

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 2023**

**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)**

**Contents**

|   | <b>Page</b>    |
|---|----------------|
| Directors and other information   | <b>1 - 2</b>   |
| Directors' report   | <b>3 - 6</b>   |
| Statement of Directors' Responsibilities  | <b>7</b>       |
| Independent Auditors' report to the members                                     | <b>8 - 10</b>  |
| Income and expenditure account  | <b>11</b>      |
| Balance sheet   | <b>12</b>      |
| Statement of Changes in Equity  | <b>13</b>      |
| Notes to the financial statements<br>including Statement of Accounting Policies | <b>14 - 22</b> |

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

**Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Gerry Burke (Chairman)<br>John MacNamara (resigned 13/12/23)<br>Sheila Byrnes<br>John Donnelly<br>Gerry Staunton<br>Brian Thornton<br>AnnMarie Groarke<br>Dr. Margaret Murray<br>Dr. Maccon Keane<br>Prof. Frank Sullivan<br>Padraig Burke<br>Padraic Clarke<br>Breda Tierney<br>Paddy O'Malley<br>Jean Kelly<br>Joe Smyth<br>Noel Cunningham (appointed 20/09/23)<br>Joe Martin (appointed 20/09/23)<br>Lorna Siggins (appointed 13/12/23) |
| <b>Secretary</b>         | Sheila Byrnes   |
| <b>Company number</b>    | 230899  |
| <b>Registered office</b> | Inis Aoibhinn<br>Costello Road<br>Shantalla<br>Galway   |
| <b>Auditors</b>          | Grogans Accountancy Ltd<br>Chartered Accountants<br>4/5 High Street<br>Galway   |
| <b>Bankers</b>           | Allied Irish Bank<br>Lynch's Castle<br>Shop Street<br>Galway<br><br>Bank of Ireland<br>Eyre Square<br>Galway  |

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

**Directors and other information**

**Solicitors**

D.M.O'Connor & Co.  
5 Mary Street  
Galway

**Charity Number**

CHY 11260  
RCN: 20030438

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

**Directors' report for the year ended 31 December 2023**

The directors present their report and the audited financial statements for the year ended 31 December 2023.

**Principal activity and business review**

2023 was a challenging year for anybody who received or was already living with a cancer diagnosis. The need for our services therefore was more important than ever. Thankfully we remained a stalwart support for anyone who came to us for help as we continued to expand and innovate our services to best meet their needs. In 2023 we provided practical and emotional support to nearly 2,850 people whether in-person at our residential lodge and cancer support centres or remotely through our online cancer awareness and support programmes.

Our Support Centres in Galway and Letterkenny continued to provide in person and remote psychological and psychosocial support to patients of all ages and their families. In total 1,486 clients availed of 9,942 sessions with support centre staff, a 10% increase in the number of sessions over 2022. A key focus during the year was the launch of a significant Cancer-Rehabilitation programme to help patients in restoring their physical function and strength so that they can maintain optimal health and healthy lifestyle behaviours. This included an upgrade to our gym facility in the Galway Support centre as well as hiring an exercise physiologist to develop and deliver the programmes.

In May 2023 the National Cancer Control Program (NCCP) launched the Model of Care for Psycho-Oncology for Children, Adolescents & Young Adults (CAYA). Our chief Psychologist, Dr. Helen Greally, is the co-chair of the CAYA Psycho-Oncology Working Group and was instrumental in developing this Model of Care. Following on from this work Dr. Greally has been working with the Cancer Care West team to develop and implement a framework whereby CAYA attending the hospital for oncology treatment can be referred to the charity's complimentary programme, ensuring strong communications between the clinical and holistic treatment teams. As a result the team also developed and piloted a complimentary therapy programme specifically for CAYA and this programme is expected to be fully up and running in 2024.

As in past years we continued to deliver a hugely valued Psycho-Oncology programme for in-hospital cancer patients. In 2023 our clinical psychology team, attended 142 patients providing support to them over approximately 300 sessions. One of senior Clinical Psychologists also facilitated a 1-day workshop for the Galway Clinic's staff on End-of-Life Care and Communication. This workshop was extremely appreciated and more programmes like this have now been planned for next year.

