

**HARP Foundation Ireland Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2024**

**KSi Faulkner Orr Limited**  
**Chartered Accountants and Statutory Auditors**  
**Behan House**  
**10 Lower Mount Street**  
**Dublin 2**

**Company Number: 614434**  
**Charity Number: 22367**  
**Charities Regulatory Authority Number: 20203969**

# **HARP Foundation Ireland Company Limited by Guarantee**

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## **HARP Foundation Ireland Company Limited by Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Aileen Kennedy Aibhlín McCrann Deirdre Ann Ní Ghraibhéil Eithne Benson Caoimhe Daly (Resigned 20 June 2024) Grainne O'Hogan Sharon Rollston Frances Tansey Éimear O'Connor (Appointed 25 September 2024) John Crawley Tomás MacUileagóid (Appointed 20 June 2024) Eibhlís Mairéad Farrell (Appointed 20 June 2024)
<b>Company Secretary</b>	Eithne Benson
<b>Charity Number</b>	22367
<b>Charities Regulatory Authority Number</b>	20203969
<b>Company Registration Number</b>	614434
<b>Registered Office and Principal Address</b>	26 Herbert Place Dublin 2 D02 A098
<b>Auditors</b>	KSi Faulkner Orr Limited Chartered Accountants and Statutory Auditors Behan House 10 Lower Mount Street Dublin 2
<b>Principal Bankers</b>	AIB 1 - 4 Lower Baggot Street Dublin 2 D02 X342
<b>Solicitors</b>	Rice Jones Castlevue House 22 Sandymount Green Dublin 4 Ireland

# **HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

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

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the 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 of HARP Foundation Ireland Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

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

## **Principal Activity**

The principal activity of the company is to support the continuing evolution of the harp in Ireland, and affirm and promote inclusive, contemporary expression of the c.1000 year old harp tradition.

## **Mission, Objectives and Strategy**

### **Objectives**

Support the continuing evolution of the harp in Ireland, and affirm and promote inclusive, contemporary expression of the c.1000-year-old harp tradition.

- i) nurture excellence and creativity at all levels of harp engagement
- ii) promote and encourage harp performance throughout the country
- iii) acknowledge and promote the legacy of the early Irish harp
- iv) work to consolidate the role of the Irish harp in Irish music and across genres
- v) support the pedal harp, its heritage in Ireland and its repertoire
- vi) ensure that harp tuition is available and accessible on a national basis
- vii) provide professional development opportunities for harpers, including an emphasis on harp teacher education
- viii) commission and publish new repertoire for the harp
- ix) engage with harp makers living and working in Ireland to ensure a strong and viable indigenous harp-making industry
- x) collaborate in the development of harp-led initiatives and events
- xi) seek to introduce new audiences to the harp and its music
- xii) foster a scholarly approach to conserving the legacy and tradition of the harp while exploring new directions.

# HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

## Structure, Governance and Management

### Structure

The name of the Company is Harp Foundation Ireland t/a as Cruit Éireann/Harp Ireland.

The Company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014.

[www.harpireland.ie](http://www.harpireland.ie)

The company's registered office is Communiqué International 26, Herbert Place. Dublin D02AO98.

CEHI continued to comply with the Charities Regulatory Authority code and its governance sub-committee oversaw the ongoing updating of its suite of policies. A risk register is maintained and is discussed on a quarterly basis. The CEHI Finance committee maintained strong oversight of budget and reported at each board meeting.

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

Aibhlín McCrann (Chair)  
Eithne Benson (Secretary)  
Aileen Kennedy (Treasurer)  
Caoimhe Daly  
Deirdre Granville  
Grainne O'Hogan  
John Crawley  
Frances Tansey  
Sharon Rollston  
Dr Eibhlís Farrell  
Tomás Mac Uilleagóid  
Dr Eimear O'Connor

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

### Directors' Terms

As of the end of the financial year:

4/9 = 44% of directors had served 5+ years on the board,

5/9 = 54% of directors had served 1-3 years

### Board Skills

Arts Sector 89%  
Financial 89%  
HR 78%  
Digital 56%  
Commercial 44%  
Fundraising 56%  
Education 56%  
Governance 100%

The Board seeks to continually improve its effectiveness and conducts an evaluation of its performance on a regular basis. As the need arose, ad hoc working groups were formed for short periods in 2024, drawing on the combined skills of Board and the Advisory group. One group was formed to assist in the overall planning of our flagship La na Cruite: Harp Day 2024. A second group undertook the management of our Harps for Hope/Healing Harps initiative. A third group was formed to explore development opportunities.

- Governance sub-committee
- Finance sub-committee
- Building sub-committee

### Governance sub-committee

Sharon Rollston (Chair), Eithne Benson, Lauren Ní Néill (In attendance).

### Finance sub-committee

Aileen Kennedy (Chair), John Crawley (Chair from Nov. 2024), Frances Tansey, Grainne O'Hogan, Lauren Ní Néill (In attendance).

### Building sub-committee

Tomás Mac Uilleagóid (Chair), John Crawley, Sharon Rollston, Aibhlín McCrann.

# HARP Foundation Ireland Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

### Financial Review

The results for the financial year are set out on page 14 and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the company had gross assets of €69,589 (2023 - €123,652) and gross liabilities of €48,945 (2023 - €66,731). The net assets of the company have decreased by €(36,277).

