

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 2022

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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Directors and other information

Directors	Padraic Clarke (Chairman) John MacNamara Sheila Byrnes John Donnelly Gerry Staunton Brian Thornton AnnMarie Groarke Dr. Margaret Murray Dr. Maccon Keane Prof. Frank Sullivan Padraig Burke Gerry Burke Breda Tierney Paddy O'Malley Jean Kelly Joe Smyth (appointed 23/02/22)
Secretary	Sheila Byrnes
Company number	230899
Registered office	Inis Aoibhinn Costello Road Shantalla Galway
Auditors	Grogans Accountancy Ltd Chartered Accountants 4/5 High Street Galway
Bankers	Allied Irish Bank Lynch's Castle Shop Street Galway Bank of Ireland Eyre Square Galway
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 2022

The directors present their report and the audited financial statements for the year ended 31 December 2022.

Principal activity and business review

Cancer Care West'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, a 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 2022 Cancer Care West provided support to over 2,700 people. This is nearly 20% more than we helped in 2021, reflecting the backlog of cancer diagnosis post-COVID and the fact that more patients are again willing to seek help outside their treatment plans.

While the country battled with learning to live with the pandemic, at Cancer Care West life continued uninterrupted with all our vital services open for those who needed them. We continued to keep to the strictest guidelines to protect our vulnerable service users, keeping contacts to a minimum, maintaining the closure of common areas and providing many of our services remotely. While our staff and those in their care had grown used to the necessary precautions, they remained challenging and the year overall continued to be dominated by COVID-19 concerns. It was only towards the latter stages of the year that we could slowly remove some of our longer-standing constraints, e.g. welcoming drop-ins to our support centres and serving meals in our dining area at Inis Aoibhinn. Thankfully once again we had no outbreak of the virus at any of our premises.

As usual, Inis Aoibhinn again operated at capacity, with 335 patients staying at the residence during the year. We took the opportunity, when the dining facility was closed, to update the dining room furniture ensuring the newly installed furniture is easily cleaned and disinfected. When we reopened the dining area in October it looked fresh and bright and welcoming. We also finished building and furnishing our new pergola in the Inis Aoibhinn garden and added lighting to make it feel welcoming and bright. The pergola seats up to 12 people and is a lovely outdoor space that patients and their family and friends can enjoy throughout the warmer months. We are grateful to the Galway City Local Community Development Committee (LCDC) for their support in getting this project off the ground. Our free bus service which runs weekly between Co. Mayo and Inis Aoibhinn remained very popular throughout the year with a record number of 80 patients using the service.

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 2022 we supported 21 people through this fund.

In 2022 our support centre in Galway provided 6,391 sessions to 1,159 people affected by cancer. Our highly experienced clinical psychologists also continued to offer Psycho-Oncology support services to in-patient cancer patients, seeing 145 patients at Galway University Hospital and 87 patients at the Galway Clinic. Aligned with this service they also provided psychotherapy services to oncology staff at the hospitals ensuring that they too get the support they need while working in this complex and emotional medical field. Our Letterkenny Support Centre also remained very busy throughout the year providing support to 325 clients who had 1,410 interactions with the centre in 2022. As with the Galway Centre the Letterkenny Centre also provides psycho-oncology support to patients in Letterkenny Hospital, and this year we supported 33 in-patients at the hospital.

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Totally our two centres, in Galway and Donegal supported 1,749 people affected by cancer involving approximately 8,000 interactions by Cancer Care West cancer support specialists. We also continued to build our digital outreach program broadcasting 6 live and interactive webinars over the year on a range of cancer related topics, as well as an online campaign to raise awareness around bowel cancer. We again saw a considerable improvement in our social media engagement statistics achieving 1,379 Tweet impressions, an increase of 92% over 2021, and we now have over 15,000 followers across our Facebook pages.

