

Coeliac Society of Ireland CLG

Annual Report & Financial Statements 2022

Charity No. 7484 | CRA: 20016548
Company No. 367017

Contents

Vision.....	4
Mission.....	4
Values.....	4
A message from the CEO	5
A message from the Chairperson	8
Our Key Objectives.....	11
Coeliac Disease in numbers	12
The Society's Origins	13
Operating context.....	14
Strategic Activity and Status Report for 2022	15
Financial Review.....	18
Structure, Governance & Management	21
Organisational Structure.....	21
Members.....	21
Board of Directors.....	21
Board Committees	22
Directors' Compliance Statement.....	23
Risk Management	24
Executive Leadership Team	25
Directors' Responsibility Statement	26
Our Board.....	27
Reference and Administrative Information.....	30
Financial Statements.....	31
Trustees & Director's Annual Report.....	31
Trustees' Responsibilities Statement.....	33
Independent Auditor's Report.....	34
Statement of Financial Activities	37
Summary Income & Expenditure Account.....	38
Balance Sheet.....	39
Notes to the Financial Statements	40
OPERATING STATEMENT	54
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS	55
SCHEDULE 1: COST OF GENERATING FUNDS.....	55
SCHEDULE 2: CHARITABLE ACTIVITIES AND OTHER EXPENSES	56



Vision

To make Ireland the best country in the world to live gluten free.

Mission

Supporting, empowering, educating and inspiring those living a gluten free life every day.

Values

- Supporting our Members to live their best gluten free life
- Strive for Excellence in all that we do
- Transparency & Accountability (be open and honest)
- Trustworthy & Credible

A message from the CEO

2022 was an exceptionally busy year for the Coeliac Society as we launched into a twelve-month period that focused on rebuilding our presence in the community as we all came out of multiple lockdowns as a consequence of the global Covid-19 pandemic.

We had moved into new offices in Clondalkin, West Dublin in late 2021 which also contained a gluten free shop for the public. This was a significant move for the Society as it makes the Coeliac Society of Ireland the only coeliac society in Europe with a physical presence in the community it operates in. Once again demonstrating how this Society is punching above its weight for the Irish coeliac and gluten intolerance community.

The shop was trialled over the last quarter of 2021 to ascertain if there was an appetite amongst the community for such an offering and the trial proved so positive that the trial became a permanent feature of our presence in this great community in Clondalkin. Of course, this presented another challenge for us in that members were then asking us when we were going to open a CSI shop in their location! If only we could – but we could to the next best thing and put our entire shop online. We now offer an ordering and postal service for our stock nationwide!

One of our favourite shop related initiatives however happened toward the end of 2022 when we launched our Late Late Toy Show Gluten Free Munch Boxes, a box of gluten free safe treats for kids to enjoy while watching the LLTS all over the country in November 2022. The boxes were such a hit that we are already in the planning stages for LLTS2023!

Speaking of the shop – you can tell how proud we are of this! – the official launch of the new shop and offices took place at the start of Awareness Week in May 2022. Monday the 16th May was a

great morning and early afternoon at our new location as we welcomed local boxing heroes Bernard Dunne and Kenny Egan to officially open the new shop and office. Bernard's daughter Caoimhe was diagnosed as a baby and Bernard and his wife were so grateful to the Society for the support that they received and still receive that Bernard and Caoimhe are ambassadors for the work we do.

Local TD Emer Higgins also popped in as did one of our favourite food brands Janet's Country Fayre in the form of Janet Drew the owner and the wonderful Sorya Quigley who's GF cookbook sells in our shop and flies off the shelves!

We had several highlights during the week such as Michelin star chef Tara Gartlan receiving recognition as a GF Hero from the members of the Society, former support group stalwart Billy McCann was also recognised along with the staff from the Bay Tree Restaurants in Athy and Portlaoise, Darina Curran HSE dietitian and Debbie Johnson aka CoeliacDublin on Instagram! It truly was a great Awareness week and the queries and interest in the work we do followed in following the events.

Policy wise over 2022 we focused on two main areas of interest and concern from our members. The first was getting clear direction on what could and could not be reclaimed via the Health Expenses forms with the Revenue Commissioners. Formerly known as the Med1, diagnosed coeliacs can via the Health Expenses form online with the Revenue Commissioners reclaim all gluten free foods that they have retained receipts for in the year following their purchases. There had been great confusion as to what can and cannot be claimed for because not all foods that are safe for coeliacs have gluten free on the label. This is one of the reasons the Society is so beneficial to the coeliac community in Ireland as we go out of our way to locate and tell our members about gluten free foods that are safe to eat that do not

necessarily advertise that they are gluten free. The over 11,500 products in our annual food list include just those types of food and there was confusion as to whether they could be reclaimed. In May 2022 following a concerted effort by myself, with elected TD Fergus O'Dowd we finally got clarification from the Chairman of the Revenue Commissioners that Revenue will,

"...also accept information from the Coeliac Society of Ireland's annual Food List if it is provided by a taxpayer in support of his/her claim for tax relief, together with proof of the expenditure incurred [a receipt]."

This clarification is of great benefit to all PAYE workers who can now reclaim so much more of their annual GF shopping with this clarification. We had members calling to tell us that their reclaims shot up which is only fair given the inflationary increase in all food shopping because of the terrible war which broke out following the invasion of Ukraine on 24th February 2022.

Following the unbelievable news that Russian troops had invaded Ukraine on the morning of the 24th February 2022, it is fair to say that we all were in shock. As a member of the Association of European Coeliac Societies (AOECS), I personally had worked with my colleagues in Ukraine to improve conditions from a European perspective for all coeliacs and my first thoughts went of course to them and their fellow countrymen. While the Board of the AOECS swung into action to support both Ukraine and the neighbouring countries preparing to receive refugees, we here at the Coeliac Society of Ireland immediately swung into action to raise funds to purchase GF foods to have waiting for the refugees who had to flee to Poland, Romania, and Hungary. Our members and the wider gluten free community were not found wanting and over the course of that first weekend we raised almost €16,000 to support the refugees. This money was then sent on to the AOECS who set up a central fund from which to purchase the foods required, and the logistics needed to get the

food to the right people in the right locations at the right time. Monies are still being raised and used to now get food into Ukraine via Kyiv to support the coeliac community that has remained to both defend and fight for their homes, and communities. As a member of the AOECS the CSI will remain committed to our colleagues and community in Ukraine.

It never ceases to amaze me how much we as a small team achieve each year for our coeliac and gluten free community. We have a small research team of one permanent member of staff, one consultant dietitian and university interns each summer – yet for all that we produced five research projects last year what were received to great applause across not just Europe but globally. At home, one of the projects researching the prevalence of coeliac disease in Irish families won the prestigious gold medal award from the Irish Nutrition and Dietetics Institute at the beginning of 2022. This project and four other research projects were then submitted for consideration for the 19th International Symposium on Coeliac Disease to be held in Italy in October 2022. All five projects were accepted for this influential international symposium and brought our research to the international stage. This research is currently before academic journal publications' review panels with the hope that it will be published in academic journals and made available for future researchers studying coeliac disease.

In addition, this research finally proves once and for all that Ireland does indeed have one of the highest incidence rates of coeliac disease in Europe. Along with Finland Ireland can now with irrefutable evidence state that over 2% of the Irish population has coeliac disease, a full 1% more than the Northern European average. That equates presently to over 100,000 people. But only 13,000 of this figure is properly diagnosed. The undiagnosed population has therefore a high potential of placing our already overburdened health system under even more pressure in the years to come.

A new research project investigating the economic cost of undiagnosed coeliac disease has with preliminary findings provided evidence that for one person alone the cost of non-diagnoses could cost the HSE hundreds of thousands of euro per annum as other coeliac related conditions appear in later years.

This prompted the Society to produce and send to the Departments of Health, Finance and Social Protection its first ever Budget Submission, requesting government to think long-term in relation to coeliac disease supports and funding initiatives for detection and treatment. Needless to say there was nothing in Budget 2023 to support those living with coeliac disease or non-coeliac gluten sensitivity, but we will fight on to push policy makers to recognise the overwhelming burden non-diagnosis can place on an already pressurised health service.

So as 2022 came to an end our tremendous efforts were recognised as the team were recognised for the massive digital transformation project that was undertaken from mid-2020 and on into 2022.

The CSI Digital Transformation Project Phase 1 was nominated for the Digital Transformation Award from the Charities Institute of Ireland in November 2022. We were unfortunate not to win, but the recognition alone was evidence of the great work of our small hard-hitting team!