### Financial Position

The directors are satisfied with the overall performance of the Company in the financial year. Overall income increased by €19,351 which is attributable to the increase in Heritage Council Grant, ticket sales and other grants received in the year. However the company's position for the year was a loss of €36,277, this is due to expenditure increasing by €71,694 when comparing to 2023.

The increase in expenditure is primarily attributed to the employment and travel and subsistence costs associated with CÉHI's CEO. Strategic development initiatives were fast tracked to enable the organisation deliver on its strategic vision. The directors are fully confident that such expenditure will further enhance the charity's status in the immediate years to follow.

Additional expenditure were incurred in the year, such as Co - Ordinator fees, rent, utilities and pension benefits, which have all contributed to the increase in expenditure.

In view of the above, the directors still remain optimistic regarding the prospects for the Company. The directors feel the Company is still very well positioned to take advantage of further opportunities for growth.

### Reserves Position and Policy

The company is in the process of developing a reserves policy to build and maintain an adequate level of unrestricted reserves / net assets to support the organisation that will be funded with surplus unrestricted operating funds. Reserves will be accumulated to a level which ensures the company's core activities can continue during a period of unforeseen difficulty, for between three to six months. The level of reserves will be kept under annual review by the board.

There are no uncertainties about the charity's ability to continue as a going concern.

### Directors and Secretary

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

Aileen Kennedy  
Aibhlín McCrann  
Deirdre Ann Ní Ghraibhéil  
Eithne Benson  
Caoimhe Daly (Resigned 20 June 2024)  
Grainne O'Hogan  
Sharon Rollston  
Frances Tansey  
Éimear O'Connor (Appointed 25 September 2024)  
John Crawley  
Tomás MacUileagóid (Appointed 20 June 2024)  
Eibhlís Mairéad Farrell (Appointed 20 June 2024)

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

The secretary who served throughout the financial year was Eithne Benson.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. HARP Foundation Ireland Company Limited by Guarantee subscribes to and is compliant with the following:

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

### Exemptions from Disclosure

There are no omissions from the report. All details relating to the names of the trustees, directors and charity's principal address are included.

### Meetings

# **HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

3 Board meetings - February, June, September 24 (Dec mtg moved to 13/1/25)

3 Advisory Group meetings - Feb, June, Dec 24

2 Harp Day working group meetings - Sept, October 2024

5 Governance sub-committee meetings - Feb, June, Sept, Nov, Dec 2024

3 Finance sub-committee meetings - Feb, June and Sept 24 Monthly with bookkeeper

3 Building /Strategy sub-committee meetings - Feb June Sept

3 Harpers' Forum meetings - Jan, March, Oct 2024

AGM - 20 June 24

CÉHI's work is funded by An Chomhairle Ealaíon, The Arts Council, Dept of TCAGSM, The Heritage Council, An Chomhairle Oidhreachta and Creative Ireland, Éire Ildánach on a project-by-project basis.

In 2024, we also benefitted from the support of a number of local authority Arts Offices. Our thanks to our other stakeholders: Department of Foreign Affairs, Irish Traditional Music Archive, Scoil Samhraidh Willie Clancy, The Tyrone Guthrie Centre, The Historical Harp Society of Ireland, Cairde na Cruite, Music Network, and Music Generation, TU Dublin, the Royal Irish Academy of Music, University College Cork and University of Limerick. We also wish to acknowledge the support of RTÉ lyric fm.

None of the events listed below would have happened without the support of our core funders. CEHI's mission is to develop and promote harping in Ireland and worldwide. We fulfil our brief through our annual gala and regional concerts, annual lecture, annual north south symposium, harp makers' symposium, journal publications, commissions, podcasts, quarterly newsletters, workshops, young harpers' forum and various collaborative project initiatives with festivals, other harpers, musicians and dancers. We also aim to be a support and resource to the harping community and to create as much access to harping as possible.

2024 was another busy year with a clear strategic focus on consolidating our resources, working with our business development associate to frontload our development agenda and expand our plans to acquire a building/international harp centre for CÉHI. We held a number of preliminary advocacy meetings with key stakeholders throughout 2024 in this regard.

We completed our new strategy Resonance: Bridging Today and Tomorrow and its accompanying business plan Pathway to Resonance. We also undertook a rebranding exercise which we will fully implement in 2025, and which was welcomed by all. We continued to foster strategic relationships with our partners in Northern Ireland around the delivery of Harps Alive|An Chruit Bheo|Harps Leevin. We were very happy to receive funding from the Music Capital Scheme, administered by Music Network for the purchase of two harps in 2024.

These will be used for our many access appearances and workshops. With funding from An Chomhairle Oidhreachta, the Heritage Council, we were thrilled to secure an additional post for the organisation and advertised the Programme Coordinator role which was appointed in May 2024.

For the first time, we employed a professional PR agency to assist in the promotion of Harp Day events countrywide. The team was also joined by a third person in the lead up to Lá na Cruite|Harp Day and they were supported by our design and marketing freelance role. Their efforts have been greatly enhanced by the support and guidance from our Advisory Group members and the unstinting work from board members, who continue to manage finances and governance to maintain our sustainability and to support our work in safeguarding the harping tradition.

