

Registration number 230899

**Cancer Care West CLG**  
(A company limited by guarantee and not having a share capital)

**Directors' report and financial statements**  
**for the year ended 31 December 2021**

**Grogans**  
Chartered Accountants &  
Statutory Audit Firm  
4/5 High Street  
Galway

**Cancer Care West CLG**  
**(A company limited by guarantee and not having a share capital)**

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**Cancer Care West CLG**  
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**Directors and other information**

<b>Directors</b>	Padraic Clarke (Chairman) John MacNamara Sheila Byrnes John Donnelly Gerry Staunton Brian Thornton Anne Marie Groarke Dr. Margaret Murray Dr. Maccon Keane Prof. Frank Sullivan Padraig Burke Gerry Burke Gerry Purcell (resigned 26/05/21) Breda Tierney Paddy O'Malley Jean Kelly (appointed 24/02/21)
<b>Secretary</b>	Sheila Byrnes
<b>Company number</b>	230899
<b>Registered office</b>	Inis Aoibhinn Costello Road Shantalla Galway
<b>Auditors</b>	Grogans Accountancy Ltd Chartered Accountants 4/5 High Street Galway
<b>Bankers</b>	Allied Irish Bank Lynch's Castle Shop Street Galway  Bank of Ireland Eyre Square Galway  KBC Eyre Square Galway

**Cancer Care West CLG**  
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**Directors and other information**

**Solicitors**

D.M.O'Connor & Co.  
Cross St.  
Galway

**Charity Number**

CHY 11260

**Cancer Care West CLG**  
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**Directors' report for the year ended 31 December 2021**

The directors present their report and the audited financial statements for the year ended 31 December 2021.

**Principal activity and business review**

The Charity's principal aim is to enhance cancer patient care and wellbeing and to provide support to cancer patients and their families during and after their treatment. This continues to be achieved; through the provision of residential accommodation at Inis Aoibhinn, the Cancer Care West thirty-three bedroom lodge on the grounds of University Hospital Galway, psychological and support services located in our cancer support centres in Galway city and Letterkenny, Co Donegal and also through our Patient & Family Support Programme. In 2021 Cancer Care West provided support to over 2,300 people.

Following on from a challenging year with the advent of COVID-19 in 2020, the ongoing severity of the pandemic meant that 2021 was equally challenging. However once again, despite the necessary restrictions, all our vital services remained open for most of the year for all those who needed them. Our only interruption in service was for one week in May when Inis Aoibhinn was closed following a Cyber Attack on the HSE computer systems. While the attack did not directly affect the Cancer Care West systems it caused the closure of the University Hospital Galway (UHG) radiotherapy department, which meant patients were not in need of accommodation until they could recommence their treatment. Following on from this closure we worked with our Saolta colleagues in the radiotherapy department to get patients back on track and to prevent further delays for new patients, working longer days and keeping the lodge open at weekends to enable a catch-up. This effort, along with our ongoing ability to keep our other services open and COVID-19 free in 2021, reflects again the enormous dedication and flexibility of our staff and the resilience of our patients who continue to suffer disproportionately through the crisis.

Inis Aoibhinn again operated at capacity, despite the interruption, with 300 patients staying at the residence during the year. We had hoped to open our public areas (dining and sitting room facilities) to our patients in 2021, however after discussions with Public Health and the UHG Radiotherapy Department it was advised that we should delay moving forward with this plan until the booster vaccine campaign was further advanced for cancer patients. Then with cases rising in November and the advent of the new variant we had to delay these plans until 2022. Mindful of the isolation that residents were experiencing, and that this situation had gone on for a long time, we were however able to lift our restrictions on people accompanying patients who required additional support at the residence during their stay. So as of June those residents were facilitated to have someone stay with them.

We were very pleased in July to be advised that Galway City Council, as part of their Community Enhancement Programme Funding, granted us €7,000 to fund an outdoor covered area for residents to use in the garden area. Since then the project has progressed quickly and will be ready for residents to use from early 2022. This outdoor area will help us to support our residents to interact safely together outside in some comfort and we are grateful to the Galway City Local Community Development Committee (LCDC) for their support.