As we face into 2023, the financial fortunes of the charity sector as a whole have been hard hit by the double whammy of sky-high inflation and the cost-of-living crisis and the Coeliac Society of Ireland is unfortunately not immune from this.

As these annual accounts will show the Society has been hit hard as food brands cut sponsorship and partnership budgets to focus on keeping ingredients costs and the price of goods on shelves down. The war in Ukraine has ramifications far beyond its borders and proves once and for all that we all now live in a truly global village, where the actions of one has consequences for the rest.

The financial impact of global events on this charity has resulted in staff losses and a reduction in the services we have been able to provide. We have been through tough times before and have absorbed the losses but we no longer can continue to do this. We will consolidate as much as we can in the coming year and work to deliver what we can for members but hard decisions are in front of us for 2023 and beyond. While these decisions will be tough and change is always hard we know that with the continued support of the coeliac and gluten free community we can remain on our path to make Ireland the best country in which to live gluten free.

I would like to thank our fantastic members, our Board, our staff and the wider gluten free community. 2022 proved that our message is being heard and heard by those who need us most no matter what stage of their journey they are on. We are supporting, empowering, educating and inspiring those living a gluten free life every day as we march onward working to make Ireland the best country in the world to live gluten free.

As always, with warm regards



Gill Brennan
CEO

A handwritten signature in black ink, appearing to be 'Gill Brennan', written over a white background.

A message from the Chairperson

Having recently assumed the role of interim Chairperson of Coeliac Society of Ireland, I am delighted to share with you, on behalf of the Board of Directors, the 2022 Annual Report. First, I would like to thank and pay tribute to my predecessor Mr Niall Kavanagh who resigned from his position effective March 2023. Niall has played a key role in the activities of the Board since his election in 2018.

2022 saw some rotations on the Board take place with Ms Deirdre Lennon retiring in February and Karen Lowey joining in November. The Board now composes of eight non-executive directors spanning expertise in business, finance, nutrition and science. There were six Board meetings with an average of 84% attendance.

In April 2022, Professor Nick Kennedy resigned from his post as honorary President of the Coeliac Society of Ireland. We sincerely thank Professor Kennedy for his time and significant commitment and generous contribution to the Society since his election in 2007.

At the Coeliac Society of Ireland, our strategic objective “to make Ireland the best country in the world to live gluten free” remains at the core of everything we do. A key pillar in helping advance this objective in 2022 was the invitation of our CEO Gill Brennan to sit on the board of the Association of European Coeliac Societies (AOECS). This is a great achievement and honour for Gill and opens up new opportunities for the Society on a European level.

In 2022, the Board reviewed its sub-committee structure to ensure alignment with the Society’s Strategic Plan 2020-2025 and the following sub-committees (each of which comprises at least two board members, plus external invitees) were established.

These committees were as follows:

- Clinical advisory and research (Chair: Prof. Nick Kennedy; vice chair: Sarah Keogh)
- Food advisory and research (Chair: Darren Harris; vice chair: Eimear Gallagher)
- Audit and finance (Chair: Bill O’Leary; vice chair: Trish Ledwidge)
- Governance (Chair: Niall Kavanagh; vice chair: Gill Brennan)
- Fundraising (Chair: Deirdre Lennon; vice chair: Nigel Derrick)
- Membership (Chair: Eunice Dreehan; vice chair: Mattie O’Grady)

Last year, we continued to advocate on behalf of the Coeliac community in Ireland by raising policy issues with Government. We sought clarification from the Revenue Commissioners in relation to claiming tax relief on foods that are gluten free and on our Food List but not labelled gluten free. It was confirmed that PAYE workers could reclaim tax on foods listed in our annual food list. We would like to thank TD Fergus O’Dowd for his support on this matter.

The Society also made a pre-budget submission (€7.35 million) requesting that the Dietary Supplement, which was abolished in 2014, be reinstated to assist with the cost of supporting a gluten-free diet for medically diagnosed coeliacs. A proposal was also submitted (€500K) to fund a cross-departmental awareness campaign in collaboration with the Coeliac Society of Ireland for enhancing the awareness, diagnoses and treatment of coeliac disease.

Some of our key achievements throughout the year included:

February – We Launched our Minding Me Gluten Free, 6-week on-line course. This includes nutritional information, recipes, mindfulness and Pilates.

March – 11 Coeliac Community Circles were established nationwide, with a vision of the Society to launch a Circle in each county in Ireland. These will provide important support, advocacy and awareness of coeliac disease and gluten intolerance in the community

April – One of our research projects researching the prevalence of coeliac disease in Irish families won the prestigious gold medal award from the Irish Nutrition and Dietetics Institute.

March – We launched our Gluten Free Catering Training at Showtel. This training assists all those in a catering environment to be fully trained on all the requirements to ensure a gluten free

March – Our Coeliac Information booklet was distributed for inclusion on the “Inform Board” in GP’s offices.

May – We were joined by local boxing heroes Bernard Dunne and Kenny Egan to officially launch the new shop and offices during Awareness Week.

October – On October 8th, the first gluten free roadshow was held in Tullamore. This interactive event had an attendance of 250, and included guest speakers from the medical profession and chef demonstrations.

November – Launched The Late Late Toy Show Gluten Free Munch Boxes.

November – CSI Digital Transformation Project Phase 1 was nominated for the Digital Transformation Award from the Charities Institute of Ireland.

As an organisation, our small team continues to punch above its weight to deliver as much as we can for our members. As you read the successes of the organisation in 2022, this needs to be seen in light of the financial stress that the organisation is under as we enter 2023. World events have made a huge financial impact on the Society and has resulted in staff losses as well.

The need for Coeliac Society of Ireland remains as critical as ever and even more so in light of research conducted by our team which has found that Ireland has one of the highest incidence rates of coeliac disease in Europe with over 2% of the Irish population having coeliac disease.

As members, we need your help...whether you are able to donate your time or financially, we would be most grateful if we can collectively work together to ensure the charity can grow again.



Karen Lowey

Interim Chairperson and Vice-Chair

A handwritten signature in black ink, appearing to read 'Karen Lowey' in a cursive style.

Our purpose

In 2003 the Coeliac Society of Ireland was incorporated and registered as a company limited by guarantee under a Memorandum of Understanding which contained the Articles of Association establishing the objects and powers of the charitable company. The Charity is governed by this constitution and is managed by a Board of Directors.

The main objects for which the Company is established are:

- i. To provide for the promotion of health by promoting, safeguarding and protecting the interests of the members of the community in relation to Coeliac Disease and Dermatitis Herpetiformis and others who may benefit from a gluten free diet;
- ii. To advance public education and raise awareness of the nature of Coeliac Disease, its symptoms and its treatment particularly among sufferers of Coeliac Disease and the families, friends and carers of such persons so as to ensure that these persons have the information and support they need to deal with Coeliac Disease; and



**“Mass testing for
coeliac disease could
save the HSE over
€111m per year”**

- iii. To promote the study, research into and discussion on all matters relating to causes, alleviation and cure of Coeliac Disease and with particular regard to improving the quality of life of the members of the Company and individuals who suffer from Coeliac Disease together with those who suffer with Dermatitis Herpetiformis or Gluten Intolerance and those who must adhere to strict gluten free diet for life.

Our Key Objectives

1

To work towards increasing diagnosis rates and the establishment of a national coeliac disease register

We will work to influence key policymakers in the relevant Government departments to increase diagnosis rates and strive towards the creation of a national coeliac disease register.

2

To work with the HSE to train dietitians in the identification and management of coeliac disease in a community healthcare setting

We will work with the HSE and the Institute of Nutrition and Dietetics in Ireland to train dietitians in the recognition, treatment and management of coeliac disease in a community healthcare setting

3

To work to increase the availability and quality of gluten-free foods and support the improvement of their nutritional profile

We will work leading manufacturers and food producers to encourage them to develop new gluten free food products which are low in sugar and low in fat while providing significant nutritional benefit to those living with coeliac disease or other gluten-related disorders.

4

To strive towards improving clarity to members of the society and the wider population in relation to food labelling legislation

We will work the FSAI and our European partners to strive towards improving clarity to food labelling legislation both within Ireland and in turn the EU so that coeliacs and those living with other gluten-related disorders can be assured that the pre-prepared and packaged foods that they buy are labelled correctly and safe for their consumption.

5

To maintain our position as the authoritative source of support and advice for people with coeliac disease and those needing to live on a gluten free diet for medical reasons.