We were sorry to announce the departure of our first CEO, Lauren Ní Néill, in December 2024. In the time she was with CÉHI, Lauren greatly enhanced the organisation's operational positioning and professionalisation and brought us on a new trajectory of development. Go raibh rath agus séan uirthi. Notwithstanding that, we were very happy to welcome three new board members to CÉHI in 2024 - Dr Eibhlís Farrell, Tomás Mac Uilleagóid and Dr Éimear O'Connor. They will be a significant asset to the Board.

## **Key events in 2024**

1 Harps Alive|An Chruit Bheo |Harps Leevin

We were particularly happy to receive support once again from the Department of Tourism, Culture, Arts, Sport, Gaeltacht and Media for our cross-border initiative Harps Alive|An Chruit Bheo|Harps Leevin festival which we ran for a third year during June/July in Belfast in collaboration with Reclaim the Enlightenment and various other organisations in Ulster. Harps Alive|An Chruit Bheo|Harps Leevin assembled harpers from all over Ireland, performing in Belfast in June and in Drogheda in September 2024 to assess Edward Bunting's legacy, showcase the harpers'

# **HARP Foundation Ireland Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

music, and bring a contemporary spotlight to bear on current developments to safeguard harping as a living tradition in Ireland. This was a collaborative project jointly presented by Reclaim the Enlightenment and Cruit Éireann| Harp Ireland. We were responsible for the artistic curation of the overall programme, north and south.

Key organisations contributing to programming, project management, financial management, coordination and the provision of venues across the north included: Reclaim the Enlightenment, Cruit Éireann| Harp Ireland, St Joseph's, Sailortown, Turas, Comhaltas Uladh / Conradh na Gaeilge, National Trust, Ulster University, Limavady Area Ancestry, Clifton House, Trasna na Tire, and United Irish Society.

Special thanks also to the National Library of Ireland, Dublin City Libraries, St Peter's Church Drogheda and primary schools north and south who welcomed our harpers for performances.

Representatives from both organisations served as officers on the management committee for the festival. Festival finances were managed and audited with due regard for regulatory requirements of the relevant grant-giving bodies and in the case of CÉHI, the Charities Regulatory Authority and Arts Council of Ireland funding conditions and those of other institutions.

### **2 Lá na Cruite|Harp Day**

Lá na Cruite|Harp Day is a milestone in CÉHI's calendar each year. It took place on Saturday, October 19th and 20th in person and online all over the world. For the eighth year in a row, Irish harpers extended a warm invitation to harpers everywhere to join with them in celebrating our 1000-year-old Irish harping tradition, which is recognised on UNESCO's List of Intangible Cultural Heritage. Our purpose on Lá na Cruite | Harp Day is to promote the harp in Ireland, and internationally among as many performers and to a diversity of audiences, on one day in the year.

Working to the theme of Cothú or Nurture, almost 100 live and online events took place in a variety of spaces and places, where harpers performed and collaborated in a series of harp-led initiatives partnering with other artists and artforms, and delivering an exciting mix of poetry, song and storytelling with other traditional musicians, as they continue to expand the possibilities of the instrument, creating memorable and engaging musical experiences. Our thanks to all our harpers in Ireland and to harpers worldwide who made it such a memorable day.

### **3 Gala Concert**

The Lá na Cruite | Harp Day 2024 celebrations culminated in a memorable performance in the Whyte Hall RIAM featuring Seamus and Caoimhe Úí Fhlatharta, The CÉHI Harp Ensemble led by Fiona Gryson playing the premiere of a special commission from Maeve Gilchrist, Forty Fingers. Maeve also performed in and directed the performance. We also featured a second premiere of a work for harps and voice by Connor Elias Way featuring seannós singer Iarla Ó Lionaird and US harpist, Parker Ramsay - a fitting tribute to Ireland's rich harping tradition, which was funded by a Commission Award from the Arts Council, An Chomhairle Ealaíon.

Other highlights of Lá na Cruite|Harp Day included Harpers' Call, where harpers from all four corners of the globe took the Two Minute Harp Tune Challenge. These videos were released on an interactive map online, with special thanks to Mary Guinan and Stefano Oderico on Lá na Cruite|Harp Day and included more than 150 videos from harpers in Ireland and around the world.

### **2024 Events and Activities**

The following is a list of CÉHI activities for 2024.

#### **JANUARY**

9th January 24 – Evolving Harps – Episode 2 with Brídín – Online

29th -30th January – School Visits with Luke Webb at Féile na Tána, Cooley Peninsula Schools

#### **FEBRUARY**

2nd February - The Cross Border Harps Alive Ensemble at Féile na Tána- Carlingford Heritage Centre

21st February - Evolving Harps: Episode Two with Donnchadh Mac Aodha – Online

26th February - Summer Harp Opportunities: Call for applications – Online

#### **MARCH**

16th March – Harp Perspectives – Online

17th March - Harpsin Mexico: St Patrick's Day celebrations with performances from Méabh McKenna – Mexico

23rd March - Cruinniú na gCruitirí Óga | Young Harpers' Gathering - An Grianán, Termonfechin

28th March – The Sugar Club Harp Sessions – The Henry Girls

#### **APRIL**

6th/7th April – Tuamgraney Harp Festival – CÉHI Summer Harping grant – Tuamgraney Clare

19th April – Evolving Harps Episode Three – Online

Tyrone Guthrie Centre Harper's Residency awarded.



