

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 31/12/24

Grogans

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

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

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Cancer Care West CLG
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Directors and other information

Directors	Gerry Burke (Chairman) Sheila Byrnes John Donnelly Gerry Staunton Brian Thornton AnnMarie Groarke Dr. Margaret Murray Dr. Maccon Keane Prof. Frank Sullivan Padraig Burke Padraic Clarke Breda Tierney Paddy O'Malley Jean Kelly Joe Smyth Noel Cunningham Joe Martin Lorna Siggins
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

Cancer Care West CLG
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Directors and other information

Solicitors

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

Charity Number

CHY 11260
 RCN: 20030438

Cancer Care West CLG
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Directors' report for the year ended 31/12/24

The directors present their report and the audited financial statements for the year ended 31/12/24.

Principal activity and business review

2024 was a very positive year for our charity, marked by significant growth, innovation, and a steadfast commitment to supporting cancer patients and their families across our region. Throughout the year, we provided essential practical and emotional support to over 2,870 individuals, both in-person through our Residential Lodge and Cancer Support Centres and remotely via our expanding suite of 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 1,431 clients had over 14,000 interactions with support centre staff, marking one of the busiest years in our history. Throughout the year, we remained committed to enhancing the support we offer by introducing new therapies and activities tailored to our service users' needs. These included acupuncture, Tai Chi, and art therapy - all designed to promote well-being and holistic healing.

A significant highlight for the charity in 2024 was the international recognition of Dr. Helen Greally, Director of Psychology and Support Services at Cancer Care West, who received the prestigious 2024 Noemi Fisman Award for Lifetime Clinical Excellence. Throughout her career, Dr. Greally has been a driving force in developing evidence-based national care models to ensure psycho-oncology services are equitable, accessible, and effective. Cancer Care West was thrilled and proud to see her invaluable contributions acknowledged.

In 2024, Inis Aoibhinn-our thirty-three-bedroom lodge located on the grounds of University Hospital Galway (UHG) reached a significant milestone, welcoming 426 patients, the highest annual figure in our 30-year history. This increase reflects changes in clinical practice, particularly the introduction of shorter radiotherapy cycles enabled by the new UHG state-of-the-art radiotherapy facility adjacent to the lodge. As a result, we were able to accommodate more patients for shorter stays.

We also observed an increase in the complexity of our patients' needs, attributable to the enhanced capabilities of the new facility, which now supports radiotherapy treatment for patients with more advanced or complicated conditions. All of this underscores the growing urgency of expanding Inis Aoibhinn. It's development has become a strategic priority for the organisation, and significant work is already underway to progress this vital project.

Funding the ever-increasing demand for our services remains challenging. Fortunately, our fundraising activity remained strong, and overall the charity's income increased to €2.5 million. University Hospital Galway (UHG) contributed €650,000 towards the operating costs of Inis Aoibhinn and we acknowledge this ongoing financial support, without which our residential service could not operate. Our CEO is a member of the Working Group on Advocacy of Government Funding within the Network of Community Cancer Support Centres. This group's primary role is to advocate for sustained and recurring government funding to support Network Members who are eligible for funding under the NCCP Alliance of Community Cancer Support Centres models. This group were successful in securing €3m funding for qualifying centres in the 2023 Government budget. As a result Cancer

Care West received €376,860 in 2024, distributed through the NCCP, and this additional funding was fundamental to moving the charity from loss-making to a surplus for the year.

Cancer Care West CLG
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Directors' report for the year ended 31/12/24

In 2024, our fundraising efforts generated an outstanding €1.4 million, a testament to the unwavering support of our community and the dedication of our volunteers, partners, and donors. We extend our heartfelt thanks to every individual, group, and organisation that contributed to this year's fundraising total. Every event held and every euro donated plays a critical role in enabling us to deliver our services-free of charge-to those who need them most.

As the number of individuals seeking support at our centres continues to grow, so too does our responsibility to expand and evolve our services to meet this increasing demand. Thanks to our dedicated team's unwavering commitment and our supporters' incredible generosity, we were once again in a position to meet this demand, delivering vital care, compassion, and support to all who turned to us for support during the year. We extend our deepest thanks to everyone who has contributed to our mission. Your continued support ensures that we can provide these essential services-now and into the future.

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 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.

Cancer Care West CLG
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Directors' report for the year ended 31/12/24

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

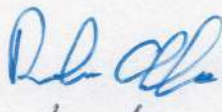
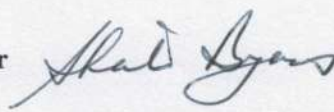
There were five meetings held in 2024 . The schedule below sets out the Board members' attendances:

Board member	Meeting attendance
Gerry Burke	80%
Padraig Burke	80%
Sheila Byrnes	80%
Padraic Clarke	60%
John Donnelly	60%
AnnMarie Groarke	80%
Maccon Keane	0%
Margaret Murray	80%
Gerry Staunton	80%
Frank Sullivan	0%
Brian Thornton	100%
Breda Tierney	80%
Jean Kelly	80%
Paddy O'Malley	60%
Joe Smyth	40%
Noel Cunningham	20%
Joe Martin	40%
Lorna Siggins	60%

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: 21/05/2025

Cancer Care West CLG
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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 31/12/24, 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 31/12/24 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
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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 6, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:
http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. 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: 22 May 2025

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

Income and expenditure account
for the year ended 31/12/24

	Continuing operations	
	2024	2023
Notes	€	€
Income from fundraising and bequests	1,406,027	1,271,910
Cost of fundraising	(225,156)	(216,511)
Gross Surplus	1,180,871	1,055,399
Administrative expenses	(37,667)	(41,423)
Inis Aoibhinn costs	(1,186,305)	(1,126,765)
Support Centre costs	(931,994)	(956,758)
HSE annual subvention	4 650,000	650,000
Sundry income	454,074	96,159
Operating Surplus/ (Deficit) for the year	4 128,979	(323,388)
Interest receivable and similar income	66,202	2,017
Surplus/(Deficit) for the year	195,181	(321,371)

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 21 form an integral part of these financial statements.

Cancer Care West CLG
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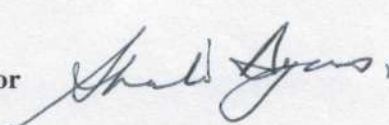
Balance sheet as at 31/12/24

		2024	2023
	Notes	€	€
Fixed assets			
Tangible assets	8	2,739,309	2,806,847
Current assets			
Stocks		961	1,295
Debtors	9	88,895	106,089
Designated development bank funds	10	3,201,392	3,135,190
Cash at bank and in hand		729,962	425,540
		<u>4,021,210</u>	<u>3,668,114</u>
Creditors: amounts falling due within one year	11	<u>(212,927)</u>	<u>(113,050)</u>
Net current assets		3,808,283	3,555,064
Total assets less current liabilities		6,547,592	6,361,911
Deferred Income			
Dept. of Health capital grant	13	<u>(229,000)</u>	<u>(238,500)</u>
Net assets		<u>6,318,592</u>	<u>6,123,411</u>
Capital and reserves			
Designated reserves	15	3,201,392	3,135,190
Revenue reserves account		<u>3,117,200</u>	<u>2,988,221</u>
Total Equity		<u>6,318,592</u>	<u>6,123,411</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 21 May 2025 and signed on its behalf by:

Director 

Director 

The notes on pages 13 to 21 form an integral part of these financial statements.

Cancer Care West CLG
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Statement of Changes in Equity
as at 31/12/24

	Retained Earnings €	Designated Reserves €	Total €
At 1 January 2023	3,311,609	3,133,173	(6,444,782)
Surplus/(Deficit) for the year	(321,371)	-	321,371
Other movements in equity	(2,017)	2,017	-
At 31 December 2023	2,988,221	3,135,190	(6,123,411)
Surplus/(Deficit) for the year	195,181	-	(195,181)
Other movements in equity	(66,202)	66,202	-
At 31 December 2024	3,117,200	3,201,392	6,318,592

The notes on pages 13 to 21 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 31/12/24

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 31/12/24.