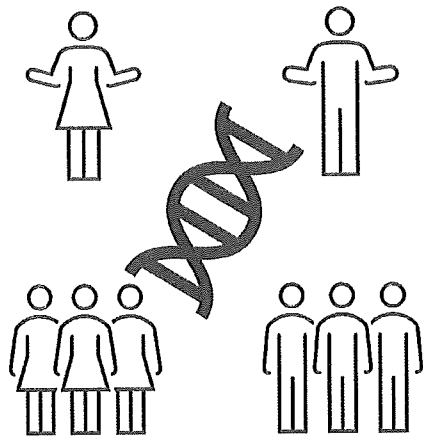
We will work to maintain our position as the authoritative source of support and advice for people with coeliac disease and those needing to live a gluten free diet for medical

6

To undertake research to strengthen the work of the Society.

We will work to undertake research to strengthen the work of the Society in providing advice and support to our members as well as influencing positive change and development within the food, health and hospitality sectors in Ireland.

Coeliac Disease in numbers



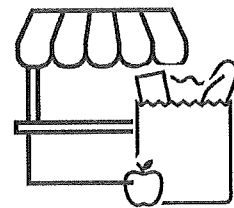
1 in 3

Irish people carry
the gene for
coeliac disease

Almost

90%

are undiagnosed

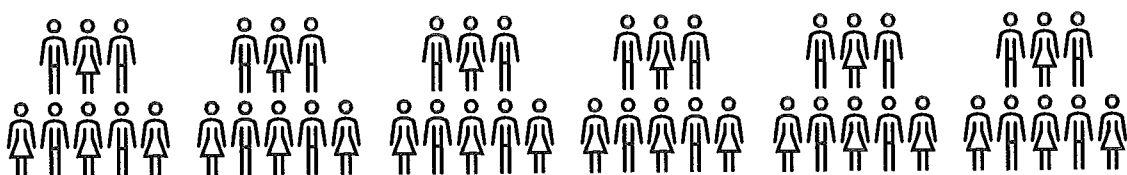


Gluten free food is
9%

dearer than gluten
containing foods

2% of the Irish population is coeliac

102,000

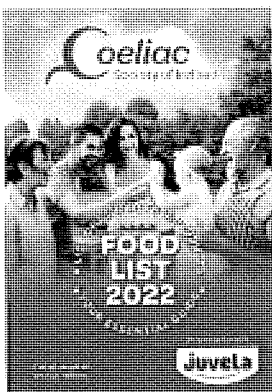


The Society's Origins

A group of coeliacs, medical professionals and parents of coeliacs came together to start the Coeliac Society of Ireland in 1970. With no funding the Society was run by volunteers operating via a postal address in Clyde Road in Dublin providing support to newly diagnosed coeliacs.



The first List of Gluten Free Manufactured Products – known today as the Food List - was produced in 1977. Sixty companies submitted products for the first edition.



The book was distributed by local Branch Secretaries, from their homes and proceeds from the sale of the book was then used to fund Society activities. In 1988 the Coeliac Society obtained charitable status. In November 1990 the Society moved into its first dedicated office space in the Carmichael Centre in Smithfield in Dublin city centre where it remained until the Covid-19 Pandemic forced all services remote.

In October 2021 the Society reopened a public facing office and shop in Clondalkin, West Dublin.



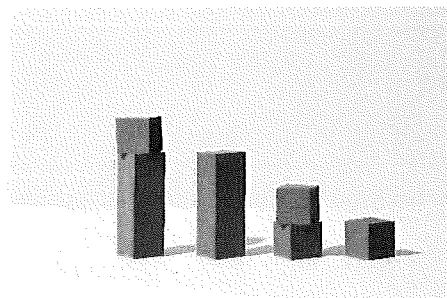
Operating context

The Coeliac Society has not been immune to the financial impact of global upheavals in 2022. While post-pandemic global demand, extreme weather, tightening food stocks, high energy prices, supply chain bottlenecks and export restrictions and taxes had been straining the food market over the previous two years (2020 & 2021), the convergence of all these factors following the invasion of Ukraine was unprecedented and sent food inflation rates spiking around the world.



In Ireland inflation hit a 38 year high in 2022 mostly driven by rising energy costs and food prices. Businesses focused on cost recovery, with price increases implemented towards the end of 2022, as the impact of commodity and energy price increases resulting from the war in Ukraine made their way to bills of materials. Increasing materials bills therefore had to be met from other sides of their budget sheets and the cuts were made in marketing and sponsorship budgets.

For the Coeliac Society these cuts were felt primarily in our projected income for sponsorship projects such as the annual food list, Awareness Week, the Gluten Free Living Roadshow and smaller ongoing projects such as the Crossed Grain Licensing programme for gluten free foods. Projected income for these crucial projects disappeared. The funding to continue to deliver these core projects was met from reserves and day to day expenditure, and when that dried up the difficult decision to reduce our services had to be taken.



2022 was a significantly difficult operating environment for the Society. This new operating environment required and will continue to require major adaptation and change, including developing and improving the online delivery of our services and reorganisation of staff working arrangements.



Our research showing the high incidence rate of coeliac disease in Ireland highlights the crucial role of the Coeliac Society for the Irish Health System in ensuring access to services and supports for those who need our support, education, empowerment and inspiration.

Strategic Activity and Status Report for 2022

Strategic Aim 2021-2023

Our aim for the term of this strategy and beyond is to maintain our position as the authoritative source of support and advice for people with coeliac disease and other gluten-related disorders in Ireland and deliver valued services.

OBJECTIVE	Milestone Markers	STATUS 2022
To work towards increasing diagnosis rates and the establishment of a national coeliac disease register	New memberships as proxy for increase in diagnosis rates	21% growth in membership in 2022 compared to 2021 New Members increased by 14% year on year
	Increase referrals from GPs as a consequence of have Clanwilliam Healthcare develop a CD alert system on GP Practice software	Increase in referrals coming from consultants/hospitals and GPS
	Clean data gathered for preparation of a national coeliac disease register	Started in 2022, to be finalised in 2023
To work with the HSE to train dietitians in the identification and management of coeliac disease in a community healthcare setting	Development of a draft care pathway for the diagnosis and treatment of coeliac disease	Drafted by Dr. Valerie Byrnes of the Clinical Advisory & Research Group of CSI in early 2022
	Develop a training course in conjunction with the INDI to assist dietitians to identify and manage CD in a community setting	Competencies developed for 2-day training course to train dietitians in the management and treatment of CD in the Community.
To work to increase the availability and quality of gluten-free foods and support the improvement of their nutritional profile	Addition of new GF brands to our food list database and make known to our members	

	Comparison of GF and gluten containing foods from the point of view of cost and nutrition	
To strive towards improving clarity to members of the society and the wider population in relation to food labelling legislation	Development of an easy-to-read infographic for GF consumers on how to read labels	Infographic developed and viewed over 1,500 times on our website and is available in print from our shop in Clondalkin
	Participation in the Allergen Declaration for Non-Pre-Packaged Food Working Group with the FSAI	An infographic was designed to provide clear guidance to food businesses on allergen declaration
To maintain our position as the authoritative source of support and advice for people with coeliac disease and those needing to live on a gluten free diet for medical reasons	Develop and improve our Social Media platforms to communicate better with our members and the wider public	Increase in engagement across all Social media platforms – Facebook continues to perform strongly for the Society with almost 24k followers and attracting 75% more new followers annually than other Facebook pages in this category
	Establish a National Coeliac Support Group Network	Helped 14 support groups around the country to hold their first 2 meetings and support them when we are called upon
	Development and launch of CSI Smartphone App including a food label scanner	CSI Minding Me, Gluten Free App established itself strongly this year with almost 10k downloads.
	Make available subsidised dietetic clinics to support newly diagnosed living on GF diet and those at other stages in their gluten free life	Subsidised Dietitian Clinics up 9% on 2021 proving this service is an absolute necessity for our members and others.
To undertake research to strengthen the work of the Society	Carry out the following studies over the lifetime of this strategy:	
	1. A Study into The Links Between CD And Other Autoimmune Conditions	Waiting peer review, and publication Waiting on ethical approval

2. A study into the links between CD and neurological conditions	
3. Family prevalence study	Completed
4. Nutritional and cost comparison of bread in a normal and gluten free diet	Completed
5. Nutritional and cost comparison of RTE breakfast cereals in a normal and gluten free diet.	Completed
6. Benefit of supports offered by the Coeliac Society	Completed
7. Micronutrients in coeliac disease, literature review	Awaiting Peer Review
8. Diagnosis of Coeliac disease in Ireland in comparison to ICGP guideline	Completed
9. The Prevalence of Coeliac Disease in Irish Families and How this Matches to the ICGP Guidelines on Diagnosis of Coeliac Disease in Ireland	Not Started
10. Demographics of coeliac disease in Ireland	Completed

Financial Review

2022 was a very demanding year for the Coeliac Society. With most Covid-19 restrictions lifted, we looked forward to getting back to our community-based clinics and workshops and to returning to our in-person events. Unfortunately, the war in Ukraine brought with it new economic uncertainties. The invasion compounded the inflationary impact of a return of worldwide economic activity, with many supply-side constraints, post Covid-19. In particular, the significant inflationary impact of energy price increases and subsequently on products and services, as well as a rise in food prices as a result of shortages, sanctions and other inflationary pressures. Gluten free producers felt this acutely as they focused their attention and resources on securing their raw materials for continued production.

