

Registered Charity Number 20005924

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

Walsh O'Brien Hammett  
Chartered Accounts  
and Statutory Audit Firm  
104 Lower Baggot Street  
Dublin 2

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Francis J. McCarthy (Co Chair) Mr Patrick Downes ( Co Chair) Mr Brian Coote Dr Lisa Cunningham Mr Aidan O'Brien Mr Anthony Patterson Dr Friedrich Von Westerholt Mr John Wright
<b>Registered Charity Number (RCN)</b>	20005924
<b>Registered Office</b>	St. Johns House 32 Clyde Road Ballsbridge Dublin 4
<b>Auditors</b>	Walsh O'Brien Hamett Chartered Accountants and Statutory Audit Firm 104 Lower Baggot Street Dublin 2
<b>Bankers</b>	Bank of Ireland Pembroke Road Ballsbridge Dublin 4
<b>Chief Executive Officer</b>	Mr John Byrne

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**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**CONTENTS**

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	<b>Page</b>
Trustees report	1 - 8
Statement of Trustees responsibilities	9
Independent auditor's report	10 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 29
Summary income and expenditure account	30 - 32

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# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to financial statements and comply with the Charities Act 2009, Irish Law and "Accounting and Reporting by Charities: Statement of recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition issued in October 2019).

### Objectives and Activities

The Irish Association of the Sovereign Military Hospitaller Order of St. John of Jerusalem, of Rhodes and of Malta incorporating the Order of Malta Ambulance Corps is a medical, humanitarian and disaster relief charity headquartered in Dublin and operating across sixty communities in five regions across the whole of Ireland.

We remain true to our inspiring principles "to Serve our Lords the Sick and the Poor," where we focus on addressing poverty, social exclusion and in the promotion of equality through the voluntary work we carry out in humanitarian assistance and medical healthcare provision and disaster relief activities. At an international level, the Order of Malta carries out these activities in over 120 countries.

The Order was first established in Ireland over 850 years ago and since our Ambulance Corp was established in 1938, we have become the largest voluntary provider of first aid, healthcare and medical services and training, ambulance patient transport and community and elderly care services across the whole Island of Ireland. With over 3,000 volunteers in 60 locations, the Ambulance Corps offers first aid, ambulance, and medical emergency care services in most of Ireland's principal cities and towns, and through its Cadet youth section provides youth development, training programmes and medical training opportunities for those aged 10 – 16.

In addition to the Ambulance Corps, Order of Malta Ireland manage a number of other charitable activities including:

- Annual Pilgrimages with the Sick to Lourdes with other Associations from around the world and nationally to Knock.
- Annual Order of Malta International Summer Camp for Young Disabled.
- Hospitaller activities including the Knight Run and family-oriented support events.
- Holy Family Hospital Bethlehem which offers a safe place for women of the region in terms of the deliverables of a maternity hospital and currently provides the only active neo natal ICU in Palestine.
- In 2023 we carried out appeals for Ukraine, the Turkey Syria Earthquake and for the Holy Family Hospital in Bethlehem.

### 2023 in summary

2023 was a particularly active year for the organisation and our Board and volunteers. On September 22, 2023, in agreement with the Charities Regulator, our name on the Register of Charities was changed from Malta Charities – Order of Malta to "The Irish Association of the Sovereign Military Hospitaller Order of St. John of Jerusalem, of Rhodes and of Malta".

In line with our strategic realignment, the Irish Association decided to decouple and step back from several of our charitable activities, focusing instead on seeking new partnership opportunities for some of our key Hospitaller initiatives.

In 2023, in accordance with best practices, the Trustees commissioned an independent review to ensure that our safeguarding processes and procedures were current and effective. Additionally, we underwent routine external audits by the HRP, RSA, and a Pobal Verification Audit, all of which we passed with exemplary results.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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Regarding governance matters, we achieved several key milestones:

- Published our first Fleet Directory.
- Created three new Volunteer Registers.
- Approved a new Reserve Policy.
- Issued terms of reference and established seven new sub-committees, which now report to the Board.
- Completed 541 Garda Vetting applications.
- Successfully fulfilled our obligations for the new Government National Fleet Database and met all 2023 legal requirements in a timely manner.
- Commissioned a new Financial Processes and Procedures Handbook for the organisation.
- Conducted a comprehensive review of our banking arrangements and are exploring future treasury management options.

At the request of the Grants and Fundraising Committee and with the approval of the Board, we initiated the process of engaging consultants to enhance and develop our grants application and fundraising activities. We are also exploring future income generation and funding models to ensure the continued success of the organisation.

Furthermore, we continued to implement our 2022-2025 Strategic Plan and the Board regularly reviews our Order of Malta Ireland Risk Register.

### Achievements and Performance

#### **A. Hospitaller Works**

The Irish Association's Hospitaller works continued with strong commitment from our members and volunteers during 2023. This commitment is based on providing services to the disadvantaged both socially and physically in our communities throughout the Island of Ireland.