Another important element of our service at Inis Aoibhinn is our free bus service from and to Co. Mayo. Following the successful vaccine programme in 2021, the service was able to run at capacity but restricted to vaccinated patients and companions. However take up of the service remained high and in 2021 66 people were transported to the residence during the year, a hugely valued service for those who availed of it.

Families who have family members undergoing long-term cancer treatment at University Hospital Galway (UHG) often struggle to fund accommodation (apartment / B & B) in Galway while accompanying them during their treatment. Since 2013 Cancer Care West has offered support to these families through our Patient and Family Support Programme and during 2021 we supported 11 such families through this fund.



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**Directors' report for the year ended 31 December 2021**

During this our second year of working in a pandemic to provide psychosocial community support to cancer patients and their families we once again had to regretfully close our doors, both in Donegal and Galway, and move exclusively to remote working for the first few months of the year. This was again a very challenging time but with the advent of the vaccine programme our staff, once fully vaccinated, worked from the centres on a remote basis which was important both in terms of providing a well-managed service and in supporting each other. Our blended service then continued for the rest of the year.

In 2021 our support centre in Galway provided 6,800 sessions to 1,200 people affected by cancer. This total includes 2,387 in-person visits to the centre with 4,413 sessions provided remotely. Clearly our remote services are providing a huge benefit to cancer patients as during the year we provided 1,847 on-line psychology sessions and 1,139 oncology nursing support calls as well as remote physio, yoga, benefits advice and a list of classes and support groups.

Our Support Centre team also continued to offer Psycho-Oncology support services to Galway University Hospital and the Galway Clinic ensuring that cancer patients and their staff working at the hospital have access to a Cancer Care West clinical psychologist experienced in supporting people with cancer on a daily basis.. During 2021, 281 cancer patients were provided with 574 psychological consultations by the Charity's Psycho-oncologists.

One of the main highlights of the year in the Galway Support Centre was the development of the Children United in Bereavement Support (CUBS) programme, an 8-week online intervention for children aged 7 to 12 whose parent has died from cancer. The programme is focused on helping children navigate the bereavement experience so that they may foster adaptation from their grief, build an evolving relationship with their deceased parent and develop resilience. The overall aim is to produce a robust, evidenced-based therapeutic programme driven by feedback from the children and parents who have availed of the programme. Following a successful pilot programme, delivered in April/May, the aim is to deliver a second pilot in early 2022 and once completed to commence a national roll-out of the programme. We are grateful for the support we received for this programme, which included a grant for €28,000 received from the ReThink Ireland Fund and the commitment of funding from the National Cancer Control Program (NCCP) for a research assistant to work on the programme.

Our Letterkenny Support Centre commenced 2021 similar to that of 2020. Initially only in a position to offer a remote service due to government Covid-19 restrictions, things improved quickly with the Psycho-Oncology and Lymphoedema services both returning on a face-to-face basis mid-February. Our trainee Counsellor completed student placement with us and upon completion welcomed the opportunity to join us as a contractor. This is a great addition to our counselling team. Thankfully, the Centre was able to provide support to 237 clients in 2021 of which 152 were first time users and the Centre was accessed in person/remotely almost 1,200 times by cancer patients and their loved ones.

Totally our two centres, in Galway and Donegal supported 1,345 people affected by cancer involving approx. 8,000 interactions by Cancer Care West cancer support specialists. Also notable is the increase in outreach we have achieved using online services. In total we broadcast 6 live and interactive webinars over the year on a range of cancer related topics, we made 4 pre-recorded interviews with oncology specialists available on social media and we saw a considerable improvement in our social media engagement statistics achieving 62,000 Tweet impressions and 2.4 million Facebook impressions.

Given the constraints we lived and worked under, the increasingly contagious COVID variants which arrived and the growing demand for our services, we once again acknowledge the consummate efforts of our employees and contractors who are so dedicated to providing their expertise to those affected by cancer. As always, all of our services are free of charge, evidence based and delivered by fully qualified cancer support specialists.