Our full year figures fell short of our initial budget as our partnership income suffered as a result of many of our corporate partners diverting sponsorship funding to fund their rising material costs. Our membership numbers grew further in 2022 and we saw out the year with membership revenue up an amazing 17% to €139k.

Despite widespread financial pressures, our very generous donors contributed over €12.5k during the year. Our retail offering, both on line and in our shop in Clondalkin, have proved very popular with sales exceeding €10k for the year.

Income

Membership services accounted for 43% of the society's income. This included membership fees, retail sales and dietician and food advisory clinic income. Our partnerships and sponsorship income fell by 19% from 2021. Charitable activities made up 7.5% of total income and was boosted by our best ever Christmas raffle. Our HSE grant remained static at €84k.

Income	2022	2021
Government Grants	€84,716	€135,689
Membership Services	€206,264	€ 144,344
Partnership & Trading	€149,343	€ 184,088
Charitable Activities	€36,283	€23,393
Total Income	€476,606	€487,514

Government Grants

Income from Government grants in 2022 was €84,716 a decrease of €50,943. The 2021 figures included a Community Foundation of Ireland Covid Grant which was a once off grant for our digital transformation project. Our HSE grant was unchanged for 2022 and was recorded in the year of receipt as in previous years.

Membership Services

Income from membership subscriptions increased in 2022 by 17%. The launch of our new *Minding Me, Gluten Free* smartphone app in 2021 has broadened the reach of our food list information and brought the Society to an entire new generation of coeliacs. Our virtual Dietitian Clinics and Food Advisory sessions continued to prove incredibly popular with both members and non-members. 2022 also saw the welcome return of our in-person clinics now held in our offices in Clondalkin.

Partnership & Trading

Partnership and trading income decreased year on year by 19%. Increased financial pressures caused by the war in Ukraine saw many of our food production partners come under severe pressure to secure and finance their raw materials. We continued to work closely with our partners and they supported us in various ways with the resources available to them. We continued to expand the sub-licencing of our Crossed Grain Trademark (CGT) on the authority of the Association of European Coeliac Societies (AOECS) based in Brussels. A major success during 2022, was the qualification of one of Irelands major grocery retailers for cross grain certification on their own brand gluten free products. The CGT is the only certified symbol for use on manufactured gluten free foods within the EU and the Society is the only body in Ireland available to licence this product for use on Irish made gluten free foods for both the domestic and international markets

Expenditure

In 2022 the Coeliac Society of Ireland invested €565,135 (2021: €588,788) in the furtherance of its goals and charitable activities.

Expenditure	2022	2021
Charitable Activities	€243,344	€40,268
Membership Services	€184,642	€337,765
Partnership & Trading	€77,947	€83,708
Governance Costs	€59,202	€127,047
Total Expenditure	€565,135	€588,788

The society's expenditure for the year decreased overall by 4%. Many of our underlying running costs such as printing, distribution, energy, bank charges, professional fees and service charges increased significantly as the financial impacts of the war in Ukraine were felt across all sectors. However conservative management of our

external expenditure and reassignment of jobs in house managed to control our costs and achieve the saving year on year.

Charitable Activities

Expenditure in relation to charitable activities was €243k in 2022. This was a significant increase from 2021 as we refocussed our efforts on research and community-based projects. The establishment of 11 Coeliac Community Circles in March 2022 was a significant milestone for the society. Also, one of our research projects relating to prevalence of coeliac disease in Irish families won the respected gold medal award from the Irish Nutrition and Dietetics Institute. We also developed a Coeliac Information booklet for inclusion on the "Inform Board" in GP's offices.

Membership Services

Membership services expenditure decreased by €152k from 2021. This was primarily due to the huge investment in 2021 in the redevelopment of our IT infrastructure to support the new *Minding Me, Gluten Free* smartphone app. This project used a significant amount of our staff resources in 2021 as all team members were involved in some stage of the project. This project was completed in 2021 therefore the costs were not repeated in 2022. Also following completion of this project our internal IT resource requirement decreased from 2 to 1 employee again reducing costs.

Partnership & Trading

Partnership and Trading expenditure decreased slightly year on year by 7%. Financial pressures for our partners had a knock-on effect for the Society with regard to the scale of events and sponsorship support. Therefore, there was less expenditure and employee time devoted to these events.

Costs to the AOECS grew by just over 56% as we expanded the number of licensees for the Crossed Grain Trademark in Ireland. This continues the pattern from other years as the trademark becomes even more widely recognisable and relevant.

Governance Costs

Governance costs decreased by more than 50% from 2021 as much of the staffing time which was spent in 2021 developing, documenting and implementing improved processes and procedures to ensure compliance with the Charities Governance Code was not repeated in 2022. The comprehensive work carried out in 2021, and continued in 2022, ensures that our website and membership database meet all GDPR and security requirements.

Financial Position and Reserves Policy

As the Coeliac Society of Ireland depends on self-generated income (membership, partnerships and other charitable activities) for over two-thirds of its income, it needs to hold adequate reserves so it can continue to provide our services through challenging economic times, as well as take advantage of unexpected opportunities to improve the lives of those affected by coeliac disease and medically diagnosed gluten intolerance.

An adequate and working reserves policy provides essential accountability to the Society's beneficiaries, public supporters and other stakeholders, and assures them that the Society's activities are sustainable. The Society's reserves policy is framed to minimise liquidity risk. The Society has a policy of holding funds on deposit with its bankers, or investing in marketable securities, to ensure cash is available to meet liabilities as they arise.

The available resources on December 31, 2022, were €62,047 (2021: €150,576).

No funds were held in restricted funds having been allocated and used for the purposes for which they were funded to the Society. €62,047 (2021: €151,909) was held in unrestricted funds.

On December 31, 2022, the Society held 3 months of expenditure in cash and investments. During 2022, the Society revisited its 3-year growth strategy and as such has budgeted for a break-even position in 2023 and over the next 2 years as it invests in new initiatives to improve the lives of those living with coeliac disease and medically diagnosed gluten intolerance.

Accounting Records

The Directors have taken the following measures to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 regarding the keeping of accounting records: the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Society's accounting records are maintained at the Society's registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6.

Disclosure of Information to Auditors

In the case of each of the persons who are Directors at the time, the Directors' report and financial statements are approved;

- So far as the Director is aware, there is no relevant audit information of which the Society's auditors are unaware; and
- Each Director has taken all steps that ought to have been taken by the Director in order to make himself/herself aware of any relevant audit information and to establish that the Society's auditors are aware of that information.

The auditors, Roberts Nathan, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Structure, Governance & Management

Organisational Structure

The Coeliac Society of Ireland CLG T/A Coeliac Society of Ireland, is a charity and a company limited by guarantee not having a share capital, registered in Dublin, Ireland and with a registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6.

The Society is governed under a Constitution and is a registered charity (CHY No.: 7484, Registered Charity No.: 20016548). The Society's Constitution provides for a member-based organisation with the following charitable objectives:

To provide for the promotion of health by promoting, safeguarding and protecting the interests of the members of the community in relation to Coeliac Disease and Dermatitis Herpetiformis and others who may benefit from a gluten free diet;

To advance public education and raise awareness of the nature of Coeliac Disease, its symptoms and its treatment particularly among sufferers of Coeliac Disease and the families, friends and carers of such persons to ensure that these persons have the information and support, they need to deal with Coeliac Disease; and

To promote the study, research into and discussion on all matters relating to causes, alleviation and cure of Coeliac Disease and with regard to improving the quality of life of the members of the Company and individuals who suffer from Coeliac Disease together with those who suffer with Dermatitis Herpetiformis or Gluten Intolerance and those who must adhere to strict gluten free diet for life.

Members

As of 31st Dec 2022, there are 4,074 members of the Society. As per the Society's Constitution, each member guarantees to contribute up to one euro (€1) to the Society's debts, liabilities and costs in the event of it being wound up.

Board of Directors

The Society has a voluntary Board of Directors which met five times in 2022, plus an additional board meeting without the presence of management on December 19th, to discuss Chair succession planning. The Directors are responsible for the governance and overall oversight of the organisation.