The Order's International Pilgrimage to Lourdes with members travelling from Ireland and the Annual pilgrimage to Knock, Co. Mayo also took place. Both our pilgrimages provide important spiritual respite for our pilgrims, their families and carers.

The Holy Family Maternity Hospital in Bethlehem is a 60 bed Maternity Hospital which is supported by a number of Associations of the Order of Malta including Ireland. It is accredited by the Royal College of Physicians Ireland and the Order also deploys volunteers to provide training for their nurses and a member of the Irish Association sits on the Board of the hospital. We are pleased to be able to report that recently the hospital delivered its 100,000<sup>th</sup> baby.

In terms of addressing poverty, during 2023 the Knight Run project continued every Thursday night in Dublin city centre providing food and clothing support to the homeless with the aim of complementing other medical and support services to the homeless in Dublin city. A volunteer team delivers services including food and clothing to approximately 40 clients each week in the areas surrounding the streets around St Stephens Green. During 2023, we provided support to over 2,000 clients and the demand for our service is increasing at pace.

In addressing social exclusion, in 2023, we maintained contact with our families and visits were made to families and where necessary food supplies, games and toys were supplied, with a special event held at Christmas and on Pancake Tuesday.

All of the above projects are supported and made possible by volunteers who freely donated their time under the banner of the Order of Malta to improve the lives of those who benefit from the services of Order of Malta Ireland.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### **B. Order of Malta Ambulance Corps**

The Order of Malta Ambulance Corps operates in 60 communities across 5 regions throughout the 32 counties of Ireland operating a fleet of over 130 ambulances and associated healthcare vehicles. The Ambulance Corps regularly supports the work of the National Ambulance Service (NAS) and was called to do so on a number of occasions during 2023. Its primary aim is the provision, by its qualified members, of first aid and medical services, training, patient ambulance transport and social care services to the communities in which they operate. The number of events supported by Ambulance Corps include the Ploughing Championships, the Fleadh, Dublin City Marathon, Women's Mini-Marathon, GAA, rugby and soccer matches, concerts, festivals and community events as well as support to Horse Racing Ireland for horse racing meetings throughout the year.

The call on our services however continued to be extremely high during the course of the year and we continued to operate a full service particularly in the areas of patient ambulance transport. Persons who in the past attended outpatient services at hospitals and clinics and used public transport chose to avoid public transport due to their comprised health and age. Furthermore, due to the increased demands on the HSE regular transport services to clinics and outpatient services were reduced or stopped completely in some areas. In some instances, we provided an administrative support and in others a fully equipped ambulance and crew.

In 2023 Ambulance Corps volunteers provided their medical expertise at over 4,480 events. We provided emergency care to approximately 2,345 members of the public at the various organised events throughout the country. Separately the Ambulance Corps conducted over 1,050 patient transports with 138 assigned by NAS as part of our ongoing support. Our volunteers provided more than 200,000 person hours serving the community and our ambulances and minibuses travelled in excess of 900,000 km during 2023.

We continued to operate the Joint Voluntary Command Centre remotely, leveraging advancements in technology and staffed by our dedicated volunteers.

The Order of Malta Cadets, the junior section of the Ambulance Corps, comprises over 600 young people aged 10-16, organised in units throughout Ireland. Cadets receive ongoing training in first aid, community awareness, fundraising, care of the elderly, and various other courses through our Cadet Achievement Programme. Our principal aim is to provide young people with challenges and personal development opportunities. The Order of Malta Cadets is a recognised national youth organisation and a member of the National Youth Council of Ireland.

Overall, in 2023, our primary goals were to provide first aid services, training, ambulance transport, and social care services to our communities. We are proud to report that we achieved and continue to deliver on all our objectives.

### **Financial Review**

#### **A. Going Concern**

Uncertainty in the area of multi annual funding from the Government is a key concern for the organisation and we are doing all we can to address these issues.

Having said that the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### **B. Reserves Policy**

The Association's total reserves (represented by Restricted and Unrestricted Funds) are an amalgamation of the assets (principally tangible assets and cash) held at Headquarters and Unit levels.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Unrestricted funds are designated into a Building Fund of €4,165,138 to match the net book value of the charity's buildings, an Ambulance Corp Operational Fund of €4,268,850 to match the net book value of ambulances and bank balances held by units of the Ambulance Corp and a General Fund of €202,296.

In 2023 the Trustees approved a revised Reserves Policy to grow the General Fund to equal approximately six months overhead expenditure over the next 2 to 3 years.

### **C. Restricted Fund Policy**

Certain funds are restricted for specific purposes. The related expenditure may be made over several accounting periods and under the terms of the donations. The balances on the restricted funds are explained in the notes to the financial statements.

### **D. Principal Risks and Uncertainties**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finance of the Charity. The Trustees are satisfied that systems and procedures are in place to mitigate against the exposure to major risks. The most recent review was conducted in April 2024.

**The principal risk categories and uncertainties facing the Charity, and included in the Risk Register, are as follows:**

- Medical Risk
- Financial Risk
- Reputational Risk
- Compliance Risk
- IT Risk
- Governance Risk
- Strategic Risk
- Operational Risk

### **E. Results**

The Order of Malta Ireland generated a surplus of €320,759 in 2023 compared to a surplus of €395,962 in 2022. Income of €3,367,900 was 5% higher than in 2022 when the income for the organisation was €3,197,886. Expenditure for 2023 was €3,008,353 compared with €2,786,643 in 2022, an increase of 8%.

## **Structure, Governance and Management**

### **A. Constitution**

The Board of the Irish Association of the Sovereign Military Hospitaller Order of St. John of Jerusalem, of Rhodes and of Malta is the governing body of the organisation. In accordance with the statutes of the Irish Association, the Board is elected by the members of the Association for a term of 3 years. The members of the Board are the Trustees of the Charity.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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The Board / Executive Steering Group met on 9 occasions during 2023.

During 2023 the members of the Board / Executive Steering Group were as follows:

### Trustees:

Mr Francis J. McCarthy, Co-Chair  
Mr Patrick Downes, Co-Chair  
Mr Anthony Patterson  
Dr Friedrich von Westerholt  
Mr Aidan O'Brien  
Mr John Wright  
Dr Lisa Cunningham  
Mr Brian Coole

### Chief Chaplin:

The Very Rev. Thomas Rogers (Appointed December 2023)

**CRA Number** 20005924

**Charity registered number** CHY 4538

**Principal office** St. John's House  
32 Clyde Road  
Ballsbridge  
Dublin 4  
D04 V963

**Chief Executive Officer** Mr John Byrne

**Independent auditors** Walsh O'Brien Harnett  
Chartered Accountants and Registered Auditors  
104 Lower Baggot Street  
Dublin 2

**Bankers** Bank of Ireland  
Pembroke Road  
Dublin 4

**Solicitors** Mason Hayes Curran  
Solicitors  
Barrow Street  
Dublin 4



# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### **Committees (Membership as at 31.12.23)**

#### **Governance**

Aidan O'Brien (Chair), Dr. Friedrich von Westerholt, John Wright, Karl Vahey, Adrian Ahern, John Peart, Catherine Purcell, Peter Allen

#### **Grants and Fundraising**

Bernard Guthrie (Chair), John Coyle, Bryan Crosby, Margaret Jones, Conor Quinn, Kieran Breen, Nicholas Mohan, Dr. Sheelagh Hillan, Pat Carroll

#### **Property and Assets**

Francis J. McCarthy (Co-Chair), Anthony Patterson (Co-Chair), Nicholas Walsh, Peadar Ward, Joe McDonnell, Gerard Gribbon, Norman Biggane, Michael Lawlor, Derek Montague, James Wright

#### **Remuneration**

Francis J. McCarthy (Chair), Patrick Downes, Anthony Patterson, John Byrne

#### **Audit and Risk**

Anthony Patterson (Chair), Simon Gray, Bernard Guthrie, John Weldon, Dr. Joseph Martin, Regina McIntyre, Tony Murray

#### **Technology and Data**

Martin Purcell (Chair), John Wright, Tony O'Mara, Aidan O'Brien

#### **Communications, Advocacy and Marketing**

Orlaith FitzGerald (Chair), John Wright, Jeanette Wright, Brian Coote, Mark Glennon

#### **Education and Training**

Dr. Lisa Cunningham (Chair), David Birchall, Robbie Cawley, Dr. Brian Power, Dr. Alexander O'Hara, James Keogh, Sr. Margaret Corkery

#### **Awards and Admissions**

Francis J. McCarthy (Chair), Patrick Downes, Aidan O'Brien

The Trustees are vested with the authority to carry out the aims of Order of Malta Ireland, with the focus of the Trustees being on strategy and oversight. The Chief Executive Officer who, working closely with Trustees, is tasked with the implementation of our strategy and the day-to-day operation of our organisation and activities.

The Order of Malta Ambulance Corps is a voluntary ambulance and first aid service organisation with over 3,000 volunteers at 60 locations across the island of Ireland. The Ambulance Corps is led by the National Director and a team of senior staff, all of whom are volunteers. The National Director of the Ambulance Corps is an ex officio member of the Board. The former National Director of the Ambulance Corps, appointed in 2016, retired from this position in December 2023, after 8 years' service. The new National Director has been appointed for a period of 3 years from January 1<sup>st</sup> 2024.

The Trustees acknowledge, applaud, and appreciate the commitment of all our volunteers across the country. Their tireless efforts and unstinting dedication are essential in enabling us to achieve our core objectives.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees acknowledge, applaud, and appreciate the commitment of all our volunteers across the country. Their tireless efforts and unstinting dedication are essential in enabling us to achieve our core objectives.

#### B. Legal Framework

The Irish Association was established in 1934 under the terms of the Statutes of the Irish Association of the Order of Malta.

Order of Malta Ireland acquired charitable status in 1964 under charities registration number CHY4538.

The organisation is also registered with the Charities Regulatory Authorities under the CRA Number 20005924

Order of Malta Cadets, our youth section catering for 10 to 16-year-olds, is a National Youth Organisation and a member of the National Youth Council of Ireland.

On September 22, 2023, in agreement with the Charities Regulator, our name on the Register of Charities was changed from Malta Charities – Order of Malta to "The Irish Association of the Sovereign Military Hospitaller Order of St. John of Jerusalem, of Rhodes and of Malta".

#### C. Accounting Records

The measures taken by the Trustees to ensure compliance with the requirements of Statutes and Bye Laws of the Association and the Charities Act 2009 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions and the employment of competent personnel.

#### Plans for the future

One of the main priorities for the Board is to continue to implement the strategic objectives identified in the Strategic Plan 2022-2025 and to continue to mitigate each of the risks identified in the Risk Register. A full suite of Committees, formed from both within and outside the organisation to assist the Board in their endeavours are fully operational to ensure we can avail of the highest levels of professional knowledge and expertise. The Strategic Plan 2022 - 2025 focuses on the key 5 areas of Communications, Key Stakeholder engagement, Resource Management, Structure and Operations.

The Association members continue to focus on growing the organisation and preparations are underway to celebrate the 850<sup>th</sup> of the establishment of the Order in Ireland.

Hospitaller activities continue to develop to support the more marginalised in our society and all of our 60 Ambulance Corps Units are increasingly active in both their charitable operations and contracted obligations across the entire country. Our Cadet Units are now fully engaged in their communities, together with their Units, in addressing poverty, social exclusion and in the promotion of equality. The Ambulance Corps National Competitions will take place on September 15<sup>th</sup> and 16<sup>th</sup> 2024 and the Annual National Conference will take place on November 2<sup>nd</sup> and 3<sup>rd</sup> 2024.

The Board continues to enhance its governance structures and standards in its endeavours to be best in class.

#### Charities Governance Code

The Trustees are steadfastly committed to implementing the six principles of the Irish Charities Governance Code. We regularly review and update a number of our policies, including those related to financial management and internal controls. We have instituted a practice of examining a specific standard from the Governance Code each month to assess our implementation of the recommendations and ensure continuous improvement.

Our financial position is rigorously reviewed at every Board meeting, ensuring transparency and accountability. All decisions are thoroughly documented in the meeting minutes, providing a clear record of our governance processes and demonstrating our adherence to the highest standards of corporate governance. This structured approach not

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**TRUSTEES REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Auditors**

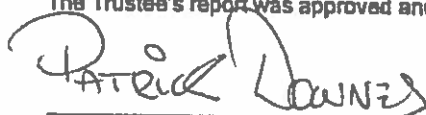
The Auditors, Walsh O'Brien Hammett, Chartered Accountants and Registered Auditors, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

**Disclosure of Information to Auditors**

Each person who is a Trustee at the date of approval of this report confirms that:

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

The Trustee's report was approved and authorised for use on behalf of the Trustees by:



**Mr. Patrick Downes KM  
Trustee**



**Mr. Anthony Patterson KM  
Trustee**

**Date: June 6<sup>th</sup> 2024**

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**STATEMENT OF TRUSTEES RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that year.

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

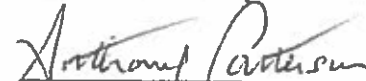
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2009 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved and authorised for issue on behalf of the Trustees by:



Mr Patrick Downes  
Trustee



Mr Anthony Patterson  
Trustee

Date: June 6<sup>th</sup> 2024

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

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#### Opinion

We have audited the financial statements of The Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and
- have been prepared in accordance with the requirements of the Charities Act 2009.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 3 to the financial statements, 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 Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

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

Based on the knowledge and understanding of the charity and its environment obtained during the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report.

#### Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

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

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

A further description of our responsibilities for the audit of the charity's financial statements is located on the IAASA's website at: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our audit report.

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

This report is made solely to the charity's trustees, as a body. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Kevitt

For and on behalf of  
Walsh O' Brien Harnett  
Chartered Accountants  
and Statutory Audit Firm  
104 Lower Baggot Street  
Dublin 2

13 June 2024

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**


**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds 2023 €	Restricted funds 2023 €	Total Unrestricted funds 2023 €	Restricted funds 2022 €	Total 2022 €
<b>Income from:</b>						
Donations and Grants	4	2,021,151	884,355	2,885,506	1,817,847	2,785,191
Other activities	5	412,298	48,627	460,925	368,328	366,328
Investment activities	6	21,489	-	21,489	46,367	46,367
<b>Total income</b>		<b>2,454,918</b>	<b>912,982</b>	<b>3,367,900</b>	<b>2,230,342</b>	<b>3,197,886</b>
<b>Expenditure on:</b>						
Charitable activities	8	2,226,516	781,837	3,008,353	2,018,800	2,786,843
<b>Net income for the year</b>		<b>228,402</b>	<b>131,145</b>	<b>359,547</b>	<b>211,542</b>	<b>411,243</b>
Transfers between funds		-	-	-	-	-
<b>Net incoming resources</b>		<b>228,402</b>	<b>131,145</b>	<b>359,547</b>	<b>211,542</b>	<b>411,243</b>
<b>Other recognised gains and losses</b>						
(Loss)/ gain on sale of fixed assets	13	(38,788)	-	(38,788)	(15,281)	(15,281)
<b>Net movement in funds</b>		<b>189,614</b>	<b>131,145</b>	<b>320,759</b>	<b>196,261</b>	<b>395,962</b>
Fund balances at 1 January 2023		8,446,670	578,098	9,024,768	8,250,409	8,628,806
Fund balances at 31 December 2023		8,636,284	709,243	9,345,527	8,446,670	9,024,768

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The financial statements were approved by the board of trustees and authorised for issue on June 6<sup>th</sup> 2024 and are signed on its behalf by:

  
Mr Patrick Downes  
Trustee

  
Mr Anthony Patterson  
Trustee

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	Notes	€	2023 €	€	2022 €
<b>Fixed assets</b>					
Tangible assets	14		5,341,630		5,313,787
<b>Current assets</b>					
Debtors	15	234,095		73,375	
Cash at bank and in hand		4,190,371		4,050,041	
		<u>4,424,466</u>		<u>4,123,416</u>	
Creditors: amounts falling due within one year	16	(204,825)		(182,155)	
<b>Net current assets</b>			<u>4,219,641</u>		<u>3,961,261</u>
<b>Total assets less current liabilities</b>			<u>9,561,271</u>		<u>9,275,048</u>
Creditors: amounts falling due after more than one year	17		(215,744)		(250,280)
<b>Net assets</b>			<u><u>9,345,527</u></u>		<u><u>9,024,768</u></u>
<b>Funds</b>					
Restricted funds	19		709,243		578,098
Unrestricted funds	20		8,636,284		8,446,670
			<u><u>9,345,527</u></u>		<u><u>9,024,768</u></u>

The financial statements were approved by the board of trustees and authorised for issue on Jan 6 2024 and are signed on its behalf by:

  
Mr Patrick Downes  
Trustee

  
Mr Anthony Patterson  
Trustee



**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	€	2023 €	€	2022 €
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		569,564		706,580
<b>Investing activities</b>					
Purchase of tangible fixed assets		(423,247)		(435,178)	
Proceeds on disposal of tangible fixed assets		6,500		5,680	
Investment income received		21,469		46,367	
<b>Net cash used in investing activities</b>			<b>(395,278)</b>		<b>(383,131)</b>
<b>Financing activities</b>					
Repayment of bank loans		(33,956)		(35,316)	
<b>Net cash used in financing activities</b>			<b>(33,956)</b>		<b>(35,316)</b>
<b>Net increase in cash and cash equivalents</b>			<b>140,330</b>		<b>288,133</b>
Cash and cash equivalents at beginning of year			4,050,041		3,761,908
<b>Cash and cash equivalents at end of year</b>			<b>4,190,371</b>		<b>4,050,041</b>

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

#### Charity information

The Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta is a charity established in the Republic of Ireland. The nature of the Charity's operations and its principal activities are set out in the Trustees Report. The registered office is 32 Clyde Road, Ballsbridge, Dublin 4.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS102.

The financial statements are prepared in euro, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Subscriptions from members are annual fees paid by the members of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta and are recognised in the year they fall due from members.

How legacies are recognised is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims on the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amounts to be distributed to the Charity, can be reliably measured.

Ambulance Corp income relates to amounts received in duties by the Ambulance Corp for attendance at events throughout the year. These amounts are recognised in income once the duties have been fulfilled.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as commitments, but not accrued as expenditure.

All expenditure is inclusive of irrevocable VAT.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The cost of a tangible fixed asset refers to any costs that can be directly attributed to bringing the asset to the location and condition necessary for it to be capable of operating for its intended use.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% Straight Line
Fixtures, fittings and equipment	15%/20% Straight Line
Motor vehicles	10%/20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the charity must reduce the carrying amount of the asset to its recoverable amount, the recoverable amount being the higher of fair value less costs to sell and value in use.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

##### **Basic financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies (Continued)

#### 1.10 Employee Benefits

The Charity operates a defined contribution scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make key judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

The Trustees are of the view that there are no judgements (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements,

#### Key sources of estimation uncertainty

The Trustees consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### Useful lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to change in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

#### Deferred Income

Deferred income is accounted for on the basis of the recognition of grant income in the year and specific conditions being met for grant income to be recognised as income in the year.