**Cancer Care West CLG**  
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**Directors' report for the year ended 31 December 2021**

In 2021 the Cancer Care West fundraising programme continued to be severely impacted by the restrictions of the pandemic. Thankfully, as in previous years, University Hospital Galway (UHG) contributed towards the operating costs of Inis Aoibhinn providing €600,000 for the charity. Cancer Care West would like to acknowledge the ongoing financial support from UHG without which our residential service could not operate. With the advent of the pandemic in 2020 Cancer Care West commenced a strategic partnership with the NCCP to offer a remote counselling service to cancer patients and their families through the launch of a National Helpline. This nationwide service, called "Together for Cancer Concern", continued throughout 2021 providing 538 psychological support sessions. Thanks to the NCCP who provided €290,000 (over two years) to help fund this service.

The fundraising efforts of our loyal supporters have always been the foundation of our charity and enable the breadth of services we provide. With the ongoing pandemic, 2021 was another very difficult year for fund raising, with conventional forms of face-to-face events restricted for most of the year. Taking this into account, an outstanding effort was made by our wonderful fundraisers and sponsors who still managed to raise over €1.08m for the charity. This was augmented by a state COVID-aid Stability Grant of €90,000 which was awarded during the year.

While the majority of our annual fundraising events could not take place for the second year in a row, fortunately, our champion fundraising army remained creative and even invented new annual events. An example of this was the Donegal Camino, an event which was founded by Donegal local Peggy Stringer in 2020 for a few people to enjoy some guided walks and talks around the beautiful coastline of Donegal while raising some money for charity. They enjoyed it so much they persuaded Peggy to take it to a whole new level in 2021, ably supported by Noel Cunningham our Patron, and Deirdre Mc Glone. About 50 walkers from all over the country joined in, extending the event over a week of activities, while generating €26,000 for Cancer Care West. The 2022 event is already in planning for September.

Virtual fundraising events remained the cornerstone of the charity's income throughout the year but as this method of fundraising grew in popularity, the channel became saturated and breaking through the noise was more difficult. Two major campaigns highlighted our charity namely Gorgeous Gúna and Do Your Best For Cancer Care West. These two campaigns, driven by our patrons Noel Cunningham and Padraig Burke respectively, relied on viral fundraising devices and between them they generated over €70,000, again showing the power of the virtual world.

In summary, despite it being another difficult year for everyone, our wonderful supporters came through for us and once again generated the crucial funds we need to operate. We are grateful to every person who contributed to our efforts, especially knowing what it has meant to cancer sufferers during COVID-19. Cancer Care West is committed to continuing to provide support to cancer patients and their families in the West of Ireland through all stages of their cancer journey. We could not do so without our dedicated and hardworking staff and volunteers who went above and beyond in their work during the year in extremely difficult conditions. We also wish to acknowledge the help and support of UHG, and also our many and varied donors and fundraisers to whom we are deeply grateful.

## **Results**

The results for the year are set out on page 12.

## **Principal Risks and Uncertainties**

The main risk to the future activities of the charity is the on-going challenge to fully fund the expanded range of services offered by the charity in a difficult economic environment and to expand these services as further needs are identified.

**Cancer Care West CLG**  
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**Directors' report for the year ended 31 December 2021**

**Important events since the year end**

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

**Future developments**

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

**Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page.

**Relevant Audit Information Statement**

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the statutory auditor in connection with preparing its report, of which the statutory auditor is unaware. Having made enquiries of fellow directors and the company's statutory auditor, each director has taken all the steps he/she is obliged to take as a director to make himself/herself aware of any relevant information and to establish that the statutory auditor is aware of that information.

**Accounting Records**

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company. In order to comply with the requirements of the act, the directors have appointed suitable staff to carry out this function. The accounting records are kept at the registered office and principal place of business at Inis Aoibhinn, Costello Road, Shantalla, Galway.

**Legal Status**

Cancer Care West CLG is a company incorporated under the Companies Act 2014 limited by guarantee and not having a share capital. The company is exempt from corporation tax. The objects of the company are charitable in nature with established charitable status, (Charity status no: CHY 11260). All income is applied towards the promotion of charitable objectives of the company.



