

Company registration number: 318104

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2022

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

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**Mayo Cancer Support Association Company Limited By Guarantee
Company limited by guarantee**

Directors and other information

Directors	Seamus Moran (Chairperson) Eugene Connolly Martin Mylotte (retired 21/06/21) John Tiernan (retired 28/03/22) