

In It Together:

Strengthening Kilkenny's
Cancer Support Community

ANNUAL REPORT AND FINANCIAL STATEMENTS 2024

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INTRODUCTION

On average, 700 people in Kilkenny are diagnosed with cancer every year – that’s two families every day. A cancer diagnosis is much more than the physicality of the disease, it can also include:

- Psychological impact – with fear, uncertainty and anxiety about the future,
- Financial and Work Stress – additional burdens on an already stressed situation, and
- Social isolation and loss of supports.

These problems can affect not only the person with cancer, but also their family and loved ones.

Available evidence indicates that cancer patients who have their psycho-social needs addressed locally have better outcomes and quality of life.

Cois Nore Cancer Support Centre (Cois Nore) is a community-based organisation that epitomises the ‘bottom up’ approach to community development. The motivation to set up a cancer support centre in Kilkenny in 2012 came from a small group of people who were travelling by bus to access cancer support services in another county. The community responded and a group was set up to address the lack of services for people with cancer and their families.

The goal of Cois Nore is to create a safe haven where those with cancer and their loved ones can find the psychological, practical and community support they deserve. Cois Nore Cancer Support Centre is affiliated to the National Cancer Control Programme (NCCP) and is a member of the Alliance of Cancer Support Centres (ACSCs) under the NCCP umbrella. All our services are professionally delivered and provided free of charge.

Together, we carry forward the spirit of “In It Together.”

OUR ETHOS

Mission: To provide the community of Kilkenny with high-quality professional services and supports for people whose lives have been affected by cancer, helping them to live well.

Vision: To be a key part of the response to a cancer diagnosis by offering an increasing range of professional services to more people in our community.

Guiding Principles



INTEGRITY



RESPECT



EMPOWERMENT



COMPASSION

OUR SERVICES

All clients who contact the Cois Nore Cancer Support Centre enter a Referral Pathway which connects them with the service most appropriate for their needs.

Depending on their needs, service users may engage with our service for a relatively short period of time (e.g. a fixed number of counselling sessions) or they may require ongoing support (e.g. Manual Lymphatic Drainage). A client may opt for more than one service (e.g. information followed by counselling followed by group support).

Our newly developed Extra Care programme is designed to support clients with late stage cancer who require additional services.

The Services We Provide



Professional Counselling

by Clinical Psychotherapists



Hands on Therapies

by health care professionals



Activities

Fostering community connection for clients & families

- Cois Nore Choir
- Arts & Crafts
- Mindfulness
- Exercise Programmes



Advice and Practical Support

Easing everyday challenges

- Financial Advice
- Nutritional Advice



Children's Services

Supporting young people living with cancer themselves or in their family



Support Groups

Facilitated by a qualified psychotherapist

As we reflect on the past year, what stands out most vividly is the strength of our Kilkenny community—the solidarity and support of community groups, families finding courage together, and volunteers stepping forward in record numbers. Every day, your support has transformed our Centre into a place of hope, understanding, and practical professional help.

Acquiring the Waterford Road premises in 2023 and starting refurbishment in 2024 mark our commitment to meet the growing need for local cancer support. When Cois Nore House opens in early 2026, it will be more than bricks and mortar—it will be a sanctuary where individuals and families rediscover hope and resilience.

We are profoundly grateful to local community fundraisers, businesses, donors, and every volunteer whose generosity makes this journey possible. To our staff: your compassion and expertise bring our values to life. And to every person who has shared their story or simply stopped by—thank you. You remind us daily why we exist.



Bill Cuddihy

Chairperson

2024 has been an exciting and challenging year for Cois Nore. We saw significant growth in our new client numbers which increased by 25% on the previous year and we look forward to having the much needed additional space that our new centre will provide in the future.

We listened carefully to our clients and in response to identified needs, we developed two new programmes for delivery in 2024/2025:

- **The Outreach Programme allows people living in rural areas across the County to access information and to register for services in their own local area.**
- **The Extra Care Programme, supported by the Susie Long Hospice Fund has allowed us to provide a suite of supports specifically for people living with late stage cancers.**

The challenge for us in 2025 is to continue to facilitate the growing number of new clients whilst maintaining the quality of the service. In this regard, Cois Nore has achieved a standard of service delivery that enabled us to become a full member of the NCCP Alliance of Cancer Support Centres.

A final word of thanks to our Board of Management. Our fantastic staff, volunteers and therapists could not do our jobs without their knowledge and expertise. They have worked tirelessly in bringing the vision of a new home to life whilst maintaining their focus on client well being.



Mary Dolan

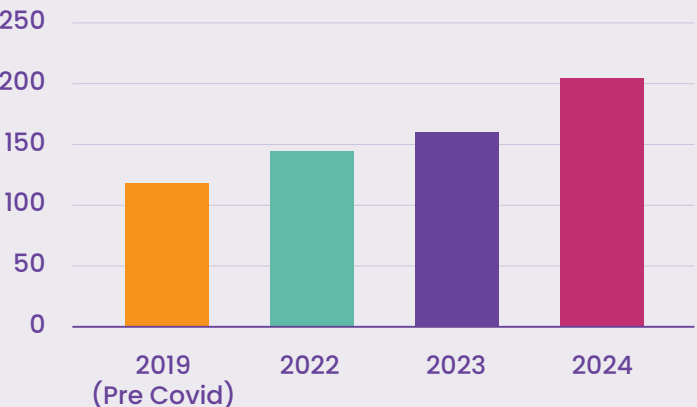
Centre Manager

REVIEW OF 2024

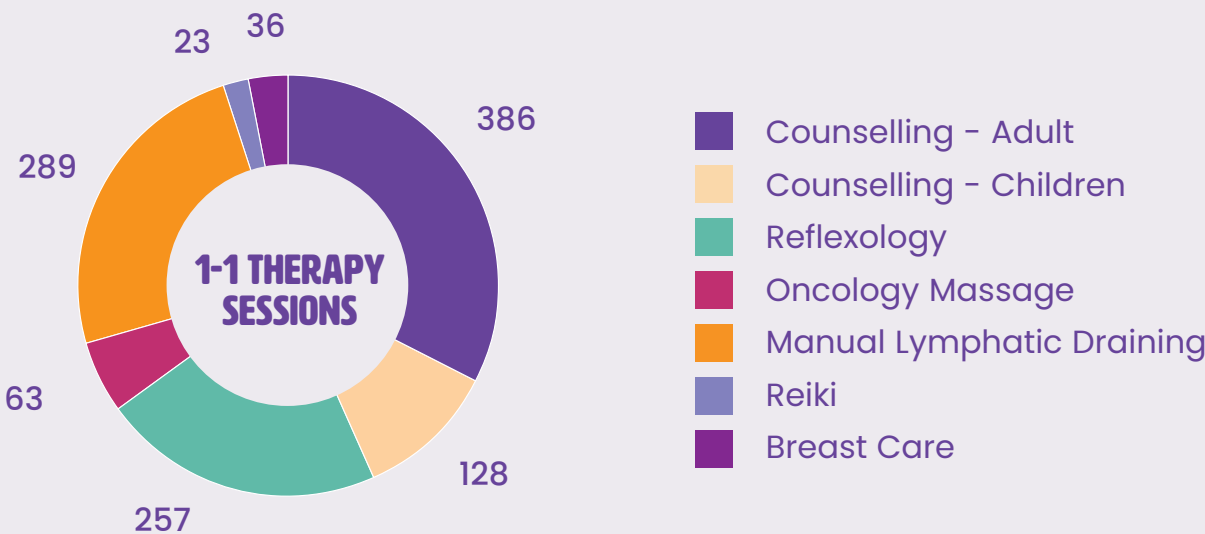


GROWTH IN CLIENT NUMBERS AND SERVICES

Cois Nore has experienced a significant growth in new clients presenting to Cois Nore in 2024. This follows a pattern of year on year increases for new clients when compared to the pre covid (2019) numbers.



202 new clients registered for Cois Nore in 2024 compared to 161 in 2023 which is an increase of 25%. There was a corresponding increase in counselling services with 514 sessions delivered in 2024, an increase of 22% on 2023. The number of new clients registered in 2024 has increased by 75% since 2019 (the last "normal" year pre-covid).



Counselling (for both Adults and Children) comprises 44% of our one to one sessions. Manual Lymphatic Drainage comprises another 24% of sessions.

EVENTS

The key events held in 2024 were:

5K Run – The 5k route was extended in 2024 to a single circuit starting and finishing at Kilkenny Castle.

‘Trad on the Rock’ at the Ballykeefe Amphitheatre in August 2024 – an event organised jointly with St Canice’s Credit Union as a memorial event to remember one of their colleagues and Cois Nore client.

Candlelight Concert – our first candlelight concert was held in November in St Mary’s Cathedral



Numerous Community events were held right across County Kilkenny. Cois Nore are fortunate to benefit from the incredible generosity of these communities.

Abbott Ireland – Cois Nore were delighted to be chosen as Abbott’s charity partner.

AIB Community Fund – Cois Nore were one of the charities nominated by the public to the AIB Community Fund. We were also nominated to the AIB Staff Fund. Cois Nore were delighted to be granted funding totalling €34,500.

2024 ACHIEVEMENTS

Site preparation work was carried out at our new Kilkenny premises, Cois Nore House and planning permission was received for the refurbishment of the property to bring it to full compliance with all relevant regulations. The refurbishment work was successfully tendered at the end of 2024, and commenced in early 2025.

We achieved full membership of the NCCP Alliance of Cancer Support Centres.

Cois Nore Client Stories – This initiative was a collaboration between Cois Nore, three of our clients, the Young Irish Filmmakers who provided the filming, Dicemen Productions who did the editing and our Ambassador Kieran Cuddihy who hosted the conversation.

Outreach Programme – The Outreach programme, funded by MSD, got underway in 2024 reaching out to 5 Kilkenny towns – Urlingford, Ballyragget, Callan, Castlecomer and Thomastown. Information and registration services are now available one morning per week in each town.

HCP Link – A link was created for Healthcare Professionals in hospitals, GP surgeries, and primary care units to refer clients directly to our service.

Extra Care Programme – Development of a programme of care designed for people with late stage cancers and their families who need additional supports to those typically provided in cancer support centres. Funding possibilities to deliver the programme were investigated and at the end of 2024 engagement with The Susie Long Hospice Fund (SLHF) was at an advanced stage. A service Level agreement with SLHF was signed in early 2025 for €126,000 (€42,000 per year) to develop and deliver the Extra Care Programme.

FINANCIAL SUMMARY

Income for 2024 amounted to €731,109 with total expenditure of €309,945 resulting in a net surplus for the year of €421,155.

