specialist

HAY FEVER CAMPAIGN

Every year, approximately 80% of people with asthma experience the discomfort of allergic rhinitis (commonly referred to as hay fever). For many years, the Asthma Society has carried out campaigns to support people with asthma in Ireland to manage and control their hay fever.

The organisation's 2023 Hay Fever campaign had a number of key aims:

- Educate people with asthma and hayfever on best practice for managing hayfever and the symptoms associated with hayfever
- Raise awareness about the various types of pollen, such as tree pollen and grass pollen
- Improve overall levels of asthma control through patient education.
- Increase awareness that uncontrolled hayfever can lead to an asthma attack
- Inform people on the key differences between asthma, hayfever and coronavirus symptoms.
- Raise awareness of the Asthma Society's Pollen Tracker, which alerts people when pollen levels are high
- Promote the Asthma Society's Adviceline and nurse led WhatsApp messaging services

Activities carried out for the 2023 campaign included:

Pollen Tracker on asthma.ie

Utilising data provided from Worcester University in the UK, a pollen tracker was published on the Asthma Society website, showing pollen levels across Ireland. The Pollen Tracker was promoted through the PR campaign, social media, and email to alert people when pollen levels were high. There were over 13,000 visits to the Pollen Tracker page from March – September 2023.

PR campaign

The 2023 campaign was supported by an extensive PR campaign focusing around the campaign launch in early April and a high-level pollen alert in early June. Spokes people for the campaign included the Asthma Society of Ireland CEO, Eilis Ní Chaithnía, the organisation's Medical Director, Marcus Butler, and asthma nurse specialist Ruth Morrow.

The campaign was successful, with 114 pieces of coverage across national and regional radio and print, and coverage online and in medical trade publications. Overall, this resulted in 17,117,280 opportunities to see, hear, or read about the campaign in 2023.

Email campaign

Two emails were sent to the Asthma Society's list of approximately 12,400 subscribers in June and July. These emails promoted the Pollen Tracker and shared some top tips with people on how to manage their hay fever. Over 9,800 recipients open these emails, with over 1,800 visits to the Asthma Society website as a result.

Social media campaign

From April – September, tips on managing hay fever were shared with the organisation's social media following of 30,000+ people across Facebook, Instagram, X, and LinkedIn. Posts included individual tips as well as promotion of the 2023 Hay Fever & Asthma webinar. These posts had a combined reach of over 15,000.

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ASTHMA AWARENESS WEEK

In 2023, Asthma Awareness Week ran from the 1-7 May, with World Asthma Day falling on Tuesday 2 May. This Asthma Awareness Week was particularly important for the organisation, considering it was also our 50th anniversary year.

The main objective of the campaign was to mark the anniversary and leverage increased coverage of the Asthma Society to highlight the impact of the cost-of-living crisis on people with asthma - and specifically on their ability to buy essential asthma medications.

PATIENT SURVEY

Proprietary research was conducted amongst 1,294 women and men living with asthma in Ireland to ascertain the impact that the cost-of-living crisis was having on the asthma community. This served as the mainstay of our communications approach around which all other messaging was focused.

The survey revealed that:

- 96% of those surveyed have been prescribed asthma medications.
- Despite that, 45% of asthma patients have had to forego asthma medications for themselves, or their children due to financial constraints.
- 48% of households with asthma have been in arrears on mortgage or rental payments; utility bills; hire purchase instalments or other loan payments in the past 12 months.
- 76% also said that their own or their child's daily activity was limited or severely limited by the disease.
- 25% of survey participants described their asthma as bad or very bad.

PR CAMPAIGN

The survey gave us a strong platform from which to engage with the media and discuss further findings from the report. Interviews undertaken by CEO Eilís Ní Chaithnía on launch day included Virgin Media One News, RTE's Morning Ireland, Newstalk's Ray Foley Show, Today FM's The Last Word with Matt Cooper and multiple soundbites on national news bulletins as well as regional radio stations. In addition, asthma ambassador Rachel Murray and GP Maitiu O'Faolain undertook several media interviews about the strains of living with severe asthma.

Overall, there were 167 pieces of media coverage, and 18,853,502 opportunities to see, hear, or read about the campaign.

WEBINAR

A special 'Asthma Care for All' webinar to mark Asthma Awareness Week 2023 was held on Thursday 4 May. The webinar featured people with asthma and their carers who spoke about how asthma has affected them, their families and friends. They also discussed how the Asthma Society's services have impacted their lives. Throughout the webinar, an online chat was active, during which one of our Respiratory Nurse Specialists answered questions from the audience.

239 people registered for the webinar, 151 attended, and there were 22 questions asked by the audience.

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WINTER WELLNESS

Each Autumn, the Asthma Society carries out a 'Winter Wellness' campaign to support people with asthma/COPD and their parents over the difficult winter months. The objectives of the campaign include:

- To encourage people with asthma/COPD to avail themselves of the flu, pneumococcal and COVID-19 vaccinations.
- To encourage people with asthma/COPD to be vigilant with their condition management during the winter months and to put an Asthma Action Plan/COPD Management Plan in place.
- To make people with asthma/COPD aware of triggers which are particularly prevalent in the winter months – mainly colds and flus, cold weather, and COVID-19.
- To encourage people to make use of the Asthma Society's Adviceline and WhatsApp messaging services for questions on their asthma/COPD.