### 3 Provisions Available for Audit of Small Entities

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

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 Donations and Grants**

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total Unrestricted funds 2023 €	Restricted funds 2022 €	Total 2022 €
Donations	162,369	51,362	213,731	138,152	394,283
Grants Receivable	191,502	778,243	969,745	145,261	823,424
Subscriptions from members	47,639	34,750	82,389	47,566	80,816
Ambulance Corp Unit Income	1,512,310	-	1,512,310	-	1,399,933
Subscriptions - Ambulance Corp Members	68,265	-	68,265	-	54,390
Other Income	39,066	-	39,066	-	32,345
	<u>2,021,151</u>	<u>864,355</u>	<u>2,885,506</u>	<u>967,544</u>	<u>2,785,191</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 Donations and Grants**

(Continued)

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
<b>Donations</b>						
Donations - Members	74,579	-	74,579	67,101	-	67,101
Other Donations	87,790	-	87,790	71,051	218,871	289,922
Restricted Donations	-	51,362	51,362	-	37,260	37,260
	<u>162,369</u>	<u>51,362</u>	<u>213,731</u>	<u>138,152</u>	<u>256,131</u>	<u>394,283</u>
<b>Grants receivable</b>						
Horse Racing Ireland	-	170,000	170,000	-	170,000	170,000
Horse Racing Ireland Duties	-	392,740	392,740	-	375,200	375,200
Grants Received through Ambulance Corp Units	188,682	-	188,682	144,428	-	144,428
Department of Children and Youth Affairs	-	59,536	59,536	-	57,246	57,246
Department of Rural and Communitiy Development - Pobal, SSNO	-	-	-	-	44,826	44,826
HSE National Lottery	-	-	-	-	25,214	25,214
CLÁR Programme	-	150,000	150,000	-	-	-
Pobal Grant Income	2,820	5,967	8,787	833	5,677	6,510
	<u>191,502</u>	<u>778,243</u>	<u>969,745</u>	<u>145,261</u>	<u>678,163</u>	<u>823,424</u>

**5 Income from other activities**

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Income from Fundraising events	42,371	-	42,371	36,632	-	36,632
Income from Educational courses	369,927	-	369,927	329,696	-	329,696
Hospitaller Activities	-	48,627	48,627	-	-	-
	<u>412,298</u>	<u>48,627</u>	<u>460,925</u>	<u>366,328</u>	<u>-</u>	<u>366,328</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Income from investment activities**

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Rental income	21,250	-	21,250	46,237	-	46,237
Interest receivable	219	-	219	130	-	130
	<u>21,469</u>	<u>-</u>	<u>21,469</u>	<u>46,367</u>	<u>-</u>	<u>46,367</u>



# THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 7 Grants

The charity received various grants as set out below. All receipts were taken to income in the year.

#### Grant 1:

Agency: Horse Racing Ireland  
Purpose of the Grant: To support adequate governance and management  
Total Grant Value: € 170,000  
Term: 1st January 2023 – 31st December 2023  
Received in the financial year: € 170,000  
Spent this financial year: € 170,000  
Restrictions: As outlined in Service Level Agreement

#### Grant 2:

Agency: Horse Racing Ireland  
Purpose of the Grant: To support race course ambulance duties  
Total Grant Value: € 392,740  
Term: 1st January 2023 – 30th June 2023  
Received in the financial year: € 392,740  
Spent this financial year: € 392,740  
Restrictions: As outlined in Service Level Agreement

#### Grant 3:

Agency: Pobal  
Grant Type: Department of Children and Youth Affairs  
Purpose of the Grant: To support youth member activities  
Total Grant Value: € 59,536  
Term: 1st January 2023 – 31st December 2023  
Received in the financial year: € 59,536  
Spent this financial year: € 59,536  
Restrictions: As outlined in Service Level Agreement

#### Grant 4:

Agency: Pobal  
Grant Type: Community and Voluntary Energy Support Scheme (CVESSE)  
Purpose of the Grant: To provide support for increased energy costs of charities  
Total Grant Value: € 2,820  
Term: 1st January 2023 – 31st December 2023  
Received in the financial year: € 2,820  
Spent this financial year: € 2,820  
Restrictions: As outlined in Service Level Agreement

#### Grant 5:

Agency: Pobal  
Grant Type: Department of Children and Youth Affairs  
Purpose of the Grant: To provide equipment to National Youth Organisations  
Total Grant Value: € 5,967  
Term: 1st January 2023 – 31st December 2023  
Received in the financial year: € 5,967  
Spent this financial year: € 5,967  
Restrictions: As outlined in Service Level Agreement

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7 Grants**

(Continued)

<b>Grant 6:</b>	
Agency:	CLÁR programme (Ceantair Laga Árd-Riachtanais)
Grant Type:	Department of Rural and Community Development
Purpose of the Grant:	To provide funding for small-scale infrastructural projects in rural area
Total Grant Value:	€ 150,000
Term:	1st January 2023 – 31st December 2023
Received in the financial year	€ 150,000
Spent this financial year:	€ 150,000
Restrictions	As outlined in Service Level Agreement