In 2023 we set ourselves the huge challenge of raising a total of €2 million for our new Centre over the following five years. During 2024 we raised a total of €561,199 from fundraising and donations and a further €169,910 from grants. After deducting 2024 operational expenses and taking account of surpluses from previous years, we have raised €650,000 of the €2 million Development target by the end of 2024. This is a great result for the year and we are extremely grateful to everyone who donated or participated in a fundraising event.

INCOME 2024

	2024 €'000	2023 €'000
Donations and Gifts	188	95
Fundraising	370	181
Other	3	2
Fundraising & Donations	561	278
Grants	170	62
Total	731	340

Grants of €169,910 were released in 2024, including NCCP grant aid of €91,600 and HSE funding of €35,000.

EXPENDITURE 2024

	2024 €'000	2023 €'000
Employee costs	122	110
Counsellors and Therapists	60	55
Direct fundraising costs	37	35
Other costs	91	85
Total	310	285

Cois Nore's total expenditure for the year was €309,954 compared to €285,163 in 2023. This increase of 10% was primarily due to increased staff costs due to the commencement of the Outreach Programme in mid-year (all of which is funded) and increased counsellors and therapists costs due to the increased numbers of clients.

We are very conscious of the importance of managing overheads, while still providing excellent services to our clients.

COMMUNITY SPOTLIGHT - OUTREACH PROGRAMME

In 2024 Cois Nore began delivery of the Outreach programme. The programme is funded by Merck Sharpe Dohme (MSD) and allows the Cois Nore service to reach out to towns in rural areas of Kilkenny.

Cois Nore now have a presence in Callan, Ballyragget, Castlecomer, Thomastown and Urlingford on one morning per week in each town. People can talk to our Outreach worker, access information supports and complete the registration process in their own communities.

This work has been facilitated by local community groups and services who have offered the space needed. The service is available in The Droichead FRC in Callan, the Mill FRC in Urlingford, the Thomastown Community Centre, Dr Hogans rooms in Ballyragget and The Old Courthouse, Castlecomer.

The service also provides information talks about the work of Cois Nore to local groups and businesses which has significantly contributed to raising awareness of supports available to people across the county who are living with cancer and their families.

"I felt alone, scared and powerless. Cois Nore were the light at the end of the tunnel that I really needed at that time"

—
Service user



Cois Nore
Choirmaster Adrian
at the 'Trad on the
Rock' fundraiser



Children's Art Workshop



Candlelight Concert



Kells Kings Cycle



Cois Nore volunteers

FUTURE PLANS

In 2023, Cois Nore acquired a prime site on Kilkenny's Waterford Road, imagining a centre built around dignity, privacy and community. Following a detailed design, planning and tender process in 2024, refurbishment began in early 2025, laying the foundations for:

- **Private counselling and therapy rooms**
- **Dedicated space for children, young people and families**
- **Group space for men's, women's and carers' support**
- **A café-style lounge for peer support and informal connections**
- **Wellness zones for mindfulness and arts**
- **A new exercise area – in line with current research on the beneficial effects of exercise during and after cancer treatment**

When Cois Nore House opens in early 2026, it will triple our capacity, ensuring every person facing cancer can access free local, high-quality services under one roof. This vision was born from our core belief: healing takes more than medicine; it takes community.

In 2026 we will have the official opening of Cois Nore House and we aim to launch a Men's Wellbeing group, expand digital support services and strengthen the referral pathways with hospitals and primary care centres. Recent research confirms the beneficial effect of exercise both during and after cancer treatment and we hope to develop a small gym on-site when funds allow.

THE FUTURE WE'RE BUILDING

A welcoming, comfortable facility that can provide increased capacity for existing services and for the development of new services.



Increased client numbers



Activity space for larger groups



An inviting space where privacy and dignity are preserved



More space for a greater range of services. A "drop in" facility to combat social isolation



More accessible for people with reduced mobility
e.g. Accessible car parking



An opportunity to add further facilities on the site
e.g. Phase 2 – Gym, sensory garden

FUNDRAISING CONTINUES

At the end of 2024 we had raised a total of €650,000 against our target of €2 million. While this is a great achievement, it means that we still need to raise a further €1,350,000 over the next four years. We will need the continued support of individuals, corporates, communities and public bodies to ensure that we meet our target.

In return, the Community can rest assured that they have looked after their own, and that all families coping with a cancer diagnosis will find the support, empowerment and respect they deserve within their own County.

There is strength in unity. Ní neart go cur le cheile.


NEW FOR 2025 – EXTRA CARE PROGRAMME

Cois Nore were aware that there was a gap in our services for people with late stage cancers. Hospitals and GP surgeries look after their medical needs and cancer support centres provide psycho-social supports.

Cois Nore do not believe in a 'one size fits all' model of care and in 2024 developed the Extra Care programme so that clients can receive the longer-term support they need within a structured model of care for as long as they need it.

These clients have expressed their wish to receive supports in their own communities where they can be close to family and friends for as long as possible. The Extra Care Programme assesses client needs on a case by case basis and provides the supports needed without limitation.

The Susie Long Hospice Fund (SLHF) have engaged with Cois Nore on this new initiative and generously committed a total of €126,000 to cover the future incremental running costs of the programme.



"Unfortunately it isn't until you or someone belonging to you needs it, that you appreciate Cois Nore"

—
Service user

IN IT TOGETHER

Community Support has been the backbone of Cois Nore ever since its establishment in 2012.