INFORMATION PACKS

In 2023, 123 Winter Wellness information packs were sent out to healthcare professionals, schools and people who had contacted our Adviceline. These packs include a number of resources such as a 'Top Ten Winter Wellness Tips' leaflet, a six-week symptom tracker, and a Children's Christmas Asthma Activity Book.

WEBINAR

A Winter Wellness webinar was held in November 2023, for which 257 people registered and 112 attended. During the Q&A session, 35 questions were asked. A further 129 people viewed the webinar on demand afterwards. Our CEO, Eilís Ní Chaithnía, was delighted to be joined by panelists Dr. Patrick Mitchell, Consultant Respiratory Physician, Tallaght University Hospital, and Ruth Morrow, Respiratory Nurse Specialist with the Asthma Society. Managing triggers, maintaining symptom control and keeping your asthma under control during the winter months were discussed.

LEARNING TEAM MEETING

An in-person 'Learning Team Meeting' was held in September for the nursing staff and physiotherapist. Dr, Alice Quinn, Senior Area Medical Officer, National Immunisation Office at the HSE provided information on all current vaccines available to people with asthma and/or COPD. The Patient Services Team were made aware of this advice and recommendations so that they could relay this information back to our people using our services.

SOCIAL MEDIA CAMPAIGN

Over the winter months, a series of social media posts - '10 Top Tips for managing your asthma this winter' were posted across all the Asthma Society's social media channels. These posts included promotion of our patient services and testimonials from previous service users.

ADVOCACY AND RESEARCH

In September 2023, we released our Asthma Matters Pre Budget Submission, which included seven recommendations for investment into asthma care, including into subsidisation of asthma medications; enhanced access to healthcare across the system; measures and initiatives to protect and improve air quality; taxation of cigarettes and e-cigarettes; and sustainable funding of patient representative organisations, such as the Asthma Society of Ireland. The high-quality submission was sent to relevant Government Ministers and circulated to all relevant spokespersons and Oireachtas Committee Members. We also issued a press release in advance of Budget Day outlining The Asthma Society's budgetary asks which secured coverage in the health media. Meetings were held with key opposition spokespersons and government backbenchers and we conducted a digital media campaign in advance of and directly following Budget Day to highlight our recommendations and related Budget announcements. On Budget Day itself, we set up a table at Buswells Hotel alongside other interest groups and drafted a reactive statement as the budget was revealed. From that, and leveraging media relationships, we secured multiple television and radio interviews with our CEO Eilís Ní Chaithnía on Virgin News, RTENUacht, Newstalk syndicates and Radio1, expressing disappointment about the cost of asthma medication not being sufficiently reduced while welcoming the rise of taxation on cigarettes and announcement of controls coming around vaping. A high-quality submission, strategic communications and a physical presence were very important in securing lobbying meetings, Asthma Society coverage in the day's media coverage and was an important moment in the year's advocacy.

ASTHMA SOCIETY OF IRELAND
DIRECTORS' REPORT
for the year ended 31 December 2023

The Society also secured membership on the HSE's Climate and Sustainability Strategy Working Group, feeding into the development of its final position on developing greener healthcare delivery in Ireland. One clear focus was on the need to move to greener inhalers, thereby reducing the significant carbon emissions associated with traditional inhaler devices.

The Society also continued its work on the Tobacco21 Alliance, calling for an increase in the legal age threshold for the sale of cigarettes to 21 years and on the Climate and Health Alliance, which seeks to highlight the importance of environmental and climate measures in protecting public health. We were delighted to finally see the publication of the National Clean Air Strategy, for which the Asthma Society advocated for almost a decade, and into which we provided two consultation submissions. In particular, we welcomed the repeated and central focus on the link between air quality and public health throughout, including commitments towards lower WHO guideline limits, a cross-government approach, the development of a Clean Air Act, commitment to research and to annual progress reports.

We continued our work with the Environmental Protection Agency's as a member of the European-funded LIFE Emerald Project. We continued our ongoing engagement in the Department of Environment, Climate and Communication's Clean Air NGO Forum and engaged in a European advocacy campaign to influence Ireland in its negotiation of the revised European Directive on Clean Air coordinated by the European Federation of Allergy and Airways Diseases Patients' Associations.

We also began preparation for the launch in 2024 of our severe asthma advocacy and research campaign. We have now set the groundwork for moving out into public engagement, including with people with severe asthma, policy makers, media in Q2 of 2024.

COMMUNICATIONS

WEBSITE

The Asthma Society website has showed growth in several key areas in 2023 (increases/decreases on 2022 figures).

- **Visits:** 148,151 (+4%)
- **Pageviews:** 356,489 (283,695 unique) (+15.7%)
- **Average visit duration:** Visitors spent an average of 2 minutes and 22 seconds on the site (+21.4%)
- **Bounce rate:** 64% (-3%)
- **Actions per visit:** 2.6 (average) (+13%)
- **Downloads:** 20,625 (18,515 unique) (+15.9%)
- **Outlinks:** 4,644 (4,048 unique) (+14.5%)

ASTHMA SOCIETY OF IRELAND

**DIRECTORS' REPORT
for the year ended 31 December 2023**

Social media

Facebook

	2023	2022	% change
Impressions (# times content is displayed to users)	609,76	70,42	+766%
Reach (# unique users who saw Asthma Society content)	165,44	30,96	+434%
Interactions (user engagement – likes, comments, shares, etc.)	4,338	463	+837%
Visits	10,315	2,500	+313%
Total Followers	33,600	33,600	0%
Net follows	258	318	-19%
Link clicks	1,871	236	+693%

