

Company Number: 512634

Kilkenny Cancer Support Centre CLG
Annual Report and Financial Statements
for the financial period ended 31 December 2022

Drishane House Ltd T/A Coughlan Carroll & Co
Registered Auditors
Drishane House
Old Callan Road
Kilkenny

Kilkenny Cancer Support Centre CLG

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Kilkenny Cancer Support Centre CLG DIRECTORS AND OTHER INFORMATION

Directors

William Cuddihy
Philomena Walsh
Kieran Boland
Sarah Jordan
Imelda Murphy
Brian Tyrell
Maureen Lennon (Resigned 19 May 2022)
Margaret Bowen
Claire Kerwick (Appointed 16 September 2021,
Resigned 19 May 2022)
Peter Dukelow (Appointed 19 May 2022)

Company Secretary

Imelda Murphy

Company Number

512634

Registered Office and Business Address

Walkin Street
Kilkenny

Auditors

Drishane House Ltd T/A Coughlan Carroll & Co
Registered Auditors
Drishane House
Old Callan Road
Kilkenny

Bankers

Bank Of Ireland
Castlecomer
Co Kilkenny

Kilkenny Cancer Support Centre CLG

DIRECTORS' REPORT

for the financial period ended 31 December 2022

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

Principal Activity and Review of the Business

The principal activity of the company is to provide compassionate, practical and emotional support to all those meeting the challenges of a cancer diagnosis and their families.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial period ended 31 December 2022.

Financial Results

The surplus for the financial period after providing for depreciation amounted to €137,652 (Aug 21 - €46,721).

At the end of the financial period, the company has assets of €363,515 (Aug 21 - €197,044) and liabilities of €82,476 (Aug 21 - €53,657). The net assets of the company have increased by €137,652.

Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

William Cuddihy
Philomena Walsh
Kieran Boland
Sarah Jordan
Imelda Murphy
Brian Tyrell
Maureen Lennon (Resigned 19 May 2022)
Margaret Bowen
Claire Kerwick (Appointed 16 September 2021, Resigned 19 May 2022)
Peter Dukelow (Appointed 19 May 2022)

The secretary who served throughout the financial period was Imelda Murphy.

In accordance with the Constitution, one third of the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current operating levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

Auditors

The auditors, Drishane House Ltd T/A Coughlan Carroll & Co, (Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Kilkenny Cancer Support Centre CLG

DIRECTORS' REPORT

for the financial period ended 31 December 2022

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Walkin Street, Kilkenny.

Signed on behalf of the board

Director

Date: _____

Kilkenny Cancer Support Centre CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2022

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

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit 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 readily and properly 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.

Signed on behalf of the board

Director

Date: _____

INDEPENDENT AUDITOR'S REPORT to the Members of Kilkenny Cancer Support Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Kilkenny Cancer Support Centre CLG ('the company') for the financial period ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the financial period 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 below 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 the 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 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 significant 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.

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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Kilkenny Cancer Support Centre CLG

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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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 operation, or has no realistic alternative but to do so.

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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our 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 any 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.

Larry Carroll F.C.A.
for and on behalf of
DRISHANE HOUSE LTD T/A COUGHLAN CARROLL & CO

Registered Auditors
Drishane House
Old Callan Road
Kilkenny

Date: _____

Kilkenny Cancer Support Centre CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kilkenny Cancer Support Centre CLG
INCOME AND EXPENDITURE ACCOUNT

for the financial period ended 31 December 2022

	Notes	Dec 22 €	Aug 21 €
Income		379,628	155,984
Expenditure		(241,976)	(109,263)
Surplus for the financial period	12	<u>137,652</u>	<u>46,721</u>
Total comprehensive income		<u>137,652</u>	<u>46,721</u>

Approved by the board on _____ and signed on its behalf by:

Kilkenny Cancer Support Centre CLG

BALANCE SHEET

as at 31 December 2022

	Notes	Dec 22 €	Aug 21 €
Fixed Assets			
Tangible assets	7	<u>3,853</u>	<u>4,813</u>
Current Assets			
Debtors	8	19,296	1,749
Cash at bank and in hand		<u>340,366</u>	<u>190,482</u>
		<u>359,662</u>	<u>192,231</u>
Creditors: amounts falling due within one year	9	<u>(82,476)</u>	<u>(53,657)</u>
Net Current Assets		<u>277,186</u>	<u>138,574</u>
Total Assets less Current Liabilities		<u>281,039</u>	<u>143,387</u>
Reserves			
Income and expenditure account	12	<u>281,039</u>	<u>143,387</u>
Members' Funds		<u>281,039</u>	<u>143,387</u>

Approved by the board on _____ and signed on its behalf by:

Kilkenny Cancer Support Centre CLG
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 September 2020	96,666	96,666
Surplus for the financial year	<u>46,721</u>	<u>46,721</u>
At 31 August 2021	143,387	143,387
Surplus for the financial period	<u>137,652</u>	<u>137,652</u>
At 31 December 2022	<u>281,039</u>	<u>281,039</u>

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2022

1. General Information

Kilkenny Cancer Support Centre CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 512634. The registered office of the company is Walkin Street, Kilkenny which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Income

Turnover comprises income received from donations and fund raising together with Revenue grants received.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15 - 25% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The company has charitable status and as such is exempt from corporation tax.

3. Period of financial statements

The financial statements are for the 16 month period ended 31 December 2022.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

Kilkenny Cancer Support Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2022

5. Operating surplus	Dec 22	Aug 21
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	3,110	1,822
	<u> </u>	<u> </u>
6. Employees		
The average monthly number of employees, including directors, during the financial period was 4, (Aug 21 - 2).		
	Dec 22	Aug 21
	Number	Number
Administration	3	1
Centre Manager	1	1
	<u> </u>	<u> </u>
	4	2
	<u> </u>	<u> </u>
7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 September 2021	29,472	29,472
Additions	2,150	2,150
	<u> </u>	<u> </u>
At 31 December 2022	31,622	31,622
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2021	24,659	24,659
Charge for the financial period	3,110	3,110
	<u> </u>	<u> </u>
At 31 December 2022	27,769	27,769
	<u> </u>	<u> </u>
Net book value		
At 31 December 2022	3,853	3,853
	<u> </u>	<u> </u>
At 31 August 2021	4,813	4,813
	<u> </u>	<u> </u>
8. Debtors	Dec 22	Aug 21
	€	€
Other debtors	18,000	-
Prepayments	1,296	1,749
	<u> </u>	<u> </u>
	19,296	1,749
	<u> </u>	<u> </u>
9. Creditors	Dec 22	Aug 21
Amounts falling due within one year	€	€
Taxation	6,581	2,064
Other creditors	70,158	46,019
Accruals	5,737	5,574
	<u> </u>	<u> </u>
	82,476	53,657
	<u> </u>	<u> </u>

Kilkenny Cancer Support Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2022

10. State Funding

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	COVID- 19 Stability Scheme to Comunity and Voluntary Charity and Social Enterprise Organisations
Purpose of the Grant	Working capital support for non payroll costs.
Term	1 September 2021 to 31 December 2022
Total Fund	€55,692
Expenditure	€26,930
Funds deferred at financial year end	None
Received in the financial year	None
Capital element of grant	Nil
Agency	National Cancer Control Programme (NCCP)
Government Department	Department of Health
Grant Programme	NCCP Grant Aid
Purpose of the Grant	To be used for direct service delivery to include: -intake sessions for new clients -lymphoedema services -CLIMB programme
Term	1 January 2022 to 31 December 2022
Total Fund	€18,000
Expenditure	€6,768
Funds deferred at the financial year end	€11,232
Received in the financial year	€18,000
Capital element of Grant	Nil

Kilkenny Cancer Support Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2022

Agency	National Cancer Support Programme (NCCP)
Government Department	Department of Health
Grant Programme	NCCP Grant Aid
Purpose of the Grant	To assist with: -updating systems relating to recording and reporting on service activity -enhancement of MLD service
Term	1 January 2022 to 31 December 2022
Total Fund	17,144
Expenditure	12,764
Funds deferred at financial year end	4,380
Received in the financial year	17,144
Capital element of grant	NIL

11. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial period thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

12. Income Statement

	Dec 22	Aug 21
	€	€
At 1 September 2021	143,387	96,666
Surplus for the financial period	137,652	46,721
At 31 December 2022	<u>281,039</u>	<u>143,387</u>

13. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2022.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

15. Approval of financial statements

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