Thank you to all the volunteers who gave many hours of their time to Cois Nore – The Client Support Team alone who work directly with clients contributed approx. 2000 hours of their time.

Thank you to our Patron Brian Cody, and to our Ambassadors Evanne Ní Chuilinn, Jackie Tyrrell and Kieran Cuddihy.

Thank you to the businesses of Kilkenny and beyond who have supported us through the year and to every person who made a donation.

Thank you also to the many Community Groups and individuals across the county who organised events throughout the year to support the work of Cois Nore.

We look forward to your continued support in the coming years.



Arts and Crafts Group



Cois Nore Patron
Brian Cody



Fran Grincell Kickathon



Our new home,
Cois Nore House





Running for Cois Nore in the VHI Mini Marathon



Walking the Camino for Cois Nore



Outreach information stand

"Cois Nore gave me strength when I felt powerless. Their new centre will mean even more people can find that support."

— Service user



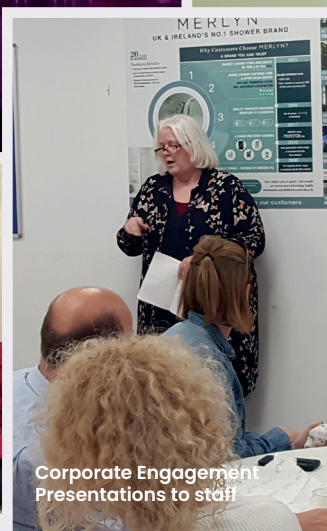
Cois Nore Ambassador, Kieran Cuddihy at the Candlelight Concert



The Tree of Life



The Ballyragget Circle of Friends Group



Corporate Engagement Presentations to staff



Happy Valley Tractor and Truck Run

STRUCTURE, GOVERNANCE & MANAGEMENT

4. STRUCTURE, GOVERNANCE & MANAGEMENT

LEGAL STATUS

Kilkenny Cancer Support Centre CLG, which operates under the name Cois Nore, was incorporated on 1st May 2012 under the Companies Act, was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. It is a Company Limited by Guarantee and does not have a share capital. The company registration number is 512634. The objects of the Company are charitable in nature, and it has established charitable status (CHY No.20112) and is registered with the Charities Regulatory Authority (RGN 20079666). Cois Nore is compliant with the Charity Governance Code (complex status), the CRAs six principles and 32 core standards.

Cois Nore is registered with Revenue for ROS and submits tax returns including payroll through our accountant. The Tax Reference number is 983053IP. Cois Nore has a current Tax Clearance certificate (Access Number 123915). All returns are up to date and Director information is current. Tax reclaim schemes that we avail of are the Charity VAT Compensation Scheme and the Charitable Donations Scheme.

ORGANISATION & GOVERNANCE

The Company is compliant with all provisions of the Charities Governance Code issued by the Charities Regulator. The Company is also compliant with the 'Guidelines for Charitable Organisations on Fundraising from the Public', issued by the Charities Regulatory Authority. A GDPR review was carried out during late 2024/ early 2025 to ensure compliance with all relevant regulations. New accounting and donor management systems were implemented during 2024 to further improve our financial management and controls.

The Company is governed by a Board of voluntary non-executive Directors. The Directors and Company Secretary who served during the year did not have a beneficial interest in the company.

The Board is made up of experienced members drawn from a variety of sectors, including medical, secretarial, HR, finance, legal affairs, marketing, communications and business whose skills and expertise help the Company to maximise its potential and who steer the Company's management team in matters of governance and strategy.

BOARD OF DIRECTORS

All members of the Board work on a voluntary basis and abide by the Board Code of conduct. New members receive an induction pack containing information about Cois Nore, their responsibilities as directors and the required forms to be signed for CRA/CRO purposes.

Board meetings are held at least monthly, except for the months of August and December. Directors are invited to add items to the Agenda and a Board pack is circulated by the Secretary in advance of each meeting. The Chairperson undertakes an annual review of the Board with each member.

Board members are appointed for a three year term, and can serve a maximum of three terms (nine years) as specified in the Articles of Association. Office holders (Chairperson, Company Secretary and Treasurer) can serve a maximum term of six years in those positions.

Board membership

Chairperson / Medical	Bill Cuddihy (Chairperson)
Company Secretary	Imelda Murphy
HR	Philip McCabe
Finance	Philomena Walsh
Fundraising	Peter Dukelow
PR	Brian Tyrrell
Volunteer Rep	Sarah Jordan
Services	Margaret Bowen
Service User Rep	Brian Egan (appointed 21/3/24)
Legal	Clare Quinlan (appointed 21/3/24)
Marketing	Simon O'Dwyer (appointed 17/4/24)

4. STRUCTURE, GOVERNANCE & MANAGEMENT

COMMITTEES OF THE BOARD

Audit, Risk and Finance Committee

Philomena Walsh
 Imelda Murphy
 Clare Quinlan
 Brian Tyrrell
 Mary Dolan (in attendance)
 Michelle Maher (in attendance)

Development Committee

Peter Dukelow
 Bill Cuddihy
 Philomena Walsh
 Imelda Murphy
 Brian Tyrrell
 Niall O'Higgins
 Mary Dolan (in attendance)

Services Committee

Sarah Jordan
 Margaret Bowen
 Shauna Bradley
 Aran Mackey
 Mary Dolan (in attendance)
 Mary Kate Doheny (In attendance)

Fundraising Committee

Peter Dukelow
 Brian Tyrrell
 Bill Cuddihy
 Siobhan O'Brien
 Des Woods
 Rory Sherwin
 Maureen Lennon
 Mary Dolan (in attendance)
 Sheila Murphy (in attendance)

Policy Committee

Imelda Murphy
 Philomena Walsh
 Philip McCabe
 Mary Dolan (in attendance)
 Michelle Maher (in attendance)

EMPLOYEES

There are currently one full time and 4 part-time staff members. The total number of staff hours per week is currently 117 hours, which is equal to 3 full time equivalents (FTEs).

Mary Dolan – Manager

Mary Kate Doheny – Services Co-ordinator

Michelle Maher – Administrator

Sheila Murphy – Fundraising Co-ordinator

Aileen McInerney – Outreach Worker

Board and staff member profiles are available on the website coisnore.ie

GUIDING DOCUMENTS

- The National Cancer Strategy 2017–2026
- The National Cancer Control Programme (NCCP) 2017 – 2026
- National Cancer Survivorship Needs Assessment: Living with and Beyond Cancer in Ireland 2019
- National Cancer Survivorship Needs Assessment: The Unmet Needs of Cancer Survivors in Ireland: A Scoping Review 2019
- Implementing Cancer Thriving and Surviving: A Stanford Model Self-Management Programme 2020
- Hospital and Community-based Psychosocial Care for Patients with Cancer and their Families: A Model of Care for Psycho-Oncology September 2020



DIRECTORS' REPORT & FINANCIAL STATEMENTS

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Kilkenny Cancer Support Centre CLG**DIRECTORS AND OTHER INFORMATION****Directors**

Bill Cuddihy
Philomena Walsh
Sarah Jordan
Imelda Murphy
Brian Tyrrell
Margaret Bowen
Philip McCabe
Peter Dukelow
Aran Mackey (Resigned 5 February 2024)
Brian Egan (Appointed 21 March 2024)
Clare Quinlan (Appointed 21 March 2024)
Simon O'Dwyer (Appointed 17 April 2024)

Company Secretary Imelda Murphy
Company Number 512634
Charity Number 20079666

Registered Office and Business Address

Walkin Street
Kilkenny

Auditors

IFAC Audit Services Limited
Registered Auditors
Danville Business Park
Ring Road
Kilkenny
R95 N156

Bankers

AIB
High Street
Kilkenny

Kilkenny Cancer Support Centre CLG**DIRECTORS' REPORT****for the financial year ended 31 December 2024**

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Principal Activity and Review of the Business

The mission of the company is to provide the community of Kilkenny with high quality professional services and supports for people whose lives have been affected by cancer, helping them to live well.

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

There has been no significant change in these activities during the financial year ended 31 December 2024.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €421,155 (2023 – €54,816).

At the end of the financial year, the company has assets of €1,468,528 (2023 – €1,041,318) and liabilities of €695,905 (2023 – €689,850). The net assets of the company have increased by €421,155.

Directors and Secretary

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

Bill Cuddihy

Philomena Walsh

Sarah Jordan

Imelda Murphy

Brian Tyrrell

Margaret Bowen

Philip McCabe

Peter Dukelow

Aran Mackey (Resigned 5 February 2024)

Brian Egan (Appointed 21 March 2024)

Clare Quinlan (Appointed 21 March 2024)

Simon O'Dwyer (Appointed 17 April 2024)

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

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

Going concern

The company has reserves, net of designated funds as set out in Note 19 and expects fundraising, donations and other income to continue at a sufficient level to meet expected capital and operational expenditure. Accordingly, the company continues to adopt the 'going concern' basis in preparing the financial statements.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- So far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information

Future Developments

The company purchased a new premises in 2023 to meet the increasing demands for its services. Refurbishment of this property is currently underway and is expected to be completed in early 2026.

The Company has launched a fundraising campaign to raise €2 million for the purchase and development of the new premises.

The surplus for the financial year 2024 of €421,155 reflects the support that local communities, corporates, individuals and Government bodies have provided to this effort. At the end of the year, the reserves in the company were €772,623 and of this amount, the directors have allocated €650,000 to a designated Development Reserve. A further €1,350,000 needs to be raised over the next few years to meet the €2 million target. The directors are confident that with the continued support of the wider community and the public sector, this target will be achieved.

Employees are kept as fully informed as practicable about developments within the business.

Kilkenny Cancer Support Centre CLG**DIRECTORS' REPORT****for the financial year ended 31 December 2024****Post Balance Sheet Events**

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

Auditors

Drishane House Limited T/A Coughlan Carroll & Co. resigned as auditors following their acquisition by IFAC in early 2025. The directors appointed IFAC Audit Services Limited to fill the vacancy.

The auditors, IFAC Audit Services Limited, (Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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

Bill Cuddihy
Director

Philomena Walsh
Director

Date: 9 September 2025

Kilkenny Cancer Support Centre CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year 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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- 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

Bill Cuddihy
Director

Philomena Walsh
Director

Date: 9 September 2025

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 year ended 31 December 2024 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' and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Annual Report for the financial year for which the financial statements are prepared, comprising the Trustees Report and Directors Report, 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.

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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Kilkenny Cancer Support Centre CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 25, 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 28, 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.

Dermot Carey
for and on behalf of
IFAC AUDIT SERVICES LIMITED
Registered Auditors
Danville Business Park
Ring Road
Kilkenny
R95 N156

Date: 9 September 2025

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

STATEMENT OF FINANCIAL ACTIVITIES

(including an Income and Expenditure Account)

			Year ended			Year ended		
		Unrestricted	Restricted	31 December	Unrestricted	Restricted	31 December	
	Notes	Funds	Funds	2024	Funds	Funds	2023	
		€	€	€	€	€	€	
Income from:								
Charitable activities	5							
Grants		-	169,910	169,910	-	62,205	62,205	
Donations and legacies								
Donations and gifts	6	194,780	-	194,780	70,288	-	70,288	
Donations in kind		76,770	-	76,770	25,000	-	25,000	
		271,550	-	271,550	95,288	-	95,288	
Other trading activities	7							
Fundraising events		275,419	-	275,419	166,693	-	166,693	
Commercial activities		10,922	-	10,922	14,258	-	14,258	
		286,341	-	286,341	180,951	-	180,951	
Other income		3,308	-	3,308	1,535	-	1,535	
Total income		561,199	169,910	731,109	277,774	62,205	339,979	
Expenditure on:								
On charitable activities	8							
Direct costs		17,827	48,348	66,175	35,243	19,598	54,841	
Support costs		43,578	118,190	161,768	103,262	57,421	160,684	
Governance costs		1,243	3,372	4,615	1,431	796	2,227	
		62,648	169,910	232,558	139,937	77,815	217,752	
On raising funds	9							
Expenditure on raising funds		77,396	-	77,396	67,411	-	67,411	
Total expenditure		140,044	169,910	309,954	207,348	77,815	285,163	
Net income / (expenditure)	10	421,155	-	421,155	70,426	15,610	54,816	
Net movement in funds		421,155	-	421,155	70,426	(15,610)	54,816	
Funds brought forward	19,20	351,468	-	351,468	281,042	15,610	296,652	
Funds carried forward	19,20	772,623	-	772,623	351,468	-	351,468	

The notes on pages 32 to 41 form part of these financial statements.

There were no other gains and losses other than those presented above.

All activity presented is in respect of continuing operations.

Kilkenny Cancer Support Centre CLG

BALANCE SHEET

as at 31 December 2024

	Notes	2024	2023
		€	€
Fixed Assets			
Tangible assets	13	701,796	626,198
Current Assets			
Debtors	14	15,253	2,390
Cash at bank and in hand		751,479	412,730
		766,732	415,120
Creditors			
Amounts due within one year	15	(95,905)	(89,850)
Net Current Assets		670,827	325,270
Total Assets less Current Liabilities		1,372,623	951,468
Creditors			
Amounts due after more than one year	16	(600,000)	(600,000)
Net Assets		772,623	351,468
Fund of the Charity			
Unrestricted funds	19	772,623	351,468
Restricted funds	19	0	0
Total Funds		772,623	351,468

Approved by the board on 9 September 2025 and signed on its behalf by:

Bill Cuddihy
Director

Philomena Walsh
Director

The notes on pages 32 to 41 form part of these financial statements.

Kilkenny Cancer Support Centre CLG

STATEMENT OF CASH FLOW

for the financial year ended 31 December 2024

	Year ended 31 December 2024	Year ended 31 December 2023
	€	€
Cash flows from operating activities		
Net income/(expenditure) for the year	421,155	54,816
Adjusted for:		
Depreciation	2,196	2,926
Movement in debtors	(12,863)	16,906
Movement in creditors due within one year	6,055	22,987
Net cash generated by/(used in) operating activities	416,543	97,635
Cash flow from investing activities		
Purchase of tangible fixed assets	(77,794)	(625,271)
Cash flow from financing activities		
Drawdown of borrowings	-	600,000
Net increase/(decrease) in cash and cash equivalents	338,749	72,364
Cash and cash equivalents at beginning of year	412,730	340,366
Cash and cash equivalents at end of year	751,479	412,730

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

The financial statements comprising the Statement of Financial Activities ("SOFA"), the Balance Sheet and related notes constitute the individual financial statements of Kilkenny Cancer Support Centre CLG for the financial year ended 31 December 2024.

Kilkenny Cancer Support Centre CLG is a company limited by guarantee incorporated and registered in 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.

a) Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

b) Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission of Northern Ireland and the Office of the Scottish Charity Regulator which are recognized by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with Charities SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the Charities SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

The financial statements have been presented in Euro (€), which is also the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

c) 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:

Land and buildings freehold - Nil

Fixtures, fittings and equipment - 15 - 25% Straight line

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.

d) Income

All income is recognised in the SOFA when the company is entitled to the income, any performance related conditions have been met, receipt is probable, and the amount can be quantified with reasonable accuracy.

Income from charitable activities

Grants from public authorities and other agencies in Ireland are credited to the SOFA in the year to which they relate. Grants received towards capital expenditure are credited to the SOFA when received or receivable, whichever is earlier. Grants are recognised when there is evidence of entitlement, and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Donations and legacies

Voluntary income including donations and gifts are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity and recognised as a donated service or facility. Assets donated to the company are included in the SOFA at their value to the company on the date of receipt.

Income from tax reclaim schemes as outlined on page 18 are accounted for on a receipts basis.