**Cancer Care West CLG**  
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**Directors' report for the year ended 31 December 2021**

**Board Attendance**

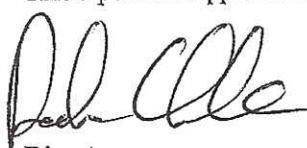

In March 2017 the Board agreed to publish attendance of each Board member at the meetings. There were five meetings held in 2021 (all virtually). The schedule below sets out the Board members' attendances:

<b>Board member</b>	<b>Meeting attendance</b>
Gerry Burke	5
Padraig Burke	5
Sheila Byrnes	5
Padraic Clarke	5
John Donnelly	5
Ann Marie Groarke	4
Maccon Keane	-
John McNamara	5
Margaret Murray	4
Gerry Purcell	-
Gerry Staunton	5
Frank Sullivan	-
Brian Thornton	5
Breda Tierney	5
Jean Kelly	4
Paddy O'Malley	4

**Auditors**

The auditors, Grogans Accountancy Ltd, have indicated their willingness to continue in office in accordance with Section 383 (2) of Companies Act 2014.

This report was approved by the Board and signed on its behalf by

   
**Director** **Director**

**Date:**

11/5/22.

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**Statement of Directors' responsibilities for the members' financial statements**

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 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 surplus or deficit of the company for that period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standard; 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 confirm that they have complied with the above requirements in preparing the financial statements.

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.

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

**Cancer Care West CLG**  
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**Independent auditors' report to the members of**  
**Cancer Care West CLG**  
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**Opinion**

We have audited the financial statements of Cancer Care West CLG ('the Company') for the year ended 31 December 2021, which comprise the Income and Expenditure Account, the Balance Sheet, Statement of Changes in Equity and notes to the financial statements, including the summary of significant accounting policies set out in note 3. 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, applying Section 1A of that standard.

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 2021 and of its surplus for the year then ended;

have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that standard; 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 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 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 have availed of an exemption provided by IAASA's Ethical Standards - Section 6 - Provisions Available for the Audit of Small Entities in the circumstances set out in note 17 to the financial statements.

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 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.



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**Independent auditors' report to the members of**  
**Cancer Care West CLG**

**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.

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

We have nothing to report in this regard.

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

Based solely on the work undertaken in the course of the audit, we report that:  
in our opinion, the information given in the directors' report is consistent with the financial statements; and  
in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

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

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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 made. 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 on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**Cancer Care West CLG**  
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**Independent auditors' report to the members of**  
**Cancer Care West CLG**

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

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

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

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

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



**Richard Grogan**  
for and on behalf of  
**Grogans Accountancy Ltd**  
Chartered Accountants & Statutory Audit Firm

**Chartered Accountants**  
**4/5 High Street**  
**Galway**

Date: 11 May 2022

**Cancer Care West CLG**  
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**Income and expenditure account  
for the year ended 31 December 2021**

		Continuing operations	
		2021	2020
	Notes	€	€
Income from fundraising and bequests		1,083,713	1,157,519
Cost of fundraising		<u>(195,995)</u>	<u>(170,438)</u>
<b>Gross Surplus</b>		887,718	987,081
Administrative expenses		(32,766)	(26,466)
Inis Aoibhinn costs		(1,044,327)	(922,231)
Support Centre costs		(790,877)	(775,681)
HSE annual subvention	4	600,000	600,000
Sundry income		<u>624,918</u>	<u>566,615</u>
<b>Operating Surplus/(Deficit) for the year</b>	4	244,666	429,318
Interest receivable and similar income		<u>155</u>	<u>287</u>
<b>Surplus for the year</b>		<u><u>244,821</u></u>	<u><u>429,605</u></u>

The income and surplus relate to continuing operations as no businesses were acquired or disposed of in either financial period.

The notes on pages 15 to 24 form an integral part of these financial statements.



