Registered number: 357392

SOCIETY FOR THE STUDY OF SEXUALLY TRANSMITTED DISEASES IN IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee)

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SOCIETY FOR THE STUDY OF SEXUALLY TRANSMITTED DISEASES IN IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee)

COMPANY INFORMATION

DIRECTORS	Dr Grainne Courtney (resigned 14 January 2025) Dr Aisling Loy Dr Margaret Fitzgerald (resigned 14 January 2025) Gillian Farrell (appointed 14 January 2025)
COMPANY SECRETARY	Dr. Aisling Loy
REGISTERED NUMBER	357392
REGISTERED OFFICE	The Guide Clinic St James' Hospital James' Street Dublin 8
ACCOUNTANTS	Lombard Accountants Limited Chartered Certified Accountants 20 Holles Street Dublin 2
BANKERS	Allied Irish Banks plc 7/12 Dame Street Dublin 2
	First Trust Bank 35 University Road Belfast Antrim BT7 1ND

SOCIETY FOR THE STUDY OF SEXUALLY TRANSMITTED DISEASES IN IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee)

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SOCIETY FOR THE STUDY OF SEXUALLY TRANSMITTED DISEASES IN IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee)

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 to the financial year end and of the profit or loss 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 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 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 complied. 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 6:

- The Directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The Directors confirm that they have made available to Lombard Accountants Limited, Chartered Certified Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The Directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 December 2024.

On behalf of the board

Signed by: Gillian Farrell
6040818C5A1A4A2...
Gillian Farrell
Director
Date: 09-02-2026

Signed by: Aisling Loy
B3987DF030CF429...
Dr Aisling Loy
Director

SOCIETY FOR THE STUDY OF SEXUALLY TRANSMITTED DISEASES IN IRELAND COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee)

ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note		2024 €		2023 €
CURRENT ASSETS					
Debtors: amounts falling due within one year	5	**12,000**		26,000	
Cash at bank and in hand		**116,980**		125,880	
		128,980		151,880	
Creditors: amounts falling due within one year	6	**(7,250)**		(14,004)	
NET CURRENT ASSETS			**121,730**		137,876
NET ASSETS			**121,730**		137,876
CAPITAL AND RESERVES					
Unrestricted Funds			**121,730**		137,876
MEMBERS' FUNDS			**121,730**		137,876

We, as Directors of Society for the Study Of Sexually Transmitted Diseases in Ireland Company Limited by Guarantee, state that:
(a) these financial statements have been prepared in accordance with the small companies regime.
(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
(e) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board on .

Signed by:
Gillian Farrell
6040818C5A1A4A2...
Gillian Farrell
Director

Signed by:
Aisling Loy
B3987DF636CF429...
Dr Aisling Loy
Director

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds	Total equity
	€	€
At 1 January 2023	**160,616**	**160,616**
COMPREHENSIVE INCOME FOR THE YEAR		
Deficit for the year	**(22,740)**	**(22,740)**
At 1 January 2024	**137,876**	**137,876**
COMPREHENSIVE INCOME FOR THE YEAR		
Deficit for the year	**(16,146)**	**(16,146)**
AT 31 DECEMBER 2024	**121,730**	**121,730**

The notes on pages 4 to 6 form part of these financial statements.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Society for the Study of Sexually Transmitted Diseases in Ireland Limited ("the Company") is engaged in advancing education in the area of sexually transmitted diseases and serve as a national focus and coordinator for medical, professional and public activities in relation to sexually transmissible diseases ("STDs") and HIV/AIDS in Ireland. The company's registered office is The Guide Clinic, St. James' Hospital, James Street, Dublin 8 and its registered number is 357392. The company is limited by guarantee incorporated in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis under the historical cost convention, unless otherwise specified within these accounting policies, and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, and the Companies Act 2014.

2.2 REVENUE

Income represents the members' subscriptions received and receipts from the conferences during the year.

2.3 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. ACCOUNTING POLICIES (CONTINUED)

2.6 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.7 FUND ACCOUNTING

The following funds are operated by the Charity:

Unrestricted Funds represent amounts which are expendable at the discretion of the Directors/Trustees 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.

2.8 INTEREST INCOME

Interest income is recognised in profit or loss using the effective interest method.

2.9 TAXATION

No charge to current or deferred taxation arises as the company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Number CHY13757. As the company is not registered for Value Added Tax (V.A.T.), the expenditure, assets and liabilities are stated inclusive of this irrecoverable taxation where applicable.

2.10 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

3. EMPLOYEES

The Company has no employees other than the Directors, who did not receive any remuneration (2023 - €NIL).

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. TAX ON SURPLUS INCOME

No charge to taxation arises as the charity has been granted charitable status under section 207, 266 and 609 of the Taxes Consolidation Act 1997.

5. DEBTORS

	2024	2023
	€	€
Accrued income	**12,000**	26,000
	12,000	26,000

6. CREDITORS: Amounts falling due within one year

	2024	2023
	€	€
Other creditors	**-**	1,067
Accruals	**7,250**	12,937
	7,250	14,004

7. COMPANY STATUS

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

8. APPROVAL OF FINANCIAL STATEMENTS

The board of Directors approved these financial statements for issue on 09-02-2026 .