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### **MAY**

10th May - Concert at Coolatin House: Cruitirí Cill Mhantáin: Aisling Ennis (Pedal Harp), Rachel Duffy (Harp) and Jack Hennessy (Flute)

16th May – Harp Perspectives – Online

18th May - Harps at St Brendan's Church of Ireland, Birr with The Mulcahy Family, Fiona Gryson (Pedal Harp) and Berginald Rash (Clarinet) - St Brendan's Church of Ireland, Birr, Co. Offaly

30th May - The Sugar Club Harp Sessions- Lisa Canny and Band

### **JUNE**

10th – 14th June – Harps Alive|An Chruit Bheo|Harps Leevin Festival Hands on Harps School Workshop Series - Various schools, Belfast

14th June - Harps Alive | An Chruit Bheo | Harps Leevin Connecting Harps: Belfast & Beyond Concert featuring Catriona McKay & Chris Stout, Gráinne Hambly & William Jackson & Éadaoin Ní Mhaicín – St George's Church Belfast

14th June – Pop Up Performance – Ciara Taaffe - Cumann Cultúrtha Mhic Reachtain, Béal Feirste

15th June - Ceol agus Cruitireacht le Mairéad Comer - Cultúrlann McAdam Ó Fiaich

15th June - A Masterclass with Tanya Houghton – First Presbyterian Church

15th June - A Lunchtime Recital with Tanya Houghton – First Presbyterian Church

15th June - Harp Discoveries: The Scottish Connection with William Jackson – The Linen Hall Library

15th June - Try your hand at the early Irish harp with Aoibheann Devlin – The Linen Hall Library

15th June - Irish harp workshop with Gráinne Hambly – St Joseph's Sailortown

15th June - Assembly Rooms Manifestation – Assembly Rooms

15th June – Pop Up Harp Performance – 2 Royal Avenue

22nd June - Harp Workshops with Deirdre Granville – Moville, Donegal

23rd June - Harp Workshop with Kathleen Loughnane – Moville, Donegal

23rd June - Summer Harps Concert featuring Dordán (Kathleen Loughnane (harp), Mary Bergin (whistle), Dearbhail Standun (fiddle), Deirdre Granville (harp), Aoife Granville (flute) and The Inishowen Harp Ensemble - St. Pius XI Church, Moville Co. Donegal

28th June – Evolving Harps – Episode 4 – Online

### **JULY**

1st July – 7th July Grants awarded to An Chúirt Chruitireachta: Harp Festival

7th-14th July Grants awarded to Scoil Samhraidh Willie Clancy

22nd-28th July Grant awarded to Belfast TradFest:

26th July – 1st August – Grant awarded to Historical Harp Society Concert

### **AUGUST**

1st August – Evolving Harps Episode 5 – Online

24th August – Performances at Smithfield Fleadh with harper Teresa O'Donnell, Derry harper Cian McGinn and Dublin Ní Scolaí sisters' group Sult showcasing Ireland's national emblem.

25th August – Harps For Heritage - Muckross House and Traditional Farms with Deirdre Granville, Lauren Ní Néill and Eugene McLaughlin, Tara Viscardi, and Ceoltóirí Na Ríochta.

### **SEPTEMBER**

12th September - The Sugar Club Harp Sessions: Catriona Cannon and Cian Finn – The Sugar Club – Dublin

13th September - Harps Alive | An Chruit Bheo | Harps Leevin Concert, Dublin

14th September - Harps Alive Workshops and Lectures – Dublin

20th September – Harp Perspectives - Online

28th September - Music for Wexford Hands on Harps Workshop - St. Iberius Church, Wexford

28th September - Music for Wexford Concert with Triona Marshall and The Wexford Harp Ensemble, St. Iberius Church, Wexford

### **OCTOBER**

9th – 13th October - CÉHI Performances by Gráinne Hambly, Anne-Marie O'Farrell and Cormac de Barra at the National Intangible Heritage Conference in South Korea

14th October – Evolving Harps Episode 6 – Online

15th October – Lá na Cruite | Harp Day Harpers in the Honan Concert – UCC Cork

17th October - The Sugar Club Harp Sessions: Méabh McKenna, Aisling Urwin and Niamh O'Brien

18th October - Lá na Cruite | Harp Day Celebration at glór Ennis

19th October - Lá na Cruite | Harp Day 2024 – events worldwide with Harpers' Call and School Resource Pack.

20th October - CÉHI Gala Concert with Arts Council funded commission by Connor Elias Way for Iarla Ó Lionaírd, and harpist, Parker Ramsey, Séamus & Caoimhe Uí Fhlatharta, Maeve Gilchrist and the Harp Ireland Ensemble led by Fiona Gryson, Whyte Recital Hall, RIAM.