One of the key highlights of the year was the rollout 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. Following a successful pilot test in 2021, 3 more programmes were conducted in 2022 attended by 18 children and 14 parents. An associated parent's programme was developed to offer skills on how best to support their children in their grief, as well as providing peer support to parents. Most importantly the proof-of-concept, i.e. providing grief counselling in an online setting to children bereaved by cancer, demonstrates our leadership in the clinical psycho-oncology field and showcases our expertise in this area. The importance of this work was recognised by the Late Late Toy Show Appeal, who awarded us a grant of €67,400 to help ensure that we progress our work so that it could be rolled out nationally and delivered to more children around the country. This grant meant that as well as refining and delivering the programmes, the team also prepared a facilitator manual and training materials.

From the charity's income perspective, 2022 was a challenging year. The lingering effects of the pandemic especially impacted the first six months, while the cost-of-living crisis has also negatively affected the success of fundraising efforts. Thankfully the last half of the year did see an increase in fundraising activity and ultimately we had a successful year, generating just over €2m in revenue. As in previous years, University Hospital Galway (UHG) contributed towards the operating costs of Inis Aoibhinn. In recognition of the cost-of-living increases we experienced during the year, their grant was increased by €50k to €650k. Cancer Care West would like to acknowledge this ongoing financial support from UHG without which our residential service could not operate. The National Cancer Support Programme (NCCP) also provides funds for the charity and in 2022 allocated €74k to us. This funding is based on the number of new patients who avail of our services each year and is an important part of our annual funding stream.

The momentum we had generated through our fundraising programme, up to 2019, was severely disrupted during the pandemic and rebuilding this momentum takes time. In particular people were still reluctant to participate in large gatherings and many of our stalworth supporters were not yet ready to restart their activity. We were delighted however that this year we saw the welcome return of some of our flagship events as well as the smaller grassroots efforts that contribute so much to the annual funds raised. Our loyal supporters have always been the foundation of our charity and enable the breadth of services we provide. In 2022, through their efforts over €1.097m was raised for the charity. This reflects the hard work and dedication of so many people who continue to support the work of the charity with ever evolving and creative ways of fundraising on our behalf.

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One of our key events, the annual Galway Bay Swim held in memory of Frances Thornton, became a virtual event during COVID but happily returned to normal in 2022. This event is now one of the most important events on the Galway calendar. The spectacle it creates is excellent for our brand awareness but most importantly it raises over €100k each year for our services. Rapidly becoming our second annual flagship event, the Donegal Camino, went from strength to strength this year, culminating with over 100 people climbing Sliabh Liag on the final day. Thanks to the efforts of the event organisers and patrons, especially Peggy Stringer, Noel Cunningham and Deirdre Mc Glone, over €50k was raised as participants from the US, Scotland and from all over the island of Ireland enjoyed a fantastic week exploring the wonders of Donegal nature and hospitality. Plans are already underway for an even bigger event in 2023. Finally we would like to acknowledge the contribution of Galwayman Stephen Tummon, who swam the English Channel on Friday 8th July 2022 and raised €18k for Cancer Care West.

In summary 2022 was challenging but we remained on track to provide all of our vital services, while looking at new and better ways to do many of the things we do. As always we wish to acknowledge the consummate efforts of our employees and contractors who are so dedicated to providing their expertise to those affected by cancer. Our ability to provide these services is reliant on their professional expertise, their diligence and commitment. The wonderful team working at Cancer Care West constantly go above and beyond to ensure the quality of our offerings and we remain grateful for their devotion to our work. 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 10.

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.

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.

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Directors' report for the year ended 31 December 2022

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.