**8 Charitable activities**

	Ambulance Headquarters Corp	2023	2023	Restricted Funds	2023	Total	2023	Total	2022
		€	€		€	€	€	€	€
Staff costs	-		83,274		251,247		334,521		344,821
Depreciation	244,715		64,763		40,638		350,116		340,299
Community Care Costs	75,106		-		-		75,106		33,020
Sheltered Accommodation - Lisnaskea	-		38,932		-		38,932		82,118
Training & Youth Development	177,681		-		-		177,681		148,243
Materials & Equipment	590,545		-		21,035		611,580		560,924
Educational Courses	-		80,970		-		80,970		51,686
Premises Costs	167,262		-		-		167,262		119,463
Motor Fleet Running Costs	-		-		329,812		329,812		369,760
General Office Costs	68,653		167,688		60,791		297,132		265,604
Restricted Fund Expenses	-		-		29,580		29,580		34,542
Ambulance Corp General Expenses	99,092		-		39,984		139,076		119,747
Knight Run	-		9,986		-		9,986		8,590
Insurance	203,595		6,405		8,750		218,750		228,238
Support & Governance Costs (Note 9)	-		149,849		-		149,849		81,590
		<u>1,626,649</u>	<u>599,867</u>		<u>781,837</u>		<u>3,008,353</u>		<u>2,786,643</u>
<b>Analysis by fund</b>									
Unrestricted funds		<u>1,626,649</u>	<u>599,867</u>		-		<u>2,226,516</u>		<u>2,018,800</u>
Restricted funds		<u>-</u>	<u>-</u>		<u>781,837</u>		<u>781,837</u>		<u>767,843</u>
		<u>1,626,649</u>	<u>599,867</u>		<u>781,837</u>		<u>3,008,353</u>		<u>2,786,643</u>

THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

(Continued)

	Ambulance Corp 2022 €	Headquarters 2022 €	Restricted Funds 2022 €	Total 2022 €
Staff costs	-	91,083	253,738	344,821
Depreciation	258,433	59,978	21,888	340,299
Community Care Costs	33,020	-	-	33,020
Sheltered Accommodation - Lisnaskea	-	56,902	25,214	82,116
Training & Youth Development	146,243	-	-	146,243
Materials & Equipment	560,924	-	-	560,924
Educational Courses	-	51,686	-	51,686
Premises Costs	119,463	-	-	119,463
Motor Fleet Running Costs	-	-	369,760	369,760
General Office Costs	4,385	203,958	57,261	265,604
Restricted Fund Expenses	-	-	34,542	34,542
Ambulance Corp General Expenses	114,307	-	5,440	119,747
Knight Run	-	8,590	-	8,590
Insurance	208,992	19,246	-	228,238
Support & Governance Costs (Note 9)	-	81,590	-	81,590
	<u>1,445,767</u>	<u>573,033</u>	<u>767,843</u>	<u>2,786,643</u>
<b>Analysis by fund</b>				
Unrestricted funds	1,445,767	573,033	-	2,018,800
Restricted funds	-	-	767,843	767,843
	<u>1,445,767</u>	<u>573,033</u>	<u>767,843</u>	<u>2,786,643</u>

9 Support and governance costs

	Support costs €	Governance costs €	2023 €	Support costs €	Governance costs €	2022 €
Accounting fees	27,208	-	27,208	17,712	-	17,712
Audit fees	-	45,690	45,690	-	31,017	31,017
Legal and professional fees	-	76,951	76,951	-	32,861	32,861
	<u>27,208</u>	<u>122,641</u>	<u>149,849</u>	<u>17,712</u>	<u>63,878</u>	<u>81,590</u>
<b>Analysed between</b>						
Charitable activities	27,208	122,641	149,849	17,712	63,878	81,590
	<u>27,208</u>	<u>122,641</u>	<u>149,849</u>	<u>17,712</u>	<u>63,878</u>	<u>81,590</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 Trustees**

All Trustees are members of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta. The Trustees consider that they alone comprise the key management of the charity. As members of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta, the Trustees' receive no remuneration in connection with their duties as Trustees.

**11 Employees**

The number of employees during the year was:

	2023 Number	2022 Number
Administration and governance	5	5
Educational courses	3	3
	<u>8</u>	<u>8</u>

	2023 €	2022 €
Employment costs		
Wages and salaries	294,373	302,111
Social security costs	27,600	29,180
Other pension costs	12,548	13,530
	<u>334,521</u>	<u>344,821</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2023 Number	2022 Number
€80,001 - €90,000	1	1
	<u>1</u>	<u>1</u>

**12 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**13 Other gains or losses**

	Unrestricted funds	Restricted funds	Total
	2023 €	2023 €	2023 €
(Loss) on sale of fixed assets	<u>(38,788)</u>	<u>-</u>	<u>(38,788)</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13 Other gains or losses (Continued)**

	Unrestricted funds	Restricted funds	Total
	2022	2022	2022
	€	€	€
(Loss) on sale of fixed assets	(15,281)	-	(15,281)
	<u>(15,281)</u>	<u>-</u>	<u>(15,281)</u>

**14 Tangible fixed assets**

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2023	4,416,387	206,117	3,998,335	8,620,839
Additions	11,282	6,565	405,400	423,247
Disposals	-	-	(348,404)	(348,404)
At 31 December 2023	<u>4,427,669</u>	<u>212,682</u>	<u>4,055,331</u>	<u>8,695,682</u>
<b>Depreciation and impairment</b>				
At 1 January 2023	173,978	163,820	2,969,254	3,307,052
Depreciation charged in the year	88,553	18,163	243,399	350,115
Eliminated on disposals	-	-	(303,115)	(303,115)
At 31 December 2023	<u>262,531</u>	<u>181,983</u>	<u>2,909,538</u>	<u>3,354,052</u>
<b>Carrying amount</b>				
At 31 December 2023	<u>4,165,138</u>	<u>30,699</u>	<u>1,145,793</u>	<u>5,341,630</u>
At 31 December 2022	<u>4,242,409</u>	<u>42,297</u>	<u>1,029,081</u>	<u>5,313,787</u>