### **NOVEMBER**

9th November - CÉHI Harp Workshops and Concert with Alannah Thornburgh and Alfie – Waterford

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16th November – Harp Makers Symposium in Vernon Studio, RIAM

17th November CEHI Annual Lecture in Vernon Studio RIAM

21st November - The Sugar Club Harp Sessions: Catrin Finch and Aoife Ni Bhriain, Sugar Club

### **DECEMBER**

6th December – Harp Perspectives – Online

21st December – Winter Solstice – Online

31st December - CÉHI's Year in Review – Online

### **Harp Ireland Social Media Statistics to end 2024**

We have shown a steady increase of activity on our social media platforms. Harp Ireland's YouTube channel ([www.youtube.com/c/HarpIreland/](http://www.youtube.com/c/HarpIreland/)) has had over 453,850 views since July 2020.

We now have 3,647 subscribers to our channel (increased from 2,700 at year end 2023) from 36 different countries around the world. In 2024 there were 134,155 views of our channel's content. Our most popular video is still Séamus Ó Flatharta at Ballintubber Abbey with 143,256 views to date (increased from 90,081 last year).

Séamus agus Caoimhe Uí Fhlatharta i nGaillimh – 3 videos from HARPS PLUS concert with a total of over 14,000 views - January 2024 -14,014 views

Lá na Cruite Harpers' Call Videos – Nine 50-minute programmes went out on Harp Day - 21-Oct-24 - 7,633 views (last year's Harpers Call videos: 6,860 views)

Nollaig na mBan 2024 at Cruit Éireann - January 2024 - 1,195 views

LÁ FHÉILE BRÍDE 2024 le Brídin (from the Sugar Club Harp Sessions) - 17 March - 2024 - 850 views

LISA CANNY at the Sugar Club - May 2024 - 1,020 views

### **Harp Ireland Social Media platforms**

#### **YouTube**

Gender breakdown shows 57% of our YouTube audience are male and 43% are women.

#### **Meta (Facebook)**

We have 5,470 Facebook Followers in 52 countries (increased from 4,933 last year)

28.3% are Men, 71.7% are women.

Total views of our Facebook content in 2024: 322,444 views

Top performing Facebook posts:

Advert for Ceiliúradh Cruitireachta Gala Concert at RIAM in October 2024. – 18,188 views, 269 link clicks and 15 shares.

Harp Makers Symposium Post – 10, 132 views, 114 interactions and link clicks, 31 shares

Harps Plus Waterford concert at Garter Lane Waterford – 9,500 views, 74 interactions and link clicks

Harp Day at Johnstown Castle – 7,900 views, 32 interactions and shares

Harp Day Lunchtime Concert at St Michael's Church Gorey post – 7,785 views, 235 interactions, 13 shares

Harp Day Meath post – 7,220 views, 50 interactions and shares

#### **Instagram:**

Our Instagram account @harpirl has 2,711 followers

28% are Men, 72% are women.

Instagram: 236,219 views of content 1 January 2024 - December 31 2024

Top performing posts:

Advert for Ceiliúradh Cruitireachta Gala Concert at RIAM in October 2024. – 5,300 views, 160 interactions, 13 shares.

Advert for Harp Sessions at the Sugar Club (Aisling Urwin & Niamh O'Brien) October – 4,800 views, 160 interactions

Harp Day Belfast post – 4,600 views, 278 interactions

Advert for Harp Sessions at the Sugar Club (Caitriona Cannon and Cian Finn) – 4,400 views, 115 interactions

Harp Day 2024 @TG4Trad post – 4,000 views, 342 interactions

Smithfield Harping post – 3,600 views, 234 interactions

#### **X (Twitter)**

Our Twitter account @cruiteireann has 973 regular followers

77,536 post views in 2024

# HARP Foundation Ireland Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024  
Our top reforming Twitter post:

Harp Day Promotion video August 2024 – Invitation to Harpers' Call  
30 second video – 7,200 views, 20 shares

## Harp Ireland Newsletter

We publish a Harp Ireland Newsletter on Mailchimp every 4/6 weeks with news items and information on our upcoming events. We now have 946 subscribers (increased from 601) with an average viewing rate of 30% of our newsletter emails.

## Harp Perspectives Online Journal

We continue to publish our online journal 'Harp Perspectives'. We have published 30 online editions at [www.harpireland.ie/resources-online-journal/](http://www.harpireland.ie/resources-online-journal/) and it has had 3,350 engagements to date (570 engagements in 2024).

## Evolving Harps Podcasts

In 2024 we launched our Evolving Harps Podcast series with harper Niamh O'Brien interviewing emerging harpers. 6 Podcasts were published – Brídín, Donnachadh Mac Aodha, Siobhán Brady, Lisa Canny, Séamus Ó Flatharta and Aisling Lyons. There were 605 total downloads in 2024.

## The Auditors

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

## Statement on Relevant Audit Information

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

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 26 Herbert Place, Dublin 2, D02 A098.