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 31/12/24

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 31/12/24

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 31/12/24

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
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Notes to the financial statements
for the year ended 31/12/24

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 surplus /(deficit)	2024	2023
	€	€
Operating (deficit) / surplus is stated after charging:		
Depreciation	161,475	181,678
and after crediting:		
Government revenue grants	1,081,860	739,727
Government grants amortised	9,500	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 2024 are grant aid from the National Cancer Control Program, grant aid from Community Foundation Ireland.

5. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2024	2023
	Number	Number
Management and Administration	7	5
Fundraising	3	4
Nursing & Healthcare	18	22
	<u>28</u>	<u>31</u>

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Notes to the financial statements
for the year ended 31/12/24

6. Directors' and Key Management Remuneration

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

The key management remuneration was €125,467 (2023: €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 Buildings	Computers & Software	Mini coach	Fixtures, fittings and equipment	Support Centres Fixtures	Total
	€	€	€	€	€	€
Cost						
At 1 January 2024	3,628,032	85,109	147,538	587,578	899,041	5,347,298
Additions	41,077	6,059	-	45,127	1,674	93,937
At 31 December 2024	3,669,109	91,168	147,538	632,705	900,715	5,441,235
Depreciation						
At 1 January 2024	1,216,487	75,848	147,538	466,421	634,157	2,540,451
Charge for the year	73,382	6,021	-	18,198	63,874	161,475
At 31 December 2024	1,289,869	81,869	147,538	484,619	698,031	2,701,926
Net book values						
At 31 December 2024	2,379,240	9,299	-	148,086	202,684	2,739,309
At 31 December 2023	2,411,545	9,261	-	121,157	264,884	2,806,847

9. Debtors	2024 €	2023 €
Trade debtors	31,752	32,389
Other debtors	22,652	44,792
Prepayments	34,491	28,908
	<u>88,895</u>	<u>106,089</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 31/12/24

10. Current asset investments	2024	2023
	€	€
Development deposit bank funds - bank deposits	3,201,392	3,135,190
	<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year	2024	2023
	€	€
Other creditors	25,206	19,914
Accruals	155,136	61,300
PAYE/PRSI	32,585	31,836
	<u> </u>	<u> </u>
	212,927	113,050
	<u> </u>	<u> </u>
12. Financial Instruments	2024	2023
	€	€
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade and other debtors	88,895	106,089
Cash and short term deposits	3,931,354	3,560,730
<i>Financial Liabilities measured at amortised cost</i>		
Other creditors	25,206	19,914
Accruals	155,136	61,300
PAYE/PRSI	32,585	31,836

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

**Notes to the financial statements
for the year ended 31/12/24**

13. Capital Grants	2024	2023
	€	€
Dept. of Health capital grants		
Balance at beginning of the year	238,500	248,000
Released in year	(9,500)	(9,500)
At 31 December 2024	<u>229,000</u>	<u>238,500</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	-	20,000
Released in year		(20,000)
At 31 December 2024	<u>-</u>	<u>-</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>229,000</u>	<u>238,500</u>
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14. Revenue Grants and Other Funding

The company received a grant of €650,000 from the HSE in 2024 under a Service Level Agreement towards the running costs of Inis Aoibhinn.

A grant of €40,000 was received from Community Foundation Ireland. This grant was received for a wellbeing programme, which is specifically designed for Children Adolescents and Young Adults (CAYA) living with cancer.

The company received funding of €391,860 from the National Cancer Control Programme (NCCP) in respect of the Community Cancer Care Support Centre.

Medtronic awarded a grant of €2,000 to Cancer Care West CLG towards a programme involving development and execution of Bowel Cancer Campaign message. The grant was provided by The Ireland Funds which was enabled by Medtronic.

Cancer Care West CLG
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Notes to the financial statements
for the year ended 31/12/24

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

2024

2023

Contracted for but not provided in the financial statements

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17. Company Limited by Guarantee

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

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 21 May 2025.