The Asthma Society's Facebook performance in 2023 shows significant improvements across most KPIs compared to 2022:

- **Impressions:** There was a high increase in impressions, from 70,422 in 2022 to 609,762 in 2023, marking a growth of 765.6%. This indicates a much larger number of times content was displayed to users.
- **Reach:** The number of unique users who saw the content grew by 434.3%, from 30,965 in 2022 to 165,444 in 2023. This suggests a substantial expansion in the audience size.
- **Interactions:** User engagement in terms of likes, comments, shares, and other interactions increased by 837%, from 463 to 4,338. This reflects higher user engagement with the content.
- **Visits:** Visits to the Facebook page rose from 2,500 to 10,315, a 312.6% increase. This indicates more users were interested enough to visit the page itself.
- **Total Followers:** The total number of followers remained constant at 33,600. Despite other growth metrics, there was no change in the total number of followers.
- **Net Follows:** The net number of new followers decreased by 18.9%, from 318 in 2022 to 258 in 2023. While the overall follower count remained the same, the net addition of new followers declined.
- **Link Clicks:** There was a significant rise in the number of link clicks, from 236 in 2022 to 1,871 in 2023, representing a 692.8% increase. This suggests more users were clicking on links shared in posts, driving traffic to external content.

Overall, The Asthma Society's Facebook presence showed remarkable growth in visibility and engagement in 2023, with substantial increases in impressions, reach, interactions, visits, and link clicks, despite a slight decline in net follows and no change in total followers.

Instagram (no 2022 data)

Reach (# unique users reached by content)	120,668
Visits	4,100
Total followers	4,130
Net followers	+124
Link clicks	1,661

In 2023, The Asthma Society's Instagram account saw notable engagement and user interaction. Content reached a substantial audience of 120,668 unique users, indicating wide visibility. The Asthma Society page saw 4,100 visits, demonstrating strong interest in the content. The total follower count stood at 4,130, with a net gain of 124 new followers over the year. Additionally, there were 1,661 link clicks, suggesting effective call-to-action strategies and significant user engagement with shared links. Overall, these results reflect a healthy and active presence on the platform.

ASTHMA SOCIETY OF IRELAND

DIRECTORS' REPORT
for the year ended 31 December 2023

LinkedIn (2022 data not available)

Interactions (reactions, comments, reposts)	738
Page views	782
Custom button clicks	14
Total followers	1,188
New followers	159

Over the specified period, the Asthma Society's LinkedIn channel saw a moderate level of engagement, with 632 reactions, 30 comments, and 76 reposts. The page attracted 782 views from 302 unique visitors, indicating decent reach and interest. Custom button clicks were relatively low at 14, suggesting potential areas for improvement in effectiveness for our calls –to action. The follower base grew steadily, with 1,188 followers by the end of the period, including 159 new followers.

Twitter/X

	2023	2022	% change
# Tweets	184	148	+22%
Impressions (# times content is displayed to users)	59,653	143,355	-82%
Engagement rate	2.78%	3.03%	-0.25%
Post link clicks	177	174	+2%
Post media views	1,903	748	+87%
Mentions	418	784	-61%
Total followers	8,776	8,877	-1%

In 2023, The Asthma Society's Twitter activity increased, with 184 tweets compared to 148 in the previous year. Despite this, overall engagement metrics showed a decline. Mentions and post impressions significantly dropped, and the post engagement rate decreased from 3.03% to 2.78%. The total number of followers also slightly declined. However, there were positive trends in specific areas. Post link clicks and media views increased, indicating a higher interaction with specific content types.

Overall, while the increased tweet activity indicates a strong effort in content creation, the drop in engagement and impressions suggests the need for a strategy reassessment to better connect with and grow the audience.

EMAIL

E-mail (no data available before 20 April 2022)

- **Campaigns sent:** 36
- **Total emails sent:** 270,358
- **Total opens:** 203,233
- **Total clicks:** 121,992
- **New subscribers:** 469

	2023 average	2022 industry average*	Difference
Open rate	36.2%	26.6%	+9.6%
Click-through rate	3.6%	2.7%	+0.8%
Click-to-open rate (# unique clicks / # unique opens)	9.7%	10.2%	-0.5%
Bounce rate	0.4%	-	-
Unsubscribe rate	0.3%	0.2%	-0.1%

* According to the [Campaign Monitor 2022 Email Marketing Benchmarking Report](#)

ASTHMA SOCIETY OF IRELAND

DIRECTORS' REPORT for the year ended 31 December 2023

With a higher-than-industry-average of 36.2%, the Asthma Society's open rate for emails in 2023 indicates that a significant proportion of recipients are engaging with emails, suggesting effective subject lines and a strong reputation.

Although click rates remain slightly above the industry average, there is room for improvement in terms of including more compelling calls to action. Similarly, falling just below the industry average, our click-to-open rate is strong but suggests more work could be done in this area.

Email campaigns in 2023 saw a low bounce rate of 0.4% (anything above 2% is generally worthy of attention) indicating good list hygiene and that most emails are reaching valid recipients.

These conclusions highlight that, in 2023, the Asthma Society's email campaigns are generally successful in reaching and engaging the audience. However, there may be room for improvement in converting opens to clicks, possibly by refining the email content or calls-to-action.

FUNDRAISING

Introduction

In 2023, we focused on enhancing our fundraising efforts and deepening our connection with our community. Here's a look at what we achieved throughout the year.

Key campaigns

Starting in May, we set out to implement key aspects of our Fundraising Strategic Plan (FRSS), carefully timing our major campaigns to ensure maximum impact. The 'Take a Breath' campaign launched in July, followed by the 'Planting Change' campaign in November. These campaigns were about more than just raising money—they helped us engage with our community in meaningful ways. Take a Breath raised over €18,000 thanks to strong public and corporate support, despite the cancellation of the main component of the campaign – an overnight hike in Glendalough. The success of these campaigns were strengthened by refreshed branding and visuals, which played a significant role in their appeal.

CRM system

With the help of a dedicated volunteer, we undertook a 48-hour data cleanup and worked to improve the efficiency of our Customer Relationship Management (CRM) system's efficiency. This project laid the groundwork for more streamlined donor management and better engagement with our supporters and will be continued into 2024.

Developing corporate relationships

We made notable progress in corporate fundraising in 2023 by forming new partnerships with companies like Vitalograph, Chartered Accountants, and Coral Leisure. Platforms like Benevity opened doors to corporate giving opportunities with major companies. Our targeted outreach, particularly through campaigns like Take a Breath and Planting Change, was crucial in raising the charity's profile and securing future partnerships.

Engaging the community

Take a Breath evolved into a national event, drawing widespread participation and support. Our Asthma Ambassadors, Michael and Leanna, were instrumental in amplifying our message and connecting with supporters. We also began engaging with Athenry AC, which helped us build a foundation for future collaboration and support.

Exploring new fundraising tools and strategies

In 2023 we embraced new tools and strategies to boost our fundraising capabilities. We utilised paid marketing for campaigns like Take a Breath, Planting Change, and our Christmas Appeal. Additionally, we expanded our digital fundraising efforts through webinars and emails. Leveraging platforms like LinkedIn and Meta for lead generation proved to be effective, and we're actively seeking funding to continue these efforts.

Team development

Internally, we focused on strengthening our team and refining our processes and procedures. We recruited a new Fundraising and Marketing Executive and established regular team meetings to ensure alignment across all campaigns and projects.

ASTHMA SOCIETY OF IRELAND
DIRECTORS' REPORT
for the year ended 31 December 2023

Gross Income for the year was made up as follows:

	2023	2022
	€	€
HSE and other Statutory Funding	743,948	630,616
Community fundraising, donations membership and other income	77,543	85,946
Corporate sponsorship and charitable trust income	198,207	21,496
Investment income	3	12
Total	1,019,701	738,070

The Society's expenditure in 2023 was €1,033,498 (2022:€727,018). Taking into account the cost of fundraising, the Society's net deficit in 2023 was €13,797 (2022 net surplus: €11,052).

FUNDRAISING EVENTS AND CAMPAIGNS

In 2023, we rolled out two major fundraising campaigns, both of which were designed to engage our community, raise crucial funds, and promote environmental sustainability.

Take a Breath

Launched on the last weekend of September, just after World Lung Day on 25 September, the 'Take a Breath' campaign was a flagship event for the Asthma Society in 2023. The campaign focused on hiking as an activity, with a guided hike of Glendalough planned for those who wanted to participate, and an option for participants to 'hike your way'. Unfortunately, due to bad weather, the guided hike had to be cancelled, but many still participated in the campaign by hiking by themselves and raising money for the organisation.

In addition, a number of other fundraising events and activities took place around the country as part of 'Take a Breath':

- **Asthma Society Run (Galway):** Led by our Asthma Ambassador Michael McDonagh, this half marathon saw 200 participants, with local respiratory doctors and TDs joining to lend their support. The event also celebrated Michael's 50th birthday on the same year as our 50th anniversary.
- **- Yoga Retreat at Ballygarry Estate (Kerry):** Organised by Leanne Haussmann, another of our Asthma Ambassadors, this retreat combined wellness and fundraising in a beautiful setting.
- **Gym and hiking groups:** Various yoga studios, gyms, and hiking groups (such as Coral Leisure, Raw Gyms, Munster Hiking Group, Hike Psych, and Hiking Club Ireland) also got involved with the campaign.
- **Corporate support:** Companies such as Vitalograph, IKEA, and Chartered Accountants also participated in the campaign.

With a fundraising target of €7,500, 'Take a Breath' far exceeded expectations, raising nearly €18,000. This success was driven by a combination of community involvement, corporate backing, and strong support from our Asthma Ambassadors.

Planting Change

Following the success of Take a Breath, we launched the Planting Change campaign in November as our Christmas initiative. Partnering with Irish Trees and Dunsany Estates (Ireland's largest private rewilding project) this campaign aimed to support the environment while raising funds for the Society. The campaign offered three ways to participate:

1. Individual giving: Supporters could donate a tree to a loved one as a meaningful Christmas gift. Each €50 donation helped expand and reconnect ancient woodlands at Dunsany Castle and Nature Reserve. Donors received a Tree Planting Certificate, making this a gift that keeps on giving.

2. 'In Memory' tree gifts: For those wishing to honor the memory of a loved one, this option allowed for a tree to be planted and dedicated at Lakeside Wood in Naul, Co. Dublin. This initiative not only created a lasting tribute but also contributed to the work of the Asthma Society. Participants received a personalized Planting Certificate and a handmade Sympathy Card, with €40 from each tree purchased supporting the Society.

ASTHMA SOCIETY OF IRELAND

DIRECTORS' REPORT for the year ended 31 December 2023

3. Team-building opportunities: Companies were invited to take part in a unique team-building experience by spending a day planting trees at Dunsany Estate. This corporate gift included personalized certificates, impact reporting, and social media recognition. The event also provided a hands-on opportunity to contribute to Ireland's rewilding efforts, making it a thoughtful and environmentally conscious choice for businesses during the holiday season.

Both 'Take a Breath' and 'Planting Change' raised vital funds and reinforced our commitment to clean air. Through these campaigns, we were able to engage individuals, communities, and corporations in meaningful ways, foster a deeper connection to our cause, and lay the groundwork for future initiatives.

Reserves Policy

The board recognises the need to hold reserves to ensure the financial stability of the Society and to protect the Society from the risk of significant future loss of income. In particular the Board recognises the need to acquire new funding streams and to pursue further unrestricted revenue streams.

Annually, the Board Reviews the level of the activities of the Society to determine the minimum level of reserves needed to meet its minimum funding policy. The Executive of the Society monitors the reserves on an ongoing basis and the Board formally reviews its reserves policy on an annual basis to ensure it remains appropriate for the financial stability of the Society, or more frequently when required.

It is also the policy of the Society to hold sufficient reserves to fund its activities and maintain the quality of its services for a minimum of 2 months, plus redundancy costs. For the current year, this equates to approximately €241,867. The current balance of unrestricted funds is €205,396 (2022 € 221,536) does not meet the requirement. The Society and the Board are putting in place sustainable core funding from Statutory Agencies and carrying out a review of the Society's cost infrastructure and fundraising activities going forward.

ASTHMA SOCIETY OF IRELAND
DIRECTORS' REPORT
for the year ended 31 December 2023

ACCOUNTING RECORDS

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office.

POST BALANCE SHEET EVENTS

There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.

POLITICAL CONTRIBUTIONS

There were no political contributions which require disclosure under the Electoral Act 1997.

STATEMENT ON RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

INDEPENDENT AUDITOR

In accordance with Section 382(2) of the Companies Act 2014, the auditors, PKF Brenson Lawlor, will continue in office.

Signed by:



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Ciaran McGloin
Director

Date: 25th October 2024

DocuSigned by:



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Hilary Gormley
Director

Date: 25th October 2024

ASTHMA SOCIETY OF IRELAND
DIRECTORS' RESPONSIBILITIES STATEMENT
for the 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 that law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator. 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 end of the financial year, and the results of the Company for the financial year, and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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


The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Directors

Signed by:

A2659E819AEB4A0
Ciaran McGloin
Director

Date: 25th October 2024

DocuSigned by:

1AB99D6B0D0E4CA
Hilary Gormley
Director

Date: 25th October 2024



PKF Brenson Lawlor

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASTHMA SOCIETY OF IRELAND

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Asthma Society of Ireland Company Limited by Guarantee for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant 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.

In our opinion, the accompanying 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 results for the year then ended.
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASTHMA SOCIETY OF IRELAND (CONTINUED)

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which we consider 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.

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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement out on page 20 the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ASTHMA SOCIETY OF IRELAND (CONTINUED)**

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

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

Our report is made solely to the 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 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.

Signed by:

A handwritten signature in black ink that reads "Ian Lawlor". The signature is written in a cursive style.

0902110D3B8141B...

Ian Lawlor
for and on behalf of PKF Brenson Lawlor

Chartered Accountants
Statutory Audit Firm

Date: 25th October 2024

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

ASTHMA SOCIETY OF IRELAND

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)
for the year ended 31 December 2023

		Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Income from:					
Donations and legacies	4	117,388	158,362	275,750	107,442
Charitable activities	5	-	743,948	743,948	630,616
Investments	6	3	-	3	12
Total income		117,391	902,310	1,019,701	738,070
Expenditure on:					
Raising funds	7	28,451	52,545	80,996	30,220
Charitable activities	8	106,835	845,667	952,502	696,798
Total expenditure		135,286	898,212	1,033,498	727,018
Net (expenditure) / income		(17,895)	4,098	(13,797)	11,052
Transfer between funds	19	1,745	(1,745)	-	-
Net movement in funds		(16,150)	2,353	(13,797)	11,052
Reconciliation of funds:					
Total funds at 1 January	19	221,536	9,398	230,934	219,882
Total funds at 31 December	19	205,386	11,751	217,137	230,934

There were no other recognised gains or losses in the current or prior year other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities. The notes on pages 27 to 42 form part of these financial statements.

ASTHMA SOCIETY OF IRELAND

BALANCE SHEET
as at 31 December 2023

	Note	2023 €	2022 €
FIXED ASSETS			
Tangible assets	14	<u>12,748</u>	<u>15,272</u>
CURRENT ASSETS			
Stocks	15	1,212	1,212
Debtors	16	28,078	209,400
Cash and cash equivalents		<u>450,604</u>	<u>453,170</u>
		479,894	663,782
CREDITORS			
Amounts falling due within one year	17	<u>(275,505)</u>	<u>(448,120)</u>
NET CURRENT ASSETS		<u>204,389</u>	<u>215,662</u>
TOTAL NET ASSETS		<u>217,137</u>	<u>230,934</u>
FUNDS			
Unrestricted funds	19	205,386	221,536
Restricted funds	19	<u>11,751</u>	<u>9,398</u>
TOTAL FUNDS		<u>217,137</u>	<u>230,934</u>

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

Signed by:

 A2659E819AFB4A0...
Ciaran McGloin
 Director

Date: 25th October 2024

DocuSigned by:

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Hilary Gormley
 Director

Date: 25th October 2024

The notes on pages 27 – 42 form part of these financial statements.

ASTHMA SOCIETY OF IRELAND
STATEMENT OF CASH FLOWS
for the year ended 31 December 2023

	Note	2023 €	2022 €
Cash flows from operating activities			
Net (expenditure) / income for the year		(13,797)	11,052
Adjustments for:			
Depreciation of tangible fixed assets	14	6,622	7,065
Deposit interest income	6	(3)	(12)
Decrease / (Increase) in debtors		181,322	(138,127)
(Decrease) / Increase in creditors		(172,615)	287,278
Net cash generated by operating activities		1,529	167,256
Cash flows from investing activities			
Payment to acquire fixed assets		(4,098)	-
Deposit interest income	6	3	12
Net cash (used) / generated by investing activities		(4,095)	12
Net (decrease) / increase in cash and cash equivalents		(2,566)	167,268
Cash and cash equivalents at the start of the year		453,170	285,902
Cash and cash equivalents at the end of the year		450,604	453,170

The notes on pages 27 – 42 form part of these financial statements.

ASTHMA SOCIETY OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

1. GENERAL INFORMATION

Asthma Society of Ireland (“the Charity”) is a Company Limited by Guarantee incorporated in Ireland with a registered office at 3rd Floor, 42-43 Amiens Street, Dublin 1, Ireland and its company registration number is 57125.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the financial statements of the Asthma Society of Ireland for the financial year ended 31 December 2023. The nature of the Charity’s operations and its principal activities are set out in the Directors’ Report on page 2.

Asthma Society of Ireland meets the definition of a public benefit entity under FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) “Accounting and Reporting by Charities”.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

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

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland.

The Directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

ASTHMA SOCIETY OF IRELAND**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023****2. ACCOUNTING POLICIES (continued)****2.2 Income**

All income is recognised in the Statement of Financial Activities where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. The following specific policies are applied to categories of income:

Donations and legacies: Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the Charity has unconditional entitlement.

Donations received from individuals and companies using online fundraising platforms to raise funds are recognised when the funds are registered on the online platform.

Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received, and the value of the legacy can be measured reliably. In these circumstances, if the legacy income has been received post year end, and the personal representatives have agreed to the amount thereof prior to the year end, the income can be recognised.

Assets donated under bequests or otherwise are included in the Statement of Financial Activities at their value to the Charity on the date of receipt.

Income from Charitable Activities: Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the year to which they relate. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the Charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the Charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the Charity.

Fundraising income: Fundraising income is credited to the Statement of Financial Activities in the year in which it is receivable by the Charity.

Investment income: Income earned on funds held on deposit is treated as unrestricted income and is credited when earned. Interest received on the Charity's investments is recorded as income in the year in which it is earned under the effective interest rate method.

Deferred income: Deferred income consists of grants received in advance which will be recognised upon fulfilment of the related conditions.

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31 December 2023

2. ACCOUNTING POLICIES (continued)

2.3 Expenditure

Expenditure is recognised on an accruals 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:

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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.

Support costs arise from those functions that assist the work of the Charity but do not directly undertake charitable activities. Costs are charged to each service and activity in proportion to expenditure, which is considered to reflect estimated benefits received.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the Charity including the cost of Directors' meetings.

2.4 Fund accounting

Restricted funds

Restricted funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

Unrestricted funds

Unrestricted funds include general funds and designated funds and represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity. Such funds may be held in order to finance working capital or capital expenditure.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% straight line
Computer equipment	-	33% straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

ASTHMA SOCIETY OF IRELAND**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**

2. ACCOUNTING POLICIES (continued)**2.6 Stocks**

Stocks are valued at the lower of cost and net realisable value after provisions for obsolete and slow-moving stocks.

2.7 Trade and other debtors

Trade and other debtors are initially measured at cost, which is normally the transaction price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of impairment.

2.8 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

2.9 Trade and other creditors

Trade and other creditors are measured at transaction price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2.10 Operating leases

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2.11 Taxation

The entity is a registered charity (number CHY6100). All of its activities are exempt from direct taxation.

VAT recovered under the VAT Compensation Scheme is recognised as income in the Statement of Financial Activities upon receipt.

ASTHMA SOCIETY OF IRELAND**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023****2. ACCOUNTING POLICIES (continued)****2.12 Employee benefits***Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received. A liability is recognised to the extent of any unused holiday pay entitlement, which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

Defined contribution pension plans

The company operates two occupational pension schemes, being a defined contribution pension scheme and a personal retirement savings account (PRSA) scheme. Pension benefits are funded over the employees' period of service by way of contributions from the company and from employees. Employer contributions are charged to the Statement of Financial Activities in the year in which they become payable.

Employee benefits are met by payments to a defined contribution pension fund. Contributions are charged to the Statement of Financial Activities in the year in which they fall due. The assets are held separately from those of the Charity in an independently administered fund. Differences between the amounts charged in the Statement of Financial Activities and payments made to pension funds are treated as assets or liabilities.

2.13 Provisions

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

2.14 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote. Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

ASTHMA SOCIETY OF IRELAND**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023****3. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

In the application of the Charity's accounting policies, which are described above, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from the 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, or the period of the revision and future periods if the revision affects both current and future periods.

a) Critical judgements made in applying the company's accounting policies*Going concern*

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On the basis of the assessments and the underlying assumptions the Directors consider it appropriate to prepare the financial statements on a going concern basis and they do not believe there to be a material uncertainty in respect of same.

b) Key sources of estimation uncertainty

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

ASTHMA SOCIETY OF IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**

4. DONATIONS AND LEGACIES

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Total 2022 €
General donations and miscellaneous income	11,402	-	11,402	33,372
Regular givers	17,975	-	17,975	15,568
Private members Draw	19,419	-	19,419	-
Community and events	22,060	-	22,060	22,906
Corporate donations	39,845	158,362	198,207	21,496
Legacies and bequests	6,687	-	6,687	14,100
	117,388	158,362	275,750	107,442

*The comparatives for 2022 were all classified as unrestricted funds with the exception of income from Corporate Donations of €17,216 which were classified as restricted funds. All income derives from activities in the Republic of Ireland.

5. CHARITABLE ACTIVITIES

Restricted funds

Grantor	Grant Name	2023 €	2022 €
POBAL	Slaintecare Project	104,230	103,282
POBAL	SSNO Programme	91,000	90,500
HSE DNC	Dublin North Central Services	8,644	7,643
HSE Primary Care	Adviceline	241,700	241,700
HSE Grant Aid, Nat Lottery	Asthma Friendly Schools	13,742	-
HSE Under 6's	Welcome Pack U6's	1,481	1,490
HSE Stability Funding		283,151	186,001
Total restricted funds		743,948	630,616
Total		743,948	630,616

All income from charitable activities derives from activities in the Republic of Ireland.

6. INVESTMENTS

	2023 €	2022 €
Bank deposit interest	3	12
	3	12

Interest income from cash held on deposit is classified as unrestricted income.

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023

7. COST OF RAISING FUNDS

	2023	2022
	€	€
Private Members Draw - unrestricted	-	33
Fundraising costs - restricted	52,545	22,041
Fundraising costs - unrestricted	28,451	8,146
	<u>80,996</u>	<u>30,220</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES

Unrestricted funds

	2023	2022
	€	€
Health promotion	14,289	130
Support costs (note 9)	54,461	40,876
Communications and campaigns	17,301	-
Advocacy and policy	20,784	504
	<u>106,835</u>	<u>41,510</u>

Restricted funds

	2023	2022
	€	€
Health promotion	464,816	414,137
Support costs (note 9)	262,890	143,326
Communications and campaigns	44,838	28,556
Advocacy and policy	73,123	69,269
	<u>845,667</u>	<u>655,288</u>
Total	<u>952,502</u>	<u>696,798</u>

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023

9. SUPPORT COSTS

Allocated to unrestricted funds

	2023	2022
	€	€
Finance and administrative costs	9,380	11,474
Premises costs	-	341
General office and programme management costs	41,090	19,766
Human Resources & Recruitment costs	3,355	6,795
Governance costs (note 10)	636	2,500
	54,461	40,876

Allocated to restricted funds

	2023	2022
	€	€
Finance and administrative costs	96,024	37,460
Premises costs	58,986	43,554
General office expenses	21,616	26,207
Human Resources & Recruitment costs	50,653	17,169
Web support	13,187	8,899
Governance costs (note 10)	22,424	10,037
	262,890	143,326

10. GOVERNANCE COSTS

	2023	2022
	€	€
Auditor's remuneration for statutory audit services (including VAT) - unrestricted	-	2,500
Auditor's remuneration for statutory audit services (including VAT) - restricted	11,007	10,037
Legal fees	12,053	-
	23,060	12,537

11. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging:

	2023	2022
	€	€
Depreciation of tangible fixed assets:		
- owned by the company	6,622	7,065
Auditor's remuneration	11,007	12,537
Pension costs (note 22)	3,759	10,013

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**12. STAFF COSTS**

The average number of persons employed by the Charity during the year was as follows (based on head count):

	2023	2022
	No.	No.
Fundraising and communication	2	-
Advocacy	2	1
Patient services	3	2
Nursing team	7	7
Office administration	3	2
	<u>17</u>	<u>12</u>

The average number of persons employed by the Charity during the year was as follows (based on full-time equivalent):

	2023	2022
	No.	No.
Fundraising and communication	1	-
Advocacy	1	1
Patient services	3	2
Nursing team	2	2
Office administration	2	2
	<u>9</u>	<u>7</u>

The average number of persons employed in the tables above excludes the seconded staff from HSE, nursing contractors and community employment scheme participants.

Staff costs were as follows:

	2023	2022
	€	€
Wages and salaries	531,812	392,625
Employer PRSI	55,791	41,794
Pension costs (note 22)	3,759	10,013
Redundancy costs	-	-
	<u>591,362</u>	<u>444,432</u>

The Directors do not receive remuneration for their services as members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to € Nil (2021: €Nil).

The number of higher paid employees was:

	2023	2022
	No.	No.
In the band €90,000 - €100,000	1	-
In the band €80,000 - €90,000	-	-
In the band €70,000 - €80,000	-	2
In the band €60,000 - €70,000	-	-
	<u>1</u>	<u>2</u>

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023

12. STAFF COST (Continued)

This analysis of salary bands includes basic pay and excludes employer pension and employer PRSI contributions.

The total remuneration of the Chief Executive Officer, which includes employer pension contributions and employer's PRSI, was €102,750 (2022: €121,723).

13. 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.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Total
	€	€	€
Cost			
At 1 January 2023	28,375	4,173	32,548
Additions	-	4,098	4,098
At 31 December 2023	28,375	8,271	36,646
Accumulated depreciation			
At 1 January 2023	13,242	4,034	17,276
Charge for the year	5,675	947	6,622
At 31 December 2023	18,917	4,981	23,898
Net book value			
At 31 December 2023	9,458	3,290	12,748
At 31 December 2022	15,133	139	15,272

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**15. STOCKS**

	2023	2022
	€	€
Stock of asthma devices	1,212	1,212

16. DEBTORS

	2023	2022
	€	€
Trade debtors	10,000	186,338
Accrued revenue	528	-
Prepayments	17,550	23,062
	28,078	209,400

All debtors are due within one year. All trade debtors are due within the Charity's normal terms. There is no allowance for doubtful debts.

17. CREDITORS: Amounts falling due within one year

	2023	2022
	€	€
Trade creditors	17,863	13,923
Taxes and social security costs	19,830	13,673
Other creditors	3,443	18,560
Accruals	35,754	34,533
Deferred income (Note 18)	198,615	367,431
	275,505	448,120

Trade and other creditors

Trade and other creditors are payable at various dates in the next 12 months in accordance with the suppliers' standard terms.

Taxes and social security costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

Accruals

The terms of the accruals are based on underlying contracts.

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**18. DEFERRED INCOME**

Analysis of movement in deferred income

	Opening balance	Income received	Released to SOFA	Closing balance
Current Year				
Restricted	367,431	120,030	288,846	198,615
Total	<u>367,431</u>	<u>120,030</u>	<u>288,846</u>	<u>198,615</u>

Deferred income relates to income from statutory and corporate funders for which attached conditions could not be fulfilled until 2024.

	Opening balance	Income received	Released to SOFA	Closing balance
Previous Year				
Restricted	-	367,431	-	367,431
Total	<u>-</u>	<u>367,431</u>	<u>-</u>	<u>367,431</u>

19. STATEMENT OF FUNDS

Current year

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023 €
At 1 January 2023	221,536	9,398	230,934
Income	117,391	902,310	1,019,701
Expenditure	(135,286)	(898,212)	(1,033,498)
Transfer of funds	1,745	(1,745)	-
At 31 December 2023	<u>205,386</u>	<u>11,751</u>	<u>217,137</u>

Transfer from Restricted Funds to Unrestricted Funds relates to restricted reserves deemed as unrestricted upon a detailed review during 2023.

Prior year

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
At 1 January 2022	130,571	89,311	219,882
Income	90,238	647,832	738,070
Expenditure	(49,689)	(677,329)	(727,018)
	50,416	(50,416)	-
At 31 December 2022	<u>221,536</u>	<u>9,398</u>	<u>230,934</u>

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023

20. FUNDS OF THE CHARITY COMPRISE THE FOLLOWING:

Current year

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total funds 2023 €
Tangible fixed assets	12,748	-	12,748
Current assets	269,528	210,366	479,894
Creditors due within one year	(76,890)	(198,615)	(275,505)
	<u>205,386</u>	<u>11,751</u>	<u>217,137</u>

Prior year

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	15,272	-	15,272
Current assets	286,953	376,829	663,782
Creditors due within one year	(80,689)	(367,431)	(448,120)
	<u>221,536</u>	<u>9,398</u>	<u>230,934</u>

ASTHMA SOCIETY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**21. OPERATING LEASE COMMITMENTS**

At 31 December the Charity had commitments under non-cancellable operating leases as follows:

	2023	2022
	€	€
In one year or less	44,280	44,280
In more than one year, but not more than five years	18,450	62,730
	62,730	107,010

22. PENSION COMMITMENTS

The Charity operates a defined contribution scheme for the benefit of its staff. The assets of the scheme are held separately from those of the Charity in independently administered pension funds. Pension costs for the year amounted to €3,759 (2022: €10,013).

23. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instruments is as follows:

	2023	2022
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	10,000	186,338
Cash at bank and in hand	450,604	453,170
	2023	2022
	€	€
Financial liabilities measured at amortised cost		
Trade creditors	17,863	13,923
Other creditors	3,443	18,560
Accruals	35,754	34,533

24. CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2023 (2022: € Nil).

25. COMPANY STATUS

Asthma Society of Ireland is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding €5 to the assets of the Charitable Company in the event of its being wound up while he or she is a member.

ASTHMA SOCIETY OF IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2023**

26. RELATED PARTY TRANSACTIONS

Related party transactions

Other than as described below, no related party transactions took place during the year ended 31 December 2023.

Key management personnel compensation

The senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals is €102,750 (2022: €173,546).

27. POST BALANCE SHEET EVENTS

There were no material events since the Balance Sheet date.

28. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 25th October 2024