Board Attendance

There were four meetings held in 2022 . The schedule below sets out the Board members' attendances:

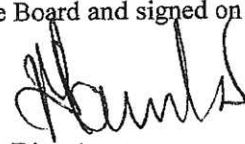
Board member	Meeting attendance
Gerry Burke	1
Padraig Burke	4
Sheila Byrnes	4
Padraic Clarke	3
John Donnelly	1
AnnMarie Groarke	3
Maccon Keane	-
John McNamara	1
Margaret Murray	4
Gerry Staunton	3
Frank Sullivan	-
Brian Thornton	3
Breda Tierney	4
Jean Kelly	4
Paddy O'Malley	-
Joe Smyth	3

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: 24 May 2023

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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" (applying Section 1A of that standard) 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
(A company limited by guarantee and not having a share capital)

Opinion

We have audited the financial statements of Cancer Care West CLG ('the Company') for the year ended 31 December 2022, 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 2022 and of its deficit 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 18 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.

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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. 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: **24 May 2023**

Cancer Care West CLG
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Income and expenditure account
for the year ended 31 December 2022

	Notes	Continuing operations	
		2022	2021
		€	€
Income from fundraising and bequests		1,097,739	1,083,713
Cost of fundraising		<u>(231,604)</u>	<u>(195,995)</u>
Gross Surplus		866,135	887,718
Administrative expenses		(39,481)	(32,766)
Inis Aoibhinn costs		(1,110,570)	(1,044,327)
Support Centre costs		(944,415)	(790,877)
HSE annual subvention	4	650,000	600,000
Sundry income		<u>279,482</u>	<u>624,918</u>
Operating (Deficit) / Surplus for the year 4		(298,849)	244,666
Interest receivable and similar income		<u>-</u>	<u>155</u>
(Deficit) / Surplus for the year		<u><u>(298,849)</u></u>	<u><u>244,821</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 13 to 22 form an integral part of these financial statements.

Cancer Care West CLG
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Balance sheet as at 31 December 2022

		2022		2021	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	8		2,977,879		3,138,118
Current assets					
Stocks		1,687		-	
Debtors	9	156,165		47,774	
Designated development bank funds	10	3,133,173		3,134,467	
Cash at bank and in hand		587,734		953,550	
		<u>3,878,759</u>		<u>4,135,791</u>	
Creditors: amounts falling due within one year	11	<u>(143,856)</u>		<u>(232,778)</u>	
Net current assets			3,734,903		3,903,013
Total assets less current liabilities			6,712,782		7,041,131
Deferred Income					
Dept. of Health capital grant	13		<u>(268,000)</u>		<u>(297,500)</u>
Net assets			<u>6,444,782</u>		<u>6,743,631</u>
Capital and reserves					
Designated reserves	15		3,133,173		3,134,467
Revenue reserves account			<u>3,311,609</u>		<u>3,609,164</u>
Total Equity			<u>6,444,782</u>		<u>6,743,631</u>

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 24 May 2023 and signed on its behalf by


Director


Director

Date:

Cancer Care West CLG
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Statement of Changes in Equity
as at 31 December 2022

	Retained Earnings	Designated Reserves	Total
	€	€	€
At 1 January 2021	3,364,223	3,134,587	6,498,810
Surplus for the year	244,821	-	244,821
Other movements in equity	120	(120)	-
At 31 December 2021	<u>3,609,164</u>	<u>3,134,467</u>	<u>6,743,631</u>
(Deficit) / Surplus for the year	(298,849)	-	(298,849)
Other movements in equity	1,294	(1,294)	-
At 31 December 2022	<u><u>3,311,609</u></u>	<u><u>3,133,173</u></u>	<u><u>6,444,782</u></u>

The notes on pages 13 to 22 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 2022

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 2022.

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.

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 2022

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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Notes to the financial statements
for the year ended 31 December 2022

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. Stock

Stock is valued at the lower of cost and net realisable value.

3.8. 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.

3.9. 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
for the year ended 31 December 2022

3.10. 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.

3.11. 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.

3.12. 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.

3.13. 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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Notes to the financial statements
for the year ended 31 December 2022

3.14. 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.