Inis Aoibhinn, our thirty-three bedroom lodge on the grounds of University Hospital Galway, saw an increase of 10% in the number of patients we catered for, with 371 patients spending time with us during their radiotherapy treatment. In 2023 we also offered any spare bedroom capacity we had in Inis Aoibhinn to families who have family members undergoing cancer treatment at University Hospital Galway (UHG). This allowed 35 families to avail of 54 bed nights, with meals provided, and this was very much appreciated by them as they were going through such a difficult time. Our free bus service which runs weekly between Co. Mayo and Inis Aoibhinn remains crucially important to patients and their families. The service was used by 107 people in 2023 which is a 30% increase over 2022, clearly demonstrating the need for the service and its value to our community.

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

**Directors' report for the year ended 31 December 2023**

In line with our facility refurbishment program we focused on the communal spaces at Inis Aoibhinn this year, enhancing the sitting room and commencing a project to provide increased leisure space for residents in a separate communal room. Residents report that while at Inis Aoibhinn one of the highlights for them is the ability to meet and socialise with other people going through treatment. This sense of community has a significant impact on their mental wellbeing which in turn positively impacts their treatment and outcomes. During the pandemic we had to close all of the shared spaces, which was tough for everyone, so we are especially delighted that these spaces are now re-opened and available to all to enjoy. We are grateful to the Galway City Local Community Development Committee (LCDC) for awarding us €4,259 under their Local Community Development Scheme to support the purchase of new seating for these communal areas.

With the opening of the new state-of-the-art Saolta Radiation Oncology Centre next door to Inis Aoibhinn, in October 2023, it was decided that we should further cement the strong interaction between our team and this centre. We have now placed a Cancer Care West Information desk in the new unit so that anyone seeking more information about our services can talk directly to one of our representatives. The desk is staffed by volunteers and is open four days a week from 10 am to 12 pm and the plan is to extend this in 2024.

In line with our desire to reach more people than our premises can accommodate we have continued to develop our webinar programme reaching over 200 people through online events. Topics included prostate cancer support, living with uncertainty when diagnosed with cancer and dealing with cancer induced menopause. We also commenced a series of online Grief Talks which take place monthly over 10 months providing those bereaved by cancer an opportunity to better understand their grief and come to terms with their loss. Our various support groups also continued to be well attended, including those for patients with Brain Tumours and Multiple Myeloma, as well our thrive and survive group.

Funding the ever-increasing demand for our services remains challenging. Fortunately, our fundraising activity remained strong, and overall the charity's income remained similar to the previous year at €2.26m. University Hospital Galway (UHG) contributed €650k towards the operating costs of Inis Aoibhinn and we acknowledge this ongoing financial support, without which our residential service could not operate. We are also grateful to the National Cancer Support Programme (NCCP) who provides funding for our Cancer Support centres and in 2023 allocated €75,570 for their ongoing development. Our fundraising efforts, while not yet back to pre-pandemic amounts, this year raised €1.27m. Despite being postponed twice due to weather conditions, our flagship Galway Bay Swim raised almost €150,000, while the annual Donegal Camino continues to go from strength to strength raising €85,000 to support our Letterkenny services. Equally important are the smaller community events and individual donations we benefit from every year and once again our generous and loyal supporters have been outstanding, raising over €1m for us in 2023. We thank everyone who contributed to this total. Every event and penny collected is important and without this amazing level of support we cannot do the work we do.

In summary, 2023 proved to be another year filled with challenges yet also marked by significant rewards for our organisation. With a continual rise in the number of individuals seeking assistance at our centres each year, it remains vital that we persistently broaden our services to accommodate this growing demand. Thanks to the unwavering dedication of our team members and the generous support from our community, we were able again to go above and beyond to aid all those who relied on our assistance throughout 2023. As always, we extend our heartfelt gratitude to everyone whose contributions make the provision of our services possible.

## **Results**

The results for the year are set out on page 11.

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

**Directors' report for the year ended 31 December 2023**

**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 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.

**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 six meetings held in 2023 . The schedule below sets out the Board members' attendances:

| <b>Board member</b> | <b>Meeting attendance</b> |
|---------------------|---------------------------|
| Gerry Burke         | 83%                       |
| Padraig Burke       | 83%                       |
| Sheila Byrnes       | 100%                      |
| Padraic Clarke      | 100%                      |
| John Donnelly       | 50%                       |
| AnnMarie Groarke    | 34%                       |

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


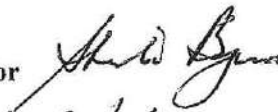
**Directors' report for the year ended 31 December 2023**

|                 |                              |
|-----------------|------------------------------|
| Maccon Keane    | 0%                           |
| John McNamara   | 83%                          |
| Margaret Murray | 50%                          |
| Gerry Staunton  | 100%                         |
| Frank Sullivan  | 0%                           |
| Brian Thornton  | 66%                          |
| Breda Tierney   | 83%                          |
| Jean Kelly      | 83%                          |
| Paddy O'Malley  | 50%                          |
| Joe Smyth       | 34%                          |
| Noel Cunningham | 100%                         |
| Joe Martin      | 100%                         |
| Lorna Siggins   | N/A (appointed late in year) |

**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: 29<sup>th</sup> May 2024 29/5/24



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

**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**  
**(A company limited by guarantee and not having a share capital)**

**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 2023, 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 2023 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.

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

**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**  
**(A company limited by guarantee and not having a share capital)**

**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: 29 May 2024

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

**Income and expenditure account**  
**for the year ended 31 December 2023**

|   |       | Continuing operations   |                         |
|---|-------|-------------------------|-------------------------|
|   |       | 2023                    | 2022                    |
|   | Notes | €                       | €                       |
| Income from fundraising and bequests    |       | 1,271,910               | 1,097,739               |
| Cost of fundraising                     |       | <u>(216,511)</u>        | <u>(231,604)</u>        |
| <b>Gross Surplus</b>                    |       | 1,055,399               | 866,135                 |
| Administrative expenses                 |       | (41,423)                | (39,481)                |
| Inis Aoibhinn costs                     |       | (1,126,765)             | (1,110,570)             |
| Support Centre costs                    |       | (956,758)               | (944,415)               |
| HSE annual subvention                   | 4     | 650,000                 | 650,000                 |
| Sundry income                           |       | <u>96,159</u>           | <u>279,482</u>          |
| <b>Operating (Deficit) for the year</b> | 4     | (323,388)               | (298,849)               |
| Interest receivable and similar income  |       | <u>2,017</u>            | <u>-</u>                |
| <b>(Deficit) for the year</b>           |       | <u><u>(321,371)</u></u> | <u><u>(298,849)</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 14 to 22 form an integral part of these financial statements.

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

**Balance sheet as at 31 December 2023**

|   |       | 2023             |                  | 2022             |                  |
|---|-------|------------------|------------------|------------------|------------------|
|   | Notes | €                | €                | €                | €                |
| <b>Fixed assets</b>                                   |       |                  |                  |                  |                  |
| Tangible assets                                       | 8     |                  | 2,806,847        |                  | 2,977,879        |
| <b>Current assets</b>                                 |       |                  |                  |                  |                  |
| Stocks  |       | 1,295            |                  | 1,687            |                  |
| Debtors   | 9     | 106,089          |                  | 156,165          |                  |
| Designated development bank funds                     | 10    | 3,135,190        |                  | 3,133,173        |                  |
| Cash at bank and in hand                              |       | 425,540          |                  | 587,734          |                  |
|   |       | <u>3,668,114</u> |                  | <u>3,878,759</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 11    | <u>(113,050)</u> |                  | <u>(143,856)</u> |                  |
| <b>Net current assets</b>                             |       |                  | 3,555,064        |                  | 3,734,903        |
| <b>Total assets less current liabilities</b>          |       |                  | 6,361,911        |                  | 6,712,782        |
| <b>Deferred Income</b>                                |       |                  |                  |                  |                  |
| Dept. of Health capital grant                         | 13    |                  | <u>(238,500)</u> |                  | <u>(268,000)</u> |
| <b>Net assets</b>                                     |       |                  | <u>6,123,411</u> |                  | <u>6,444,782</u> |
| <b>Capital and reserves</b>                           |       |                  |                  |                  |                  |
| Designated reserves                                   | 15    |                  | 3,135,190        |                  | 3,133,173        |
| Revenue reserves account                              |       |                  | <u>2,988,221</u> |                  | <u>3,311,609</u> |
| <b>Total Equity</b>                                   |       |                  | <u>6,123,411</u> |                  | <u>6,444,782</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 2024 and signed on its behalf by

Director 

Date: 24 May 2024

Director   
27/5/24

The notes on pages 14 to 22 form an integral part of these financial statements.

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

**Statement of Changes in Equity**  
**as at 31 December 2023**

|                           | <b>Retained<br/>Earnings</b> | <b>Designated<br/>Reserves</b> | <b>Total</b>            |
|---------------------------|------------------------------|--------------------------------|-------------------------|
|                           | <b>€</b>                     | <b>€</b>                       | <b>€</b>                |
| At 1 January 2022         | 3,609,164                    | 3,134,467                      | 6,743,631               |
| (Deficit) for the year    | (298,849)                    | -                              | (298,849)               |
| Other movements in equity | 1,294                        | (1,294)                        | -                       |
| At 31 December 2022       | <u>3,311,609</u>             | <u>3,133,173</u>               | <u>6,444,782</u>        |
| (Deficit) for the year    | (321,371)                    | -                              | (321,371)               |
| Other movements in equity | (2,017)                      | 2,017                          | -                       |
| At 31 December 2023       | <u><u>2,988,221</u></u>      | <u><u>3,135,190</u></u>        | <u><u>6,123,411</u></u> |

The notes on pages 14 to 22 form an integral part of these financial statements.



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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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 2023.

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.



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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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   |

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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).

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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.

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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)                                  | 2023<br>€      | 2022<br>€      |
|---|----------------|----------------|
| Operating (deficit) / surplus is stated after charging: |                |                |
| Depreciation  | <u>181,678</u> | <u>183,482</u> |
| <b>and after crediting:</b>                             |                |                |
| Government revenue grants                               | 739,727        | 881,710        |
| Government grants amortised                             | <u>29,500</u>  | <u>29,500</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 2023 are grant aid from the National Cancer Control Program, grant aid from Community Support Group, grant aid from Pobal and grant aid from Rethink Ireland.

**5. Employees**

**Number of employees**

The average monthly numbers of employees during the year were:

|                               | 2023<br>Number | 2022<br>Number |
|-------------------------------|----------------|----------------|
| Management and Administration | 4              | 5              |
| Fundraising                   | 3              | 4              |
| Nursing & Healthcare          | 20             | 22             |
|                               | <u>27</u>      | <u>31</u>      |

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

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

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

The key management remuneration was €120,719 (2022: €120,719) 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<br>Buildings<br>€ | Computers<br>& Software<br>€ | Mini<br>coach<br>€ | Fixtures,<br>fittings and<br>equipment<br>€ | Support<br>Centres<br>Fixtures<br>€ | Total<br>€       |
|--------------------------|-----------------------------|------------------------------|--------------------|---|-------------------------------------|------------------|
| <b>Cost</b>              |                             |                              |                    |   |                                     |                  |
| At 1 January 2022        | 3,628,032                   | 83,860                       | 147,538            | 585,623                                     | 891,599                             | 5,336,652        |
| Additions                | -                           | 1,249                        | -                  | 1,955                                       | 7,442                               | 10,646           |
| At 31 December 2023      | <u>3,628,032</u>            | <u>85,109</u>                | <u>147,538</u>     | <u>587,578</u>                              | <u>899,041</u>                      | <u>5,347,298</u> |
| <b>Depreciation</b>      |                             |                              |                    |   |                                     |                  |
| At 1 January 2022        | 1,143,937                   | 69,885                       | 118,032            | 456,967                                     | 569,952                             | 2,358,773        |
| Charge for the year      | <u>72,550</u>               | <u>5,963</u>                 | <u>29,506</u>      | <u>9,454</u>                                | <u>64,205</u>                       | <u>181,678</u>   |
| At 31 December 2023      | <u>1,216,487</u>            | <u>75,848</u>                | <u>147,538</u>     | <u>466,421</u>                              | <u>634,157</u>                      | <u>2,540,451</u> |
| <b>Net book values</b>   |                             |                              |                    |   |                                     |                  |
| At 31 December 2023      | <u>2,411,545</u>            | <u>9,261</u>                 | <u>-</u>           | <u>121,157</u>                              | <u>264,884</u>                      | <u>2,806,847</u> |
| At 31 December 2022      | <u>2,484,095</u>            | <u>13,975</u>                | <u>29,506</u>      | <u>128,656</u>                              | <u>321,647</u>                      | <u>2,977,879</u> |

**9. Debtors**

|               | 2023<br>€      | 2022<br>€      |
|---------------|----------------|----------------|
| Trade debtors | 32,389         | 43,309         |
| Other debtors | 44,792         | 88,194         |
| Prepayments   | 28,908         | 24,662         |
|               | <u>106,089</u> | <u>156,165</u> |

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

**Notes to the financial statements  
for the year ended 31 December 2023**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>10. Current asset investments</b>   | <b>2023</b>       | <b>2022</b>       |
|  | €                 | €                 |
| Development deposit bank funds - bank deposits                               | 3,135,190         | 3,133,173         |
|  | <u>          </u> | <u>          </u> |
| <b>11. Creditors: amounts falling due within one year</b>                    | <b>2023</b>       | <b>2022</b>       |
|  | €                 | €                 |
| Other creditors  | 19,914            | 40,496            |
| Accruals   | 61,300            | 52,399            |
| PAYE/PRSI  | 31,836            | 50,961            |
|  | <u>          </u> | <u>          </u> |
|  | 113,050           | 143,856           |
|  | <u>          </u> | <u>          </u> |
| <b>12. Financial Instruments</b>   | <b>2023</b>       | <b>2022</b>       |
|  | €                 | €                 |
| <i>Financial assets that are debt instruments measured at amortised cost</i> |                   |                   |
| Trade and other debtors  | 106,089           | 156,165           |
| Cash and short term deposits   | 3,560,730         | 3,720,907         |
| <i>Financial Liabilities measured at amortised cost</i>                      |                   |                   |
| Other creditors  | 19,914            | 40,496            |
| Accruals   | 61,300            | 52,399            |
| PAYE/PRSI  | 31,836            | 50,961            |

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

| <b>13. Capital Grants</b>             | <b>2023</b>    | <b>2022</b>    |
|---------------------------------------|----------------|----------------|
|                                       | <b>€</b>       | <b>€</b>       |
| <b>Dept. of Health capital grants</b> |                |                |
| Balance at beginning of the year      | 248,000        | 257,500        |
| Released in year                      | (9,500)        | (9,500)        |
| At 31 December 2023                   | <u>238,500</u> | <u>248,000</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.

|                                  |          |               |
|----------------------------------|----------|---------------|
| <b>CLÁR capital grant</b>        |          |               |
| Balance at beginning of the year | 20,000   | 40,000        |
| Released in year                 | (20,000) | (20,000)      |
| At 31 December 2023              | <u>-</u> | <u>20,000</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>238,500</u> | <u>268,000</u> |
|--|----------------|----------------|

**14. Revenue Grants and Other Funding**

The company received a grant of €650,000 from the HSE in 2023 under a Service Level Agreement towards the running costs of Inis Aoibhinn.

A grant of €4,259 was received under The Community Support Fund. This fund is administered by Galway City LCDC, Galway City Council and the Department of Rural and Community Development.

The company received funding of €75,570 from the National Cancer Control Programme (NCCP) in respect of the Community Cancer Care Support Centre.

Rethink Ireland (Social Innovation Growth Fund Ireland CLG) awarded a total grant of €3,000 to Cancer Care West CLG towards the latter's work with the Children Unite in Bereavement Support project.

Cancer Care West CLG received €6,898 from Pobal in respect of the Energy Support Scheme.

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

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**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**

**2023                      2022**

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.

**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 29 May 2024.