Day-to-day operational management is delegated to the Chief Executive Officer, Gill Brennan, who is supported by the Chief Financial Officer, Trish Ledwidge.

The Board manages its work through several committees, comprising Directors and external volunteers, each of which is chaired by a Director of the Board. The Society values the benefits of having committee members of varying backgrounds, expertise and experience.

Directors and committee members do not receive fees for their contribution to the Society, but out-of-pocket expenses may be claimed. Each year one third of Directors are subject to retirement by rotation.

In 2022, two of the directors (Ms. Deirdre Lennon and Dr. Nick Kennedy) retired from the board. One new director, Ms. Karen Lowey was appointed in November 2022, thus strengthening the board by bringing additional skills and expertise in marketing and strategic planning.

All new Directors receive an induction, overseen by Management. Directors meet with the Chief Executive Officer, and other members of the Executive Leadership Team, and receive an overview of the Society's activities, the strategic plan, an outline of their statutory duties, and the Society's governance framework.

Board training is considered by the Chair and Company Secretary annually. Additionally, Board members are advised of relevant training opportunities as they arise.

Conflict of interest

The Society has a conflict-of-interest policy, and all Directors and external committee members sign a conflict-of-interest form annually. In addition, Directors sign a register-of-interests declaration. Conflict of interest is a standing agenda item at all committee meetings. If a committee member or a Director has a conflict of interest they must

declare it to the committee, and they shall recuse themselves from that part of the meeting and have no part in the deliberation or decision.

The table below shows Directors for the financial year 2022 and their attendance at Board meetings during the year. In addition, it shows Directors' appointment and retirement dates (where applicable).

Director Name	Attendance	Date of Appointment	Date of Retirement
Niall Kavanagh	5 of 5	17 November 2018	
Darren Harris	4 of 5	17 April 2018	
Mattie O'Grady	3 of 5	17 May 2018	
Nigel Derrick	4 of 5	16 October 2021	
Eunice Dreelan	4 of 5	16 October 2021	
Eimear Gallagher	4 of 5	16 October 2021	
Bill O'Leary	3 of 5	16 October 2021	
Karen Lowey	1 of 5	26 November 2022	
Dr Nick Kennedy	1 of 5	13 October 2007	23 April 2022
Deirdre Lennon	2 of 5	16 October 2021	12 February 2022

Board Committees

In 2022, the Board continued its Board committee structure which was put in place the year before. The Board committees are in place to ensure alignment with the Society's Strategic Plan 2020-2025.

Clinical Advisory & Research Committee

The Clinical Advisory & Research Committee (the "CARC") comprises eminent health experts currently working in coeliac disease from across Ireland and advises the Board of Directors on scientific and health issues. The Committee exists to provide the Society with expert insight into health issues relating to coeliac disease and gluten-mediated human disease, in the broadest understanding of the term, and to advise the Society on related policies, guidelines and activities.

Food Advisory & Research Committee

The Food Advisory & Research Committee provides the Society with expert insight relating to technical and regulatory food issues. The Committee includes experts from the food industry with relevant experience in research, policy development, regulatory affairs, food analysis and legislation, covering food manufacturing, retailing and catering

Audit & Finance Committee

The Audit & Finance Committee supports the Board in monitoring the adequacy of the Coeliac Society of Ireland's corporate governance and control systems by offering objective advice on issues concerning the risk, control and governance of the organisation and associated assurances provided by external audit and other processes, as well as ensuring the charity's financial

management meets the standards of good practice and propriety accepted by the Charities Regulator, Irish company law, and the charity sector.

Nominations & Governance Committee

The Nomination and Governance Committee identifies individuals qualified to serve as directors and prepares a proposal to the general meeting for election or re-election of directors. When needed, the committee also identifies individuals qualified to serve as the President and CEO. The committee's work to perform these duties and responsibilities is described below. The committee may engage executive search firms to identify potential director and President and CEO candidates.

The committee reviews on a continuous basis and reports on any changes in directors' professional engagements and positions of trust and assesses the potential effects of such changes on directors' independence and availability for Board work, and reports to the Board on the results of such assessments.

Fundraising Committee

Fundraising Committee provides the Coeliac Society of Ireland with expert insight and fulfil the governance requirements for the detailed scrutiny and oversight of the Society's Fundraising Strategy and delivery.

Membership Committee

The Membership Committee is responsible for providing expert insight and fulfilling any governance requirements for the detailed scrutiny and oversight of the Society's Membership Development and Engagement Strategy and delivery.

Commitment to Best Practice in Corporate Governance

The Board operates to the highest governance standards and codes of conduct. A strong governance culture ensures that the Society is best placed to deliver on its mission and achieve its objectives. This is achieved by a continual focus on the Society's statutory and regulatory obligations, regular risk reviews, and by promoting a compliance-centric culture throughout the organisation. During 2021 a full review of the Society's statutory, regulatory and compliance obligations was undertaken. The Board are satisfied that the Society is compliant with the *Charities Governance Code and Guidelines for Charitable Organisations on Fundraising from the Public*. In addition, the Society is compliant with relevant obligations under the Companies Act 2014 and the Charities Act 2009.

Directors' Compliance Statement

The Society is not required to prepare a Section 225 Compliance Statement (Companies Act 2014) for 2022. However, the Board and Management consider it best practice and so will continue to issue a compliance statement annually.

The Directors acknowledge that they are responsible for securing compliance by the Society of its relevant obligations as set out in Section 225 of the Companies Act. The Directors further confirm that there is a Compliance Policy Statement in place setting out the Society's policies which, in the Directors' opinion, are appropriate to ensure compliance with the Society's relevant obligations. For the year ended 31 December 2021 the Directors, with the assistance of the Audit and Risk Committee, have conducted a review of the arrangements and structures in place. Arising out of this the Directors can confirm that appropriate arrangements and structures are in place which, in the opinion of the Directors, are designed to secure material compliance with the company's relevant obligations.

Risk Management

The Society's risk management process is supported by its governance structure. Whilst the Directors are responsible for ensuring there is effective risk management and an appropriate internal control environment, Management are responsible for the day-to-day operation of its risk processes. Management monitors the level of risks on an ongoing basis and notifies the Board accordingly.

The Society recognises that the organisation is exposed to certain risks due to the nature of its activities and the environment in which it operates. The key to the Society's success is the effective management of risk to ensure its organisational objectives are achieved. The Society's Risk Management Policy is therefore a dynamic process ensuring that all identified risk and new risks are managed as they arise. It is therefore noted that risks occur in numerous ways and have the potential to impact financial performance, reputation, health and safety, community, and the overall performance of the organisation. Our risk management process is aimed consequently at, firstly anticipating risks, then, in the case of negative risks, aims to prevent them from occurring or to minimise their impact if they do. In the case of positive risks, it aims to capitalise on opportunities that present themselves.

The Society has established a Risk Management Policy which provides the framework for how risk will be managed within the organisation. The Risk Management Policy is based on the Charities Regulator's Charities Governance Code and forms part of the governance framework of the organisation. It also integrates with the strategic planning process. The Policy addresses the following strategic and operational risks:

- Operational Risk
- Financial Risk
- Governance and Compliance (Law and Regulation) Risk
- External and Environmental Risk

Investment Policy

It is the long-term intention of the Society to use annual surpluses to build up sufficient reserves for the Society's basic running costs for a period of six months therefore the Society does not hold any fixed or cash assets for the purposes of investing, consequently the organisation does not have an Investment Policy.

Decision making

The Board of Directors bears ultimate responsibility for the governance of the Society and for the actions of those managing the charity. The Board's main role is to provide strategic vision, direction and leadership to advance the Society's mission and consequently has responsibility for the overall strategic direction of the Society. In addition to relevant legislation and regulation, the Board will also be guided by the specific requirements and powers of its Articles.

Whilst the Board is ultimately responsible for the affairs of the Society, the Board has delegated day-to-day responsibility for operation and administration of the Society to the CEO to manage the charity's activities; except for the matters that are the sole preserve of the Board as outlined in the Board of Directors' Handbook which is given to each director on their election to the Board.

Directors Remuneration

No remuneration or other benefits were paid to any directors directly or indirectly. No expenses were incurred by the directors in 2022.

Performance management

One week prior to each board meeting, the Board of Directors receive a pack which includes the agenda and supporting documents which will be up for discussion, this allows the Directors to adequately prepare.