Other trading activities

Other trading activities consist of income from fundraising events and income from sale of merchandise. Income from fundraising events is credited to the SOFA in the year in which it is receivable by the company. Income from sale of merchandise is recognised when the significant risks and rewards of ownership are transferred to the buyer, income from the sale and the costs of the goods sold can both be measured reliably, and receipt of the income is probable.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related thereto. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources. Expenditure includes any Value Added Tax (VAT) which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Support costs are costs incurred to facilitate a charitable activity. Support costs do not change directly as a result of the activity undertaken. Support costs include the central office functions, such as governance, finance, IT and HR.

Governance costs are the costs associated with the stewardship arrangements of the company. They comprise costs arising from the constitutional and obligatory arrangements, as well as the costs associated with the strategic management of the charity's activities. Typical costs would be audit

and legal fees, direct salary, and overhead costs incurred in the strategic as opposed to the day to day management of the organisation.

f) Employee benefits

The charity provides a range of benefits to employees, including paid holiday pay arrangements and facilitates contributions to a Personal Retirement Saving Account (PRSA).

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Pensions

Pension costs arising under the company facilitated PRSA scheme are charged to the SOFA as incurred.

g) Operating lease

Operating lease payments are charged to the SOFA in the period to which they relate.

h) Financial Lease

Assets held under finance leases are recognised in the Balance Sheet and are depreciated over their useful lives with the corresponding lease obligation being recognised as a liability. Finance lease liability that is due within one year is classified as current liabilities. Otherwise, it is classified as noncurrent liabilities.

i) Taxation

The entity is a registered charity. All of its activities are exempt from direct taxation.

j) Cash and cash equivalent

Cash consists of cash on hand and on-demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

k) Prepayments

Prepayments are expenses paid in advance and recorded as assets before these are utilised. Prepayments are apportioned over the period covered by the payment and charged to the SOFA when incurred. Prepayments that are expected to be realised no more than 12 months after the reporting period are classified as current assets. Otherwise, these are classified as noncurrent assets.

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

l) Deferred income and accrued income

Deferred income pertains to grants and donations received in advance which will be recognised as income upon fulfilment of conditions. Accrued income is recorded as a debtor on the Balance Sheet where income has not yet been received but all criteria for recognition have been satisfied.

m) Financial instruments

Financial assets

Basic financial assets, including trade debtors, accrued income and cash and cash equivalents are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. Any impairment loss is recognised in the SOFA.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

Financial liabilities

Basic financial liabilities, including trade creditors and accruals are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Financial liabilities are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset, and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised

amounts and there is an intention to settle on a net basis or to realise the asset and settle to liability simultaneously.

n) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity including subvention of operating funds not fully covered by restricted funds. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company.

3. Critical Accounting Estimates and Judgements

The charity made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the charity's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

a) Critical judgements made in applying the company's accounting policies

Going Concern

The company has reserves, net of designated funds as set out in note 19 and expects fundraising, donations and other income to continue to a sufficient level to meet expected capital and operational expenditure. Accordingly, the company continues to adopt the 'going concern' basis in preparing the financial statements.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

b) Key Resources of estimation Uncertainty

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Donated services

The charity received donated services during the year. Charities SORP (FRS 102) requires that donated services should be recognised at fair value as income and as expenditure in the SOFA. Management has estimated the fair value of donated services to be €76,770 (2023: €25,000).

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Expected useful lives of tangible fixed assets

Tangible fixed assets comprise land & buildings, fixtures & fittings and computer equipment. The annual depreciation charge depends primarily on the expected useful life of each type of asset. The directors regularly review these expected useful lives and change them if necessary, to reflect current conditions.

In determining these expected useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the expected useful lives can have a significant

impact on the depreciation charge for the financial year. See Note 13 for the carrying amount of tangible fixed assets.

4. Income

Income derives from activities in the Republic of Ireland. Income comprises grants, donations, corporate sponsorship, donations in kind, fundraising income and merchandise income.

5. Charitable Activities-Grants**Current Year**

Grantor	Grant Name	Purpose	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Irish Cancer Society	Counselling	Counselling	-	8,190	8,190
NCCP grants	NCCP Grant Aid	Service Provision	-	91,600	91,600
HSE	S39 Funding	Service Provision	-	35,000	35,000
MSD Ireland	Outreach Programme	Outreach services	-	21,072	21,072
Other grants	Toy Show	Service Provision	-	1,366	1,366
Other grants	Various	Service Provision	-	3,580	3,580
Other grants	Creative Ireland	Service Provision	-	2,860	2,860
Other grants	ETB	Service Provision	-	3,316	3,316
Other grants	National Lottery	Service Provision	-	2,926	2,926
			-	169,910	169,910

Prior Year

Grantor	Grant Name	Purpose	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Irish Cancer Society	Counselling	Counselling	-	14,720	14,720
NCCP grants	NCCP Grant Aid	Service Provision	-	25,300	25,300
Other grants	Arts and crafts	Service Provision	-	1,000	1,000
Other grants	Comic relief	Service Provision	-	2,786	2,786
Other grants	Toy Show	Service Provision	-	11,034	11,034
Other grants	CFI older people	Service Provision	-	7,365	7,365
			-	62,205	62,205

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

6. Donations and Legacies**Current Year**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	€	€	€
Donations and gifts	194,730	-	194,730
Donations in kind	76,770	-	76,770
	271,500	-	271,500

Prior Year

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	€	€	€
Donations and gifts	70,228	-	70,288
Donations in kind	25,000	-	25,000
	95,228	-	95,288