Approved by the Board of Directors on 09/06/25 and signed on its behalf by:

Aibhlín McCrann

Aibhlín McCrann (Jun 11, 2025 13:17 GMT+1)

**Aibhlín McCrann**  
Director

Eithne Benson

Eithne Benson (Jun 12, 2025 11:24 GMT+1)

**Eithne Benson**  
Director

# HARP Foundation Ireland Company Limited by Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

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

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

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

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

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

Approved by the Board of Directors on 09/06/25 and signed on its behalf by:

Aibhlín McCrann

Aibhlín McCrann (Jun 11, 2025 13:17 GMT+1)

**Aibhlín McCrann**  
**Director**

Eithne Benson

Eithne Benson (Jun 12, 2025 11:24 GMT+1)

**Eithne Benson**  
**Director**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HARP Foundation Ireland Company Limited by Guarantee**

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

#### **Opinion**

We have audited the company financial statements of HARP Foundation Ireland Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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 Company as at 31 December 2024 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

#### **Other Information**

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

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

We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of HARP Foundation Ireland Company Limited by Guarantee**

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

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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

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

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

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

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 12, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

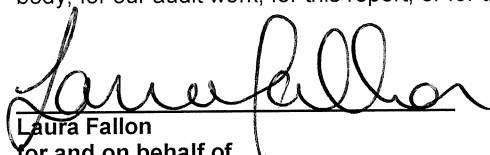
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## INDEPENDENT AUDITOR'S REPORT

### to the Members of HARP Foundation Ireland Company Limited by Guarantee

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

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



Laura Fallon

for and on behalf of

**KSI FAULKNER ORR LIMITED**

Chartered Accountants and Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

.....9/6/2025.....

# HARP Foundation Ireland Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Income</b>							
Donations and legacies	5.1	94	-	94	55	-	55
Charitable activities							
- Grants from governments and other co-funders	5.2	164,150	90,443	254,593	169,535	75,832	245,367
Other trading activities	5.3	18,210	-	18,210	6,655	-	6,655
Other income	5.4	1,447	1,742	3,189	3,352	1,306	4,658
<b>Total income</b>		<b>183,901</b>	<b>92,185</b>	<b>276,086</b>	<b>179,597</b>	<b>77,138</b>	<b>256,735</b>
<b>Expenditure</b>							
Charitable activities	6.1	226,554	85,809	312,363	128,821	108,208	237,029
Other trading activities	6.2	-	-	-	3,640	-	3,640
<b>Total Expenditure</b>		<b>226,554</b>	<b>85,809</b>	<b>312,363</b>	<b>132,461</b>	<b>108,208</b>	<b>240,669</b>
<b>Net income/(expenditure)</b>		<b>(42,653)</b>	<b>6,376</b>	<b>(36,277)</b>	<b>47,136</b>	<b>(31,070)</b>	<b>16,066</b>
Transfers between funds		-	-	-	(6,300)	6,300	-
<b>Net movement in funds for the financial year</b>		<b>(42,653)</b>	<b>6,376</b>	<b>(36,277)</b>	<b>40,836</b>	<b>(24,770)</b>	<b>16,066</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	18	56,921	-	56,921	16,085	24,770	40,855
<b>Total funds at the end of the year</b>		<b>14,268</b>	<b>6,376</b>	<b>20,644</b>	<b>56,921</b>	<b>-</b>	<b>56,921</b>

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

Approved by the Board of Directors on 09/06/25 and signed on its behalf by:

Aibhlín McCrann

Aibhlín McCrann (Jun 11, 2025 13:17 GMT+1)

**Aibhlín McCrann**  
Director

Eithne Benson

Eithne Benson (Jun 12, 2025 11:24 GMT+1)

**Eithne Benson**  
Director



# HARP Foundation Ireland Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Intangible assets	10	1,787	3,063
Tangible assets	11	1,033	1,351
		<u>2,820</u>	<u>4,414</u>
<b>Current Assets</b>			
Debtors	12	1,147	54,614
Cash at bank and in hand	13	65,622	64,624
		<u>66,769</u>	<u>119,238</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(47,158)</u>	<u>(63,668)</u>
<b>Net Current Assets</b>		<u>19,611</u>	<u>55,570</u>
<b>Total Assets less Current Liabilities</b>		<u>22,431</u>	<u>59,984</u>
<b>Grants receivable</b>	15	<u>(1,787)</u>	<u>(3,063)</u>
<b>Total Net Assets</b>		<u>20,644</u>	<u>56,921</u>
<b>Funds</b>			
Restricted funds		6,376	-
General fund (unrestricted)		14,268	56,921
<b>Total funds</b>	18	<u>20,644</u>	<u>56,921</u>

Approved by the Board of Directors on 09/06/25 \_\_\_\_\_ and signed on its behalf by:

Aibhlín McCrann

Aibhlín McCrann (Jun 11, 2025 13:17 GMT+1)  
Aibhlín McCrann  
Director

Eithne Benson

Eithne Benson (Jun 22, 2025 11:04 GMT+1)  
Eithne Benson  
Director

**HARP Foundation Ireland Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(36,277)	16,066
Adjustments for:			
Depreciation		1,594	1,515
Amortisation of capital grants received		(1,276)	(1,276)
		<u>(35,959)</u>	<u>16,305</u>
Movements in working capital:			
Movement in debtors		53,467	(41,983)
Movement in creditors		(16,510)	47,703
		<u>998</u>	<u>22,025</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		-	(1,590)
		<u>-</u>	<u>(1,590)</u>
<b>Net increase in cash and cash equivalents</b>		<b>998</b>	<b>20,435</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>64,624</b>	<b>44,189</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>65,622</u></b>	<b><u>64,624</u></b>

# HARP Foundation Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

HARP Foundation Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is 26 Herbert Place, Dublin 2, D02 A098 which is also the principal place of business of the company. 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 under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Company 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 company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 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".