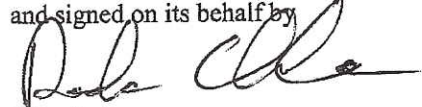
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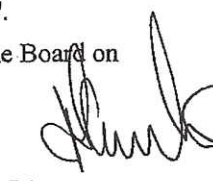
**Balance sheet as at 31 December 2021**

		2021		2020	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8		3,138,118		3,278,978
<b>Current assets</b>					
Debtors	9	47,774		35,299	
Designated development bank funds	10	3,134,467		3,134,587	
Cash at bank and in hand		953,550		517,412	
		4,135,791		3,687,298	
<b>Creditors: amounts falling due within one year</b>	11	(232,778)		(140,466)	
<b>Net current assets</b>			3,903,013		3,546,832
<b>Total assets less current liabilities</b>			7,041,131		6,825,810
<b>Deferred Income</b>					
Dept. of Health capital grant	13		(297,500)		(327,000)
<b>Net assets</b>			6,743,631		6,498,810
<b>Capital and reserves</b>					
Designated reserves	15		3,134,467		3,134,587
Revenue reserves account			3,609,164		3,364,223
<b>Total Equity</b>			6,743,631		6,498,810

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the Board on  
and signed on its behalf by

  
Director

  
Director

Date:

11/5/22

The notes on pages 15 to 24 form an integral part of these financial statements.

**Cancer Care West CLG**  
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**Statement of Changes in Equity**  
**as at 31 December 2021**

	<b>Retained Earnings</b>	<b>Designated Reserves</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2020	3,084,905	2,984,300	6,069,205
Surplus for the year	429,605	-	429,605
Other movements in equity	(150,287)	150,287	-
At 31 December 2020	<u>3,364,223</u>	<u>3,134,587</u>	<u>6,498,810</u>
Surplus for the year	244,821	-	244,821
Other movements in equity	120	(120)	-
At 31 December 2021	<u><u>3,609,164</u></u>	<u><u>3,134,467</u></u>	<u><u>6,743,631</u></u>

The notes on pages 15 to 24 form an integral part of these financial statements.

**Cancer Care West CLG**  
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**Notes to the financial statements**  
**for the year ended 31 December 2021**

**1. General information**

The financial statements comprising the Income and Expenditure Account, Balance Sheet, Statement of Changes in Equity and the related notes constitute the individual financial statements of Cancer Care West CLG for the financial year ended 31 December 2021.

Cancer Care West CLG is a charity whose principal aim is to enhance cancer patient care and to provide support to cancer patients and their families during and after their treatment. The company's registered office is Inis Aoibhinn, Costello Road, Shantalla, Galway. The company is one limited by guarantee and not having a share capital.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**3. Statement of accounting policies**

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

**3.1. Basis of preparation**

The financial statements are prepared in Euro, which is the functional currency of the entity.

The audited financial statements have been prepared on the going concern basis under the historical cost convention, and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS 102, and with the Companies Act 2014.

Although the Covid-19 Pandemic has continued to have had an impact on the company's fundraising income, the level of grant funding (somewhat similar to 2020) coupled with its strong balance sheet position has enabled the company to withstand the challenges presented by Covid-19.

**Disclosure exemptions**

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



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**Notes to the financial statements**  
**for the year ended 31 December 2021**

**3.2. Income**

Income represents donations, receipts from charity events run by the company, net proceeds of fundraising activities run by third party events, sale of Christmas cards and bequests.

Income from monetary donations from the public is generally recognised when the donations are received. The income from events run by the company is recognised in the period of the event taking place and where receipt of the funds is virtually certain and the amount can be measured with sufficient reliability.

Income from fundraising activities run by third parties is recognised in the period of the event taking place and where receipt of the funds is virtually certain and the amount can be measured with sufficient reliability.

The value of services provided by volunteers has not been included.

Income from the sale of Christmas cards is recognised in the period of the order for the Christmas cards, receipt is virtually certain and the company is legally entitled to the income.

Income from legacies and bequest is recognised when the company receives confirmation of unconditional entitlement to the bequest.

**Non cash income**

Non cash income / donations is recognised when receipt is virtually certain, and the value of the donation can be reliably ascertained. The value of services provided by volunteers has not been included as income.

**Expenditure**

Management and administration costs comprise of expenditure incurred by the charity on general administration, running of the Inis Aoibhinn residence, the Cancer Support Centres and expenditure on management and compliance with constitutional and statutory requirements.