Executive Leadership Team

The management team is led by Chief Executive Officer, Gill Brennan, and they manage day-to-day operations of the Society. The current Management team is made up of the following positions:

- CEO, Gill Brennan
- CFO & Company Secretary, Trish Ledwidge

The CEO's salary for the year was €61,350. In addition, 2% of her salary was paid as employer contribution into a defined contribution pension on her behalf. The CEO is appointed by the Board of Directors however is not a board member. Matters such as policy, strategic planning and budgets are drafted by Management for consideration and approval by the Board, which then monitors the implementation of these plans.

Directors' Responsibility Statement

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with the Companies Act 2014. Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the 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

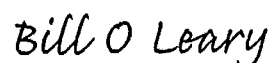
accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report 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.

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

Approved by the Board and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Date: 20th Sept 2023

Our Board

Our Board of Directors endeavour to improve the lives of people living with coeliac disease, non-coeliac gluten sensitivity and dermatitis herpetiformis and they navigate each day on their gluten free journey

These are the members of our Board.



Niall Kavanagh,
Chair



Darren Harris



Mattie O'Grady



Dr. Bill O'Leary

Niall joined the Board of the Coeliac Society in 2018. He is a Chartered Secretary (FCIS), Barrister and Non-executive Director. He is also a member of the ICSA Ireland Company Law and Regulatory Sub-Committee chaired by the ICSAs representative on the Company Law Review Group, where the Committee's role is to review the activities and proposals of governments, legislators and regulators which affect the governance of Irish companies. Niall is a coeliac for almost fifteen years also has a first-class honours degree in Physiology from Trinity College Dublin.

Darren is the current chair of the Food Advisory & Research sub-committee of the Coeliac Society's board. He currently leads the Bakery Programme in the School of Culinary Arts and Food Technology in TU Dublin. For the last 25 years, Darren has worked with expert bakers and award-winning chefs in both a production and a food service environment. He has also worked in small and medium scale manufacturers as well as being the R&D lead on a state of the art €180 million production site. He is fully qualified chef and baker and has a master's in culinary innovation and food product development.

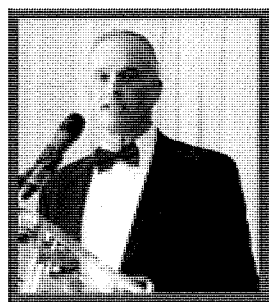
Mattie is an experienced operational and commercial manager with a demonstrated history of working in the real estate industry, food, and retail sectors across Ireland. He has a strong growth business development ethic and is passionate about member and customer services and their experiences with the Coeliac Society. Skilled in negotiation, market and business Planning and Operations Management, he chairs the Coeliac Society's Membership sub-committee, where he advises both the board and the executive on best-practices and change management in relation to delivering best-in-class services for our members.

Bill is a true leader of people with a proven ability to deliver. He currently drives the optimisation of operations with a real strategic nous, expertise in Operational Excellence, people /project management, finance and often complex stakeholder engagement across cultures. He holds a PhD in Chemistry from UCC and an MBA from the University of Warwick Business School. He is currently the Chairman of Cobh Ramblers Football Club, based in Cobh, Co. Cork. Bill is focused on growth, excellence and taking all opportunities that come, and he brings this vast array of talent and skills to the Coeliac Society with enthusiasm and passion.



**Dr. Eimear
Gallagher**

Eimear is currently head of the Food Quality and Sensory Science department of the Teagasc Food Research Programme. Her expertise lies predominantly in cereal science and ingredient/bakery research. She has extensive experience in modulating ingredient interactions, empirical and fundamental rheology, confocal and scanning microscopy, digital and immersive structural imaging and sensory science. She has developed a particular capability in the gluten-free area, where she has conducted research in product re-engineering, instrumental texture profiling and composition optimisation. Eimear is excited to bring her passion for gluten-free food development and her wealth of food production knowledge to the Society and its members.



Nigel Derrick

Nigel has more than 30 years' industry experience underpinning his current role as Client Services Director for ComputerShare. Nigel is actively involved within the industry and was previously a Council member of the Irish ProShare Association and former Chairperson. Nigel is passionate about his corporate clients and wants to transfer this passion to assisting the Board and executive in the Coeliac Society to delivering the very best services for our members and staff. Driven by excellence in all elements of customer service all under-pinned by a firm understanding of corporate governance, Nigel is a strong team player focused on organisational growth and development.



Eunice Dreelan

Eunice Dreelan is Head of Intermediary Business for the Irish Life Group. Prior to this she has been Director of Strategy & Change at Irish Life Financial Services and Director of Investment Development at Irish Life Investment Managers. Prior to joining Irish Life Eunice worked with Goodbody Stockbrokers, Invesco and AON Consulting. In 1990 Eunice joined Irish Life International as Business Development Manager in the South African office and then as Head of European Sales and Marketing. She holds an MSc in Management Practice and Change Management from UCC, an Executive Diploma in Corporate Governance from the Smurfit School of Business and an Executive Diploma in Behavioural Economics from the London School of Economics. Her corporate governance and change management skills honed and strengthened over her years in financial services led her to chair the Irish Association of Pension Funds from 2019-2021. She is keen to bring her skillset now to the charity sector and help with the future growth and development of the Coeliac Society of Ireland.

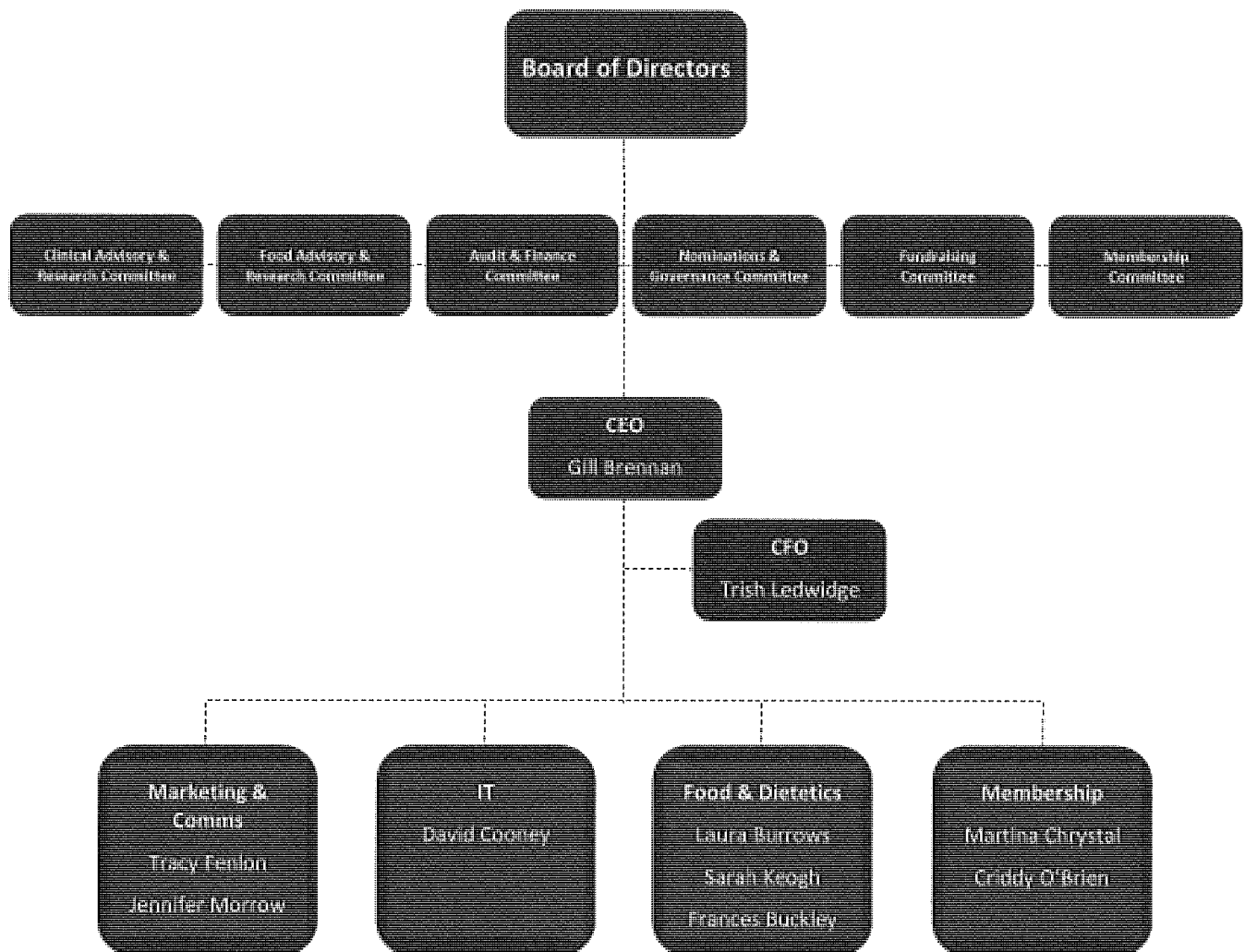


**Karen Lowey
Vice-Chair**

Karen is former Marketing Director at EY Ireland, one of the global Big Four professional services firms. As a strategic leader within EY, Karen's role focused on delivering a robust marketing strategy and plan to support the firm's revenue targets and build its brand reputation. During her 14-year tenure with EY, she established a number of new initiatives, evolved the firm's digital marketing strategy and led the brand refresh of Ernst & Young to EY in Ireland. Earlier in her career, Karen worked at University College Dublin and as Business Partner with Jen Doherty Bridal Designer. Recently, Karen has been a guest speaker on the Masters of Advertising course at TU Dublin. She is Company Secretary and Board Director of Ballet Ireland. She is a graduate of University College Dublin and holds a Masters degree in Media Studies from University of Ulster.