The freehold property relates to buildings owned by Malta Charities (company limited by guarantee) which is held in trust for the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta. As the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta holds the beneficial interest in this property, discharges the mortgage, and utilises the property, the Trustees consider it appropriate to recognise the properties as an asset of the Irish Association of the Sovereign Military Hospitaller Order of St John of Jerusalem, of Rhodes and of Malta.

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>15 Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>€</b>	<b>€</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		42,456	22,026
Prepayments and accrued income		191,639	51,349
		<u>234,095</u>	<u>73,375</u>
<b>16 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
Bank loans		35,241	34,661
Taxation		6,917	6,949
Payments received on account		18,752	19,303
Trade creditors		84,229	38,347
Accruals		59,686	62,895
		<u>204,825</u>	<u>162,155</u>
<b>17 Creditors: amounts falling due after more than one year</b>		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
Bank loans		215,744	250,280
<b>17 Obligations under bank loan agreements</b>		<b>2023</b>	<b>2022</b>
		<b>€</b>	<b>€</b>
Repayable within one year		35,241	34,661
Repayable between two and five years		147,059	144,649
Repayable between five and ten years		88,685	105,631
		<u>250,985</u>	<u>284,941</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**19 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	€	€	€	€
Bethlehem Fund	38,345	22,931	(10,000)	51,276
Cork Charities Trust Fund	190,387	-	-	190,387
Lourdes Trust Fund	11,005	-	-	11,005
Creagh Jennings Fund	110,794	-	-	110,794
HSE National Lottery Fund	22,502	28,431	(19,033)	31,900
Hospitallers Fund	2,737	-	(546)	2,191
Sub Priory Fund	1,999	-	-	1,999
International Camp Fund	3,346	-	-	3,346
CLÁR (Ceantair Laga Árd-Riachtanais)	-	150,000	(18,750)	131,250
Department of Children and Youth Affairs	-	59,536	(59,536)	-
Pobal Equipment Grant	-	5,967	(5,967)	-
Horse Racing Ireland	-	170,000	(170,000)	-
Horse Racing Ireland - Units	-	392,740	(392,740)	-
Restricted Subscriptions	-	34,750	(34,750)	-
Lourdes Pilgrimage	-	48,627	(48,627)	-
Other Restricted Donations	196,983	-	(21,888)	175,095
	<u>578,098</u>	<u>912,982</u>	<u>(781,837)</u>	<u>709,243</u>

**20 Unrestricted funds**

The unrestricted funds of the charity have been designated as follows:

	Balance at 1 January 2023	Income	Expenditure	Transfers	Gains and losses	Balance at 31 December 2023
	€	€	€	€	€	€
Building Fund	4,242,409	-	(88,553)	11,282	-	4,165,138
Ambulance Corp Operational Fund	3,893,387	1,926,536	(1,870,048)	357,763	(38,788)	4,268,850
General Fund	310,874	528,382	(267,915)	(369,045)	-	202,296
	<u>8,446,670</u>	<u>2,454,918</u>	<u>(2,226,516)</u>	<u>-</u>	<u>(38,788)</u>	<u>8,636,284</u>

**THE IRISH ASSOCIATION OF THE SOVEREIGN MILITARY HOSPITALLER  
ORDER OF ST JOHN OF JERUSALEM, OF RHODES AND OF MALTA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**21 Analysis of net assets between funds**

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Total 2022 €
Fund balances at 31 December 2023 are represented by:				
Tangible assets	5,341,630	-	5,341,630	5,313,787
Net current assets	4,219,641	-	4,219,641	3,961,261
Long term liabilities	(215,744)	-	(215,744)	(250,280)
	<u>9,345,527</u>	<u>-</u>	<u>9,345,527</u>	<u>9,024,768</u>

**22 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**23 Comparative Amounts**

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current year disclosure.

**24 Cash generated from operations**

	2023 €	2022 €
Surplus for the year	320,759	395,962
Adjustments for:		
Investment income recognised in statement of financial activities	(21,469)	(46,367)
Loss on disposal of tangible fixed assets	38,788	15,281
Depreciation of tangible fixed assets	350,116	340,299
Movements in working capital:		
(Increase)/decrease in debtors	(160,720)	12,455
Increase/(decrease) in creditors	42,090	(11,050)
<b>Cash generated from operations</b>	<u>569,564</u>	<u>706,580</u>

**25 Events after the reporting date**

There have been no significant events affecting the charity since the year end.

**26 Approval of financial statements**

The financial statements were approved and authorised for issue by the Trustees on 6th June 2024.