**3.3. Tangible fixed assets and depreciation**

**Tangible fixed assets**

All tangible fixed assets are stated at cost.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	Straight line over fifty years
Mini coach		Straight line over five years
Computers and software	-	Straight line over five years
Office equipment	-	Straight line over ten years
Fixtures and Fittings	-	Straight line over ten years

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**3.4. Impairment of Assets**

At each reporting date, fixed assets are reviewed to determine whether there is any indication of possible impairment in the recoverable amount. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Income & Expenditure account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Income & Expenditure account.

**3.5. Reserves**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have been designated for no other purpose. Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

**3.6. Investments**

Current asset investments are at the lower of cost and net realisable value.

**3.7. Foreign currencies**

The financial statements are stated in €.

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

**3.8. Taxation**

No provision has been made for taxation on the basis that the company has been granted an exemption from tax under the provision of S.207 Taxes Consolidation Act, 1997, (Charity number: 11260).

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**Notes to the financial statements**  
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**3.9. Significant judgements 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.

**Bad Debts**

Provision is made for expected bad debts included in trade debtors. The provision is based on the up to date knowledge of the customers concerned and recent payment history of such customers.

**Establishing useful economic lives for depreciation purposes of tangible fixed assets**

A significant portion of the total assets are comprised of long-lived assets, consisting primarily of Tangible fixed assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual lives. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets useful economic lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**3.10. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The charity operates a defined contributions occupational pension scheme for some employees. Contributions are paid by the charity to a trust fund separate from the charity's finances.

**3.11. Government grants**

Grants from governments and institutional donors are recognised as income when activities to which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt. Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

**3.12. Short term employee benefits**

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.



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**3.13. Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Operating surplus	2021 €	2020 €
Operating surplus is stated after charging:		
Depreciation	<u>187,278</u>	<u>179,343</u>
<b>and after crediting:</b>		
Government revenue grants	<u>1,209,698</u>	<u>1,088,416</u>

Government grants for both years include direct subvention from the HSE to support the operating costs of Inis Aoibhinn. Also included in government grants in 2021 are Covid employment wage subsidies (EWSS), grant aid from the Covid-19 Stability scheme for Community and Voluntary, Charity and Social Enterprise Organisations, grant aid from the National Cancer Control Program, grant aid from Rethink Ireland and grant aid from Galway City Council.

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**Notes to the financial statements**  
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**5. Employees**

**Number of employees**

The average monthly numbers of employees during the year were:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Management and Administration	5	4
Fundraising	4	4
Nursing & Healthcare	20	22
	<u>29</u>	<u>30</u>

**6. Directors' and Key Management Remuneration**

There was no directors' remuneration during either of the two years.

The key management remuneration was €114,669 (2020: €108,793) inclusive of employer pension contributions.

**7. Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page.

<b>8. Tangible fixed assets</b>	<b>Leasehold Buildings</b>	<b>Computers &amp; Software</b>	<b>Mini coach</b>	<b>Fixtures, fittings and equipment</b>	<b>Support Centres</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>						
At 1 January 2020	3,628,032	102,508	147,538	575,184	845,555	5,298,817
Additions	-	7,867	-	4,384	34,167	46,418
At 31 December 2021	<u>3,628,032</u>	<u>110,375</u>	<u>147,538</u>	<u>579,568</u>	<u>879,722</u>	<u>5,345,235</u>
<b>Depreciation</b>						
At 1 January 2020	998,815	87,068	59,016	437,820	437,120	2,019,839
Charge for the year	72,561	7,385	29,508	9,406	68,418	187,278
At 31 December 2021	<u>1,071,376</u>	<u>94,453</u>	<u>88,524</u>	<u>447,226</u>	<u>505,538</u>	<u>2,207,117</u>
<b>Net book values</b>						
At 31 December 2021	<u>2,556,656</u>	<u>15,922</u>	<u>59,014</u>	<u>132,342</u>	<u>374,184</u>	<u>3,138,118</u>
At 1 January 2020	<u>2,629,217</u>	<u>15,440</u>	<u>88,522</u>	<u>137,364</u>	<u>408,435</u>	<u>3,278,978</u>