Coeliac Society of Ireland

2022 Organisational Chart



Reference and Administrative Information

Trustees	Bill O'Leary Eunice Dreelan Deirdre Herbert (Resigned 25 April 2022) Karen Lowey (Appointed 26 November 2022) Professor Nicholas Kennedy (Resigned 14 April 2022) Darren Harris Mattie O'Grady Niall Kavanagh (Resigned 25 March 2023) Eimear Gallagher Nigel Derrick
Company Secretary	Trish Ledwidge
Charity Number	7484
CRA Number	20016548
Company Number	367017
Registered Address	Dolcan House 78/80 Tower Road Clondalkin Dublin 22
Auditors	Roberts Nathan 9 Exchange Place International Financial Services Centre Dublin 1 Ireland
Bankers	Bank of Ireland Smithfield Dublin 7 KBC Bank Ireland plc Sandwith Street Dublin 2
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4

Financial Statements

Trustees & Director's Annual Report

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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

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

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

In this report the directors present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

The charity is limited by guarantee not having a share capital with a registered office at Dolcan

House, 78/80 Tower Road, Clondalkin, Dublin 22.
The registered number of the company is 367017.

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €176,175 (2021 - €265,101) and liabilities of €114,128 (2021 - €114,525). The net assets of the charity have decreased by €(88,529).

Trustees and Secretary

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

Bill O'Leary
Eunice Dreelan
Deirdre Herbert (Resigned 25 April 2022)
Karen Lowey (Appointed 26 November 2022)
Professor Nicholas Kennedy (Resigned 14 April 2022)
Darren Harris
Mattie O'Grady
Niall Kavanagh (Resigned 25 March 2023)
Eimear Gallagher
Nigel Derrick

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Trish Ledwidge.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Coeliac Society of Ireland C.L.G. subscribes to and is compliant with the following:

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

Future Development

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

Post balance sheet events

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

Significant events during the year

During February 2022, Russian troops invaded Ukraine which has resulted in a war between the countries. At the date of signing these financial statements, the war is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post pandemic recovery globally.

Political Donations

There were no political donations in 2022 and as a result no disclosures are required under the Electoral Act, 1997.

Research and Development

The company did not part take in any research and development during the year ended 31 December 2022.

Branches outside the state

The company was not part of a branch outside the State during the year ended 31 December 2022.

Statement of Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are

Trustees at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Auditors

The auditors, Roberts Nathan have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

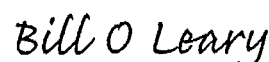
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Dolcan House, 78/80 Tower Road, Dublin.

Approved by the Board of Directors on

and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Trustees' Responsibilities Statement

The trustees, who are also directors of Coeliac Society of Ireland C.L.G. for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

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

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

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

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

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

In so far as the trustees are aware:

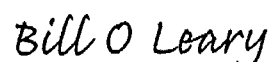
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of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

Approved by the Board of Directors on

and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Independent Auditor's Report

TO THE MEMBERS OF THE COELIAC SOCIETY OF IRELAND C.L.G

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Coeliac Society of Ireland C.L.G. for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for

Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 the date 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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Trustees' and Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

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

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give

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

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

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

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

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

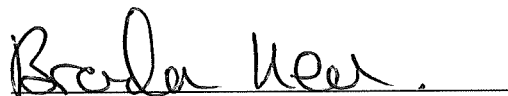
intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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



Brendan Kean

**Chartered Certified Accountants and Statutory
Audit Firm**

for and on behalf of

Roberts Nathan Business Advisors Audit & Tax

9 Exchange Place

International Financial Services Centre

Dublin 1

Ireland

Statement of Financial Activities

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

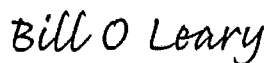
	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Incoming Resources							
Voluntary Income	6.1	391,890	84,716	476,606	351,825	135,689	487,514
Resources Expended							
Charitable activities	7.1	478,635	86,500	565,135	451,766	137,022	588,788
Net incoming/outgoing resources before transfers		(86,745)	(1,784)	(88,529)	(99,941)	(1,333)	(101,274)
Gross transfers between funds		(1,784)	1,784	-	-	-	-
Net movement in funds for the financial year		(88,529)	-	(88,529)	(99,941)	(1,333)	(101,274)
Reconciliation of funds							
Balances brought forward at 1 January 2022	17	150,576	-	150,576	251,850	-	251,850
Balances carried forward at 31 December 2022		62,047	-	62,047	151,909	(1,333)	150,576

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

Approved by the Board of Directors on 20th Sept 2023 and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Summary Income & Expenditure Account

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Statement of Financial Activities	2021 €	2020 €
Gross income	Unrestricted funds	391,890	
	Restricted funds	84,716	
		<hr/>	
		476,606	487,514
		<hr/>	<hr/>
Total income		476,606	487,514
Total expenditure		(565,135)	(588,788)
		<hr/>	<hr/>
Net income/(expenditure)		(88,529)	(101,274)
		<hr/> <hr/>	<hr/> <hr/>

The charity has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on 20 Sept 2023 and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Balance Sheet

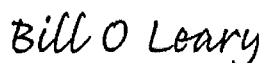
AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	12	11,475	11,029
Current Assets			
Stocks	13	2,352	-
Debtors	14	59,888	46,481
Cash at bank and in hand		102,460	207,591
		164,700	254,072
Creditors: Amounts falling due within one year	15	(114,128)	(114,525)
Net Current Assets		50,572	139,547
Total Assets less Current Liabilities			
Funds			
Restricted trust funds		-	(1,333)
General fund (unrestricted)		62,047	151,909
Total funds	17	62,047	150,576

Approved by the Board of Directors on 20 Sept 2023 and signed on its behalf by:



Karen Lowey
Director



Bill O'Leary
Director

Notes to the Financial Statements

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

Coeliac Society of Ireland C.L.G. is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Dolcan House, 78/80 Tower Road, Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard

formats, as outlined in the Companies Act 2014, are to comply with the requirements

Statement of compliance

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

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds represent grants, donations and sponsorship 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 includes general funds and designated funds and it represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved

can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major

components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Financial Instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements with constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decreases can be objectively related to an event occurring after the impairment was recognised the

previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liability from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to

the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges'.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Provisions

Provision are recognised when the company 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 of any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of

time is recognised as a finance cost within expenditure on charitable activities.

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.

Foreign Currencies

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

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

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.

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off

the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	33%
Straight line		
IT equipment	-	33%
Straight line		

Leasing

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the year end.

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the

application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

4. GOING CONCERN

The Financial Statements have been prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least a period of 12 months from the date of approval of the Financial Statements.

The charity recorded a deficit for the year of €88,529 with a surplus of net funds amounting to €62,047 as at 31 December 2022. Coeliac Society of Ireland C.L.G. has restricted reserves amounting to €(1,784) with a surplus in unrestricted reserves amounting to €63,831.

The Directors have considered the financial position and trading performance of the charity and have prepared prudent and conservative budgets and forecasts, for the 12 months from the date of approval of the financial statements, which indicate that the charity will show an overall surplus for the year ended 31 December 2023. The Board of Trustees acknowledge that the future success of the charity is underpinned by the successful achievement of the budgeted targets identified in the forecasts and projections in conjunction with the continued receipt of funding and support of funders.

On reviewing the year to date activities, the charity is currently on track to achieve the budgeted targets. To the date of the approval of the financial statements there has been no indication from funders of a reduction in the funding allocated to Coeliac Society of Ireland C.L.G. for the year ended 31 December 2023.

As a result, the Trustees are satisfied that the charity has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the Financial Statements to be prepared on a going concern basis.