4. Operating (deficit)/ surplus	2022 €	2021 €
Operating (deficit) / surplus is stated after charging:		
Depreciation	183,482	187,278
and after crediting:		
Government revenue grants	881,710	1,209,698
Government grants amortised	29,500	29,500

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 2022 are grant aid from the National Cancer Control Program, grant aid from Community Foundation Ireland and grant aid from Rethink Ireland.

5. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2022 Number	2021 Number
Management and Administration	5	4
Fundraising	4	4
Nursing & Healthcare	22	22
	31	30

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6. Directors' and Key Management Remuneration

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

The key management remuneration was €120,719 (2021: €114,669) 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.

8. Tangible fixed assets	Leasehold Buildings €	Computers & Software €	Mini coach €	Fixtures, fittings and equipment €	Support Centres Fixtures €	Total €
Cost						
At 1 January 2022	3,628,032	110,375	147,538	579,568	879,722	5,345,235
Additions	-	5,311	-	6,055	11,877	23,243
Disposals	-	(31,826)	-	-	-	(31,826)
At 31 December 2022	3,628,032	83,860	147,538	585,623	891,599	5,336,652
Depreciation						
At 1 January 2022	1,071,376	94,453	88,524	447,226	505,538	2,207,117
On disposals	-	(31,826)	-	-	-	(31,826)
Charge for the year	72,561	7,258	29,508	9,741	64,414	183,482
At 31 December 2022	1,143,937	69,885	118,032	456,967	569,952	2,358,773
Net book values						
At 31 December 2022	2,484,095	13,975	29,506	128,656	321,647	2,977,879
At 31 December 2021	2,556,656	15,922	59,014	132,342	374,184	3,138,118

9. Debtors	2022 €	2021 €
Trade debtors	43,309	41,097
Other debtors	88,194	1,372
Prepayments	24,662	5,305
	<u>156,165</u>	<u>47,774</u>

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Notes to the financial statements
for the year ended 31 December 2022

10. Current asset investments	2022	2021
	€	€
Development deposit bank funds - bank deposits	3,133,173	3,134,467
	<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year	2022	2021
	€	€
Other creditors	40,496	23,234
Accruals	52,399	52,334
Deferred Income	-	75,810
PAYE/PRSI	50,961	81,400
	<u> </u>	<u> </u>
	143,856	232,778
	<u> </u>	<u> </u>
12. Financial Instruments	2022	2021
	€	€
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade and other debtors	156,165	47,774
Cash and short term deposits	3,720,907	4,088,017
<i>Financial Liabilities measured at amortised cost</i>		
Other creditors	40,496	23,234
Accruals	52,399	128,144
PAYE/PRSI	50,961	81,400

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13. Capital Grants	2022 €	2021 €
Dept. of Health capital grants		
Balance at beginning of the year	257,500	267,000
Released in year	(9,500)	(9,500)
At 31 December 2022	<u>248,000</u>	<u>257,500</u>

A Department of Health Capital Grant of €350,000 was 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.

CLÁR capital grant		
Balance at beginning of the year	40,000	60,000
Released in year	(20,000)	(20,000)
At 31 December 2022	<u>20,000</u>	<u>40,000</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>268,000</u>	<u>297,500</u>
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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 €650,000 from the HSE in 2022 under a Service Level Agreement towards the running costs of Inis Aoibhinn.

A grant of €67,400 was received from The Community Foundation of Ireland (arising from the RTE Toy Show Appeal).

The company received funding of €74,000 from the National Cancer Control Programme (NCCP) in respect of the Community Cancer Care Support Centre.

Separately a grant of €75,810 was received from NCCP in 2021 towards expenditure to be incurred in 2022. Consequently the grant amount was not taken to income in 2021, but was instead treated as deferred income at 31/12/21. The amount is included as income in 2022.

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 in 2021. The balance of the grant, €12,000 was received in 2022 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	2022	2021
Contracted for but not provided in the financial statements	-	-

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.

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.

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Notes to the financial statements
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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 24 May 2023.