#### Fund accounting

The following are the categories of funds maintained:

##### Restricted funds

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

##### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

#### 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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

## HARP Foundation Ireland Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company is notified of entitlement.

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

#### Expenditure

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 company 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.

#### 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:

Computer Equipment	- 20% Straight line
--------------------	---------------------

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Creditors

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

#### 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

The company has received charitable exemption from the Revenue Commissioners. Accordingly no taxation charge has been included in the financial statements. The company's charitable number is CHY22367.

In line with the stipulations of DPER Circular 13/2014, the charity has obtained and maintained a valid Tax Clearance Certificate for the financial year ended 31 December 2024. This certificate confirms that the charity is compliant with all tax obligations at the time of issuance.

#### Website Cost

Website Cost costs are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 8 years.

## HARP Foundation Ireland Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

#### 3. GOING CONCERN

The board have prepared the financial statements on the going concern basis. In concluding on the appropriateness of preparing the financial statements on a going concern basis, the board has considered the company's ability to secure current and future funding from third parties. The board will curtail costs in line with funding received at all times.

Arts Council funding has been secured for 2025 and the board are confident that further funding can be secured from other sources.

Taking account of all facts as outlined above, the directors consider it appropriate that the financial statements be prepared on a going concern basis.

#### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

#### 5. INCOME

5.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Donations and legacies	94	-	94	55

5.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
<b>Grants from governments and other co-funders:</b>				
Arts Council	145,200	-	145,200	145,000
Arts Council - Capacity Building	-	-	-	3,938
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	2,500	15,000	17,500	15,000
Department of Foreign Affairs	1,000	-	1,000	1,000
Other Grants	15,450	23,443	38,893	15,535
Heritage Council	-	50,000	50,000	44,894
Culture Ireland	-	-	-	12,000
Ac - Commission	-	2,000	2,000	8,000
	164,150	90,443	254,593	245,367

5.3 OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Other trading activities	18,210	-	18,210	6,655

5.4 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Other income	1,447	1,742	3,189	4,658

#### 6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Expenditure on charitable activities	220,082	-	92,281	312,363	237,029

continued

## HARP Foundation Ireland Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

6.2 OTHER TRADING ACTIVITIES		Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Other trading activities		-	-	-	-	3,640
6.3 SUPPORT COSTS				Charitable Activities €	2024 €	2023 €
Audit fees				1,866	1,866	3,690
General Office				35,986	35,986	18,478
Payroll				38,403	38,403	32,158
Finance				602	602	516
Project Support/Web Design & Maintenance				11,607	11,607	10,908
Accountancy				3,817	3,817	11,379
				92,281	92,281	77,129
7. ANALYSIS OF SUPPORT COSTS						
	Basis of Apportionment				2024 €	2023 €
Audit fees	Governance			1,866	1,866	3,690
General Office	Usage			35,986	35,986	18,478
Payroll	Usage			38,403	38,403	32,158
Finance	Usage			602	602	516
Project Support/Web Design & Maintenance	Usage			11,607	11,607	10,908
Accountancy	Governance			3,817	3,817	11,379
				92,281	92,281	77,129
8. NET INCOME					2024 €	2023 €
Net Income is stated after charging/(crediting):						
Depreciation of intangible assets				1,276	1,276	1,276
Depreciation of tangible assets				318	318	239
Auditor's remuneration:						
- audit services				1,866	1,866	3,690
Amortisation of grants receivable				(1,276)	(1,276)	(1,276)

**HARP Foundation Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2024 Number</b>	<b>2023 Number</b>
CEO	<u>1</u>	<u>1</u>
The staff costs comprise:	<b>2024 €</b>	<b>2023 €</b>
Wages and salaries	65,000	57,917
Social security costs	7,199	6,400
Pension costs	4,063	-
	<u><b>76,262</b></u>	<u><b>64,317</b></u>

**10. INTANGIBLE FIXED ASSETS**

**Website Cost**

	<b>€</b>
<b>Cost</b>	
At 31 December 2024	<u>10,211</u>
<b>Provision for diminution in value</b>	
At 1 January 2024	7,148
Charge for financial year	<u>1,276</u>
At 31 December 2024	<u>8,424</u>
<b>Net book value</b>	
At 31 December 2024	<u><b>1,787</b></u>
At 31 December 2023	<u><u>3,063</u></u>

**11. TANGIBLE FIXED ASSETS**

	<b>Computer Equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 31 December 2024	<u>1,590</u>	<u>1,590</u>
<b>Depreciation</b>		
At 1 January 2024	239	239
Charge for the financial year	<u>318</u>	<u>318</u>
At 31 December 2024	<u>557</u>	<u>557</u>
<b>Net book value</b>		
At 31 December 2024	<u><b>1,033</b></u>	<u><b>1,033</b></u>
At 31 December 2023	<u><u>1,351</u></u>	<u><u>1,351</u></u>