5. INCOME

5.1	DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
	Government Grants	-	84,716	84,716	135,689
	Membership Services	206,264	-	206,264	144,344
	Partnership and Trading	149,343	-	149,343	184,088
	Charitable Activities	36,283	-	36,283	23,393
		<u>391,890</u>	<u>84,716</u>	<u>476,606</u>	<u>487,514</u>

6. EXPENDITURE

6.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	Charitable Activities	28,698	2,162	212,484	243,344	40,268
	Partnership and Trading Activities	32,609	672	44,666	77,947	83,708
	Member Services	49,812	945	133,885	184,642	337,765
	Governance Costs (Note 7.2)	5,069	731	53,402	59,202	127,047
		<u>116,188</u>	<u>4,510</u>	<u>444,437</u>	<u>565,135</u>	<u>588,788</u>

6.2	GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	Governance	5,069	731	53,402	59,202	127,047

6.3	SUPPORT COSTS	Charitable Governance		2022	2021
		Activities	Costs		
		€	€	€	€
	Audit	-	4,325	4,325	4,018
	Accountancy	-	3,250	3,250	-
	Wages and Salaries	273,467	37,293	310,760	311,408
	Overheads	117,568	4,291	121,859	130,549
	Board of Directors	-	4,243	4,243	665
		391,035	53,402	444,437	446,640

7. ANALYSIS OF SUPPORT COSTS

	2022	2021
	€	€
Audit	4,325	4,018
Accountancy	3,250	-
Wages and Salaries	310,760	311,408
Overheads	121,859	130,549
Board of Directors	4,243	665
	444,437	446,640

8. NET INCOMING RESOURCES

	2022	2021
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	5,880	2,341
Operating lease rentals		
- Land and buildings	14,502	591
- Motor vehicles	734	-
Auditor's remuneration:		
- audit services	4,325	4,018

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2022 Number	2021 Number
Management	1	1
Staff	7	7
	<u>8</u>	<u>8</u>

The staff costs comprise:	2022 €	2021 €
Wages and salaries	279,011	281,658
Social security costs	29,832	29,750
Pension costs	1,917	-
	<u>310,760</u>	<u>311,408</u>

10. KEY MANAGEMENT REMUNERATION

Remuneration includes €6,779 (2021: €6,641) which relates to social security costs. The CEO is the only member of staff whose total salary exceeds €60,000.

	2022 €	2021 €
CEO's Remuneration	<u>68,129</u>	<u>66,641</u>

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	IT equipment €	Total €
Cost			
At 1 January 2022	25,186	15,238	40,424
Additions	2,581	3,745	6,326
	<hr/>	<hr/>	<hr/>
At 31 December 2022	27,767	18,983	46,750
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2022	14,665	14,730	29,395
Charge for the financial year	4,954	926	5,880
	<hr/>	<hr/>	<hr/>
At 31 December 2022	19,619	15,656	35,275
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2022	8,148	3,327	11,475
	<hr/>	<hr/>	<hr/>
At 31 December 2021	10,521	508	11,029
	<hr/>	<hr/>	<hr/>

12. STOCKS	2022 €	2021 €
Finished goods and goods for resale	2,352	-
	<hr/>	<hr/>

In the opinion of the trustees, there are no material differences between the replacement cost of stock and the balance sheet amounts.

13. DEBTORS	2022	2021
	€	€
Trade debtors	39,350	23,963
Other debtors	18,344	15,815
Taxation and social security costs	221	-
Prepayments	1,973	6,703
	59,888	46,481

14. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Amounts owed to credit institutions	(1,494)	3,304
Trade creditors	15,415	16,366
Taxation and social security costs	3,544	11,005
Other creditors	1,163	1,612
Pension accrual	2,192	-
Accruals	11,709	6,697
Deferred Income	81,599	75,541
	114,128	114,525

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

The term of the accruals are based on the underlying contracts.

15. RESERVES

	2022	2021
	€	€
At 1 January 2022	150,576	251,850
Deficit for the financial year	(88,529)	(101,274)
	<hr/>	<hr/>
At 31 December 2022	62,047	150,576
	<hr/>	<hr/>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2021	251,850	251,850
Movement during the financial year	(99,941)	(101,274)
	<hr/>	<hr/>
At 31 December 2021	150,576	150,576
Movement during the financial year	(88,529)	(88,529)
	<hr/>	<hr/>
At 31 December 2022	62,047	62,047
	<hr/>	<hr/>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted	-	84,716	86,500	1,784	-
Unrestricted funds					
Unrestricted General	150,576	391,890	478,635	(1,784)	62,047
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	150,576	476,606	565,135	-	62,047
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	11,475	164,700	(114,128)	62,047
	<u>11,475</u>	<u>164,700</u>	<u>(114,128)</u>	<u>62,047</u>

17. STATUS

The charity is limited by guarantee not having a share capital with a registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22. The registered number of the company is 367017.

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

18. RELATED PARTY TRANSACTIONS

There are no transactions with related parties undertaken in the current or preceding financial year that are required to be disclosed under FRS 102 Section 33.

19. POST-BALANCE SHEET EVENTS

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

20. TRUSTEE REMUNERATION

The trustees of the company were not in receipt of any remuneration in respect of their holding of the office of trustee. There are no further disclosures under Section 305 to 306 of the Companies Act 2014, which require disclosure in the financial statements.

22. GRANTS AND OTHER INFORMATION

Name of State Agency	HSE (Health Service Executive)
Type of Funding	Annual Core funding
Details of Funding	Pay and general administration expenditures to provide health, personal and social services
Amounts	€84,671
Amounts received during the year	€84,671
Amounts expensed during the year	€84,671
Amounts deferred at the year end	€Nil

All funds are restricted which include pay and general administration expenditures as set out in the grant agreement.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on

DRAFT FINANCIAL STATEMENTS 24 August 2023

COELIAC SOCIETY OF IRELAND C.L.G.

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Schedule	2022 €	2021 €
Income			
- Raffle		23,752	16,701
- Donations		12,531	6,692
- Advertising		17,937	18,850
- Miscellaneous Income		10,579	601
- Events - GFLS, AGM and Convention		25,952	27,404
- Crossed Grain Licence Fees		62,184	64,497
- Coeliac Merchandise		90	40
- Grant Income - HSE		84,716	135,689
- Partners Campaign Sponsorship		43,270	73,337
- Membership Fees		127,627	95,727
- Eating Out Cards		-	4
- Postage (Recuperated)		17,323	13,120
- Christmas Cards		-	65
- Dietitian Clinic		50,645	34,787
		<u>476,606</u>	<u>487,514</u>
Cost of generating funds	1	(7,245)	-
Gross surplus		<u>469,361</u>	<u>487,514</u>
Charitable activities and other expenses	2	(557,890)	(588,788)
Net deficit		<u>(88,529)</u>	<u>(101,274)</u>

COELIAC SOCIETY OF IRELAND C.L.G.

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1: COST OF GENERATING FUNDS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Cost of Generating Funds		
Purchases	9,597	-
	<u>9,597</u>	<u>-</u>
Closing stock	(2,352)	-
	<u>7,245</u>	<u>-</u>

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2: CHARITABLE ACTIVITIES AND OTHER EXPENSES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Expenses		
Wages and salaries	217,662	221,658
CEO's Remuneration	61,349	60,000
Employer's PRSI	29,832	29,750
Staff defined contribution pension costs	1,917	-
HR Consultancy	2,455	2,071
Dietitian Fees	41,250	43,124
Staff Expenses	1,762	2,909
Operating lease rentals - land and buildings	14,502	591
Food Consultancy	31,411	37,019
Service charges	10,911	8,074
Insurance	1,246	1,340
Website/systems maintenance	21,631	67,536
Rented Office Equipment	339	2,046
PR Consultancy	19,283	22,110
Design, Print & Distribution - Coeliac Living Magazine	19,449	19,545
Advertising	-	4,945
Telephone	4,889	7,716
Computer costs	10,735	10,172
Postage and Distribution Charges	7,546	8,131
Raffle Ticket Expenses	734	-
Staff/Board HR & Training	989	1,405
Subscriptions	1,044	6,382
Travelling Expenses	1,748	1,095
Legal and professional	2,727	5,950
Accountancy	3,250	-
Audit	4,325	4,018
Bank charges	6,113	3,824
Bad debts	2,474	-
Board of Director Expenses	4,243	665
Cost of Events - Gluten Free Living Show	12,473	1,036
General expenses	(1,726)	2,882
Stationery	2,867	2,403
AOECS Costs	12,580	8,050
Depreciation	5,880	2,341
	<u>557,890</u>	<u>588,788</u>