7. Other Trading Activities

	2024	2023
	€	€
Fundraising events	275,469	166,693
Commercial activities	10,922	14,258
	286,391	180,951

8. Expenditure on Charitable Activities

	2024	2023
	€	€
<i>Restricted :</i>		
Direct costs	48,348	19,598
Support costs	118,190	57,421
Governance costs	3,372	796
	169,910	77,815
<i>Unrestricted :</i>		
Direct costs	17,827	35,243
Support costs	43,578	103,263
Governance costs	1,243	1,431
	62,648	139,937

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

9. Expenditure on Raising Funds

	2024 €	2023 €
<i>Unrestricted:</i>		
Direct costs	37,068	34,622
Support costs	40,328	32,789
	77,396	67,411

10. Net Income / (Expenditure)

	2024 €	2023 €
Net income/ (expenditure) is stated after charging:		
Directors' remuneration	-	-
Depreciation	2,196	2,926
Auditor's remuneration-for statutory audit services	4,000	1,700
	6,196	4,626

11. Staff Cost

	2024 €	2023 €
Wages and salaries	111,218	99,631
Social welfare costs	10,789	9,959
	122,007	109,590

The average monthly number of employees, including directors, during the financial year was 5, (2023 - 4).

	2024 Number	2023 Number
Centre Manager	1	1
Service Provision Co-Ordinator	1	1
Administration	3	2
	5	4

There are no employees whose employee benefits (excluding employer's pension cost) are greater than €60,000 (2023-nil).

Directors' remuneration and transactions:

No remuneration or other benefits have been paid or are payable to any directors directly or indirectly from the funds of the charity. No expenses were incurred by the directors.

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

12. Taxation

The company's operations are not- for- profit and accordingly the company avails of the company's exemption from corporation tax.

13. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2024	622,588	34,305	656,893
Additions	76,483	1,311	77,793
Disposed or written off	-	(5,345)	(5,345)
At 31 December 2024	699,071	30,271	729,341
Depreciation			
At 1 January 2024	-	30,695	30,695
Charge for the financial year	-	2,196	2,196
On disposals	-	(5,345)	(5,345)
At 31 December 2024	-	27,546	27,546
Net book value			
At 31 December 2024	699,071	2,725	701,796
At 31 December 2023	622,588	3,610	626,198

14. Debtors

	2024 €	2023 €
HSE Grant	8,750	-
Prepayments	6,503	2,390
	<u>15,253</u>	<u>2,390</u>

15. Creditors

	2024 €	2023 €
Amounts falling due within one year		
Taxation	2,823	1,962
Deferred income (Note 18)	79,208	64,256
Creditors and accruals	13,874	23,632
	<u>95,905</u>	<u>89,850</u>

16. Creditors

	2024 €	2023 €
Amounts falling due after more than one year		
Loan	600,000	600,000

The loan is part of a €1,000,000 interest free loan facility from Barandnic Holdings Limited of which €600,000 was drawn down at 31st December 2023. No further drawdown occurred in 2024. The loan is repayable 5 years after drawing down.

Barandnic Holdings Limited have registered a charge on the property purchased in 2023.

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

17. 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 year 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.

18. Deferred Income

	2024 €	2023 €
At beginning of year	64,256	54,545
Received during the year	184,861	64,256
Income utilised during the year (see note 5)	(169,910)	(54,545)
At end of the year	79,207	64,256

19. Movement in Funds

	Unrestricted funds €	Restricted funds €	Total 2024 €	Unrestricted funds €	Restricted funds €	Total 2023 €
Opening balance	351,468	-	351,468	281,042	15,610	296,652
Net movement	421,155	-	421,155	70,426	(15,610)	54,816
Closing balance	772,623	-	772,623	351,468	-	351,468
Represented by:						
Fixed assets	701,796	-	701,796	626,198	-	626,198
Current assets	766,732	-	766,732	415,120	-	415,120
Current liabilities	(95,905)	-	(95,905)	(89,850)	-	(89,850)
Non-current liabilities	(600,000)	-	(600,000)	(600,000)	-	(600,000)
Net assets	772,623	-	772,623	351,468	-	351,468

Unrestricted funds at 31 December 2024 include designated funds of €650,000 set aside to finance the renovation of the company's freehold property, at an expected cost of €1.3 million, and repayment of the loan set out in Note 16.

Kilkenny Cancer Support Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

20. Statement of Funds

	31/12/2023	Income	Expenditure	31/12/2024
	€	€	€	€
Restricted funds	-	169,910	(169,910)	-
Unrestricted funds	351,468	561,199	(140,044)	772,623
Total funds	351,468	731,109	(309,954)	772,623

21. Financial Instruments

The analysis of the carrying amounts of the financial instruments of the charity required under Section 11 of FRS 102 is as follows:

	2024	2023
	€	€
Financial assets at amortised cost		
Cash at bank	751,479	412,730
Financial liabilities at amortised cost		
Creditors and accruals	13,874	23,632

22. Capital commitments

The company had no material capital commitments at the financial year ending 31 December 2024.

23. Post-Balance Sheet Event

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

24. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 September 2025

Thank you to every partner, donor, volunteer, and staff member. Your belief in Cois Nore's mission—and in Cois Nore House—makes Kilkenny a stronger, more compassionate community.

Together, we carry forward the spirit of

“IN IT TOGETHER”



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