**HARP Foundation Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

<b>12. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	€	€
Prepayments	697	1,320
Accrued Income	450	53,294
	<u>1,147</u>	<u>54,614</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	<b>2023</b>
	€	€
Cash and bank balances	<u>65,622</u>	<u>64,624</u>
<b>14. CREDITORS</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	525	642
Taxation and social security costs	2,030	2,200
Accruals	4,003	10,006
Deferred Income	40,600	50,820
	<u>47,158</u>	<u>63,668</u>
<b>15. GRANTS RECEIVABLE</b>	<b>2024</b>	<b>2023</b>
	€	€
<b>Capital grants received and receivable</b>		
At 1 January 2024	10,211	10,211
<b>Amortisation</b>		
At 1 January 2024	(7,148)	(5,872)
Amortised in financial year	(1,276)	(1,276)
At 31 December 2024	<u>(8,424)</u>	<u>(7,148)</u>
<b>Net book value</b>		
At 31 December 2024	<u>1,787</u>	<u>3,063</u>
At 1 January 2024	<u>3,063</u>	<u>4,339</u>
<b>16. STATE FUNDING</b>		
<b>Government Department and Agency</b>	<b>The Arts Council</b>	
Grant Programme	Strategic Funding	
Grant Term	2024	
Total Grant	€145,200	
Reflected in income	€145,200	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on use	Partially	
<b>Government Department and Agency</b>	<b>The Arts Council</b>	
Grant Programme	Arts Grant Funding	
Grant Term	2025	
Total Grant	€175,800	
Reflected in income	€0	
Fund deferred or due at financial year end	€40,600 Deferred	
Capital Grant	No	
Restriction on use	Partially	



**HARP Foundation Ireland Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**Government Department and Agency**

Grant Programme  
Grant Term  
Total Grant  
Reflected in income  
Fund deferred or due at financial year end  
Capital Grant  
Restriction on use

**The Heritage Council**

Capacity Building Plan 2024  
2024  
€50,000  
€50,000  
€0  
No  
Yes

**Government Department and Agency**

Grant Programme  
Grant Term  
Total Grant  
Reflected in income  
Fund deferred or due at financial year end  
Capital Grant  
Restriction on use

**Department of Foreign Affairs**

St Patrick's Day  
2024  
€1,000  
€1,000  
€0  
No  
No

**Government Department and Agency**

Grant Programme  
Grant Term  
Total Grant  
Reflected in income  
Fund deferred or due at financial year end  
Capital Grant  
Restriction on use

**Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**

2024 Co-operation with Northern Ireland Funding Scheme  
2024  
€15,000  
€15,000  
€0  
No  
Yes

**Government Department and Agency**

Grant Programme  
Grant Term  
Total Grant  
Reflected in income  
Fund deferred or due at financial year end  
Capital Grant  
Restriction on use

**The Arts Council**

Arts Council - Commission Award  
2024  
€2,000  
€2,000  
€0  
No  
No

**Government Department and Agency**

Grant Programme  
Grant Term  
Total Grant  
Reflected in income  
Fund deferred or due at financial year end  
Capital Grant  
Restriction on use

**Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**

Heritage Week  
2024  
€2,500  
€2,500  
€0  
No  
No

**17. RESERVES**

	2024 €	2023 €
At the beginning of the year	56,921	40,855
(Deficit)/Surplus for the financial year	(36,277)	16,066
At the end of the year	<u>20,644</u>	<u>56,921</u>

# HARP Foundation Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 18. FUNDS

#### 18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	16,085	24,770	40,855
Movement during the financial year	40,836	(24,770)	16,066
At 31 December 2023	56,921	-	56,921
Movement during the financial year	(42,653)	6,376	(36,277)
At 31 December 2024	<b>14,268</b>	<b>6,376</b>	<b>20,644</b>

#### 18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<b>Restricted funds</b>					
Restricted	-	92,185	85,809	-	6,376
<b>Unrestricted funds</b>					
Unrestricted General	56,921	183,901	226,554	-	14,268
<b>Total funds</b>	<b>56,921</b>	<b>276,086</b>	<b>312,363</b>	<b>-</b>	<b>20,644</b>

### 19. STATUS

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

The liability of the members is limited.

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

### 20. RELATED PARTY TRANSACTIONS

Aibhlín McCrann, a director of Harp Foundation Ireland Company Limited by Guarantee, is also a director of Communiqué International Limited.

Communiqué International Limited incurred expenditure on behalf of Harp Foundation Ireland Company Limited by Guarantee to the sum of €835 during the year ended 31 December 2024 (2023: €323).

Harp Foundation Ireland Company Limited by Guarantee made payments of €18,592 to Communiqué International Limited as reimbursement in relation to costs incurred by Communiqué International Limited during the year ended 31 December 2024 (2023: €19,413).

There is a balance of €0 owed to Communiqué International Limited as at 31 December 2024 (2023: €0)

### 21. POST-BALANCE SHEET EVENTS

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

# HARP Foundation Ireland Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 22. INCOME

The income for the year has been derived from:

	2024 €	2023 €
Arts Council - Revenue Grant	145,200	145,000
Arts Council - Capacity Building	-	3,938
The Heritage Council	50,000	44,894
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	17,500	15,000
Culture Ireland	-	12,000
Arts Council - Commission Award	2,000	8,000
Donations and other grants	39,987	15,590
Ticket Sales	18,210	6,555
Other Income	3,189	4,382
	<u>276,086</u>	<u>255,359</u>

### 23. APPROVAL OF FINANCIAL STATEMENTS

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

9/6/2025.