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**Notes to the financial statements**  
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<b>9. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Trade debtors	41,097	29,953
Other debtors	1,372	844
Prepayments	5,305	4,502
	<u>47,774</u>	<u>35,299</u>
<b>10. Current asset investments</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Development deposit bank funds - bank deposits	3,134,467	3,134,587
	<u>3,134,467</u>	<u>3,134,587</u>
<b>11. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Other creditors	23,234	38,661
Accruals	52,334	32,319
Deferred Income	75,810	-
PAYE/PRSI	81,400	69,486
	<u>232,778</u>	<u>140,466</u>
<b>12. Financial Instruments</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade and other debtors	47,774	35,299
Cash and short term deposits	4,088,017	3,651,999
<i>Financial Liabilities measured at amortised cost</i>		
Other creditors	23,234	38,661
Accruals	128,144	32,319
PAYE/PRSI	81,400	69,486



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**Notes to the financial statements  
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<b>13. Capital Grants</b>	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Dept. of Health capital grants</b>		
Balance at beginning of the year	267,000	276,500
Released in year	(9,500)	(9,500)
At 31 December 2021	<u>257,500</u>	<u>267,000</u>

A Department of Health Capital Grant of €350,000 had been received in late 2006. This grant is being released over the 50 year life of the Inis Aoibhinn residence building to match an element of the depreciation of this building.

A capital grant of €25K was received in 2017 from the HSE. This grant is being amortised over ten years equivalent to the depreciation rate on the fit-out costs of the Support Centre in Letterkenny.

<b>CLÁR capital grant</b>		
Balance at beginning of the year	60,000	80,000
Released in year	(20,000)	(20,000)
At 31 December 2021	<u>40,000</u>	<u>60,000</u>

A capital grant of €100K was received in 2018 from the Department of Rural and Community Development under the CLÁR initiative 2018. The grant relates to the purchase of a mini coach to facilitate the transport of patients based in County Mayo to and from Inis Aoibhinn.

Total capital grants (after amortisation) at end of year	<u>297,500</u>	<u>327,000</u>
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**Cancer Care West CLG**  
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**Notes to the financial statements**  
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**14. Revenue Grants and Other Funding**

The company received a grant of €600,000 from the HSE in 2021 under a Service Level Agreement towards the running costs of Inis Aoibhinn.

A grant of €90,500 was received from Pobal under the Covid-19: Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations (CSS) on behalf of the Department of Rural and Community Development.

The company received funding of €36,757 from the National Cancer Control Programme (NCCP) in respect of the following:

€23,757 - Children Unite in Bereavement Support programme

€13,000 - Funding support for Senior Psychologist

Separately a grant of €75,810 was received from NCCP in 2021 towards expenditure to be incurred in 2022. Consequently the grant amount has not been taken to income in 2021, but is instead treated as deferred income at the year-end.

Rethink Ireland (Social Innovation Growth Fund Ireland CLG) awarded a total grant of €40,000 to Cancer Care West CLG towards the latter's work with the Children Unite in Bereavement Support project. €28,000 was received in 2021 and this amount has been taken to income in the period.

**15. Designated Reserves**

These are specific reserves set aside for the development of fixed assets in line with the strategic focus of the charity.

**16. Capital commitments**

**2021                      2020**

Contracted for but not provided in the financial statements

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**17. Company Limited by Guarantee**

The company is one limited by guarantee not having a share capital (CLG). The liability of each member, in the event of the company being wound up is €1.27 each. This guarantee continues for one financial year after membership ceases. The company is governed by its memorandum and articles of association.

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**Notes to the financial statements**  
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**18. Ethical Standard - Provisions Available for Audit of Small Entities**

In common with many other businesses of our size and nature we use our Auditors to assist with accounting and related matters which are separate to the audit function. During the year the Auditors assisted with the preparation of the financial statements, filings for vat reclaims under the charities Vat compensation scheme and with Companies Registration Office filing.

**19. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**20. Approval of financial statements**

The financial statements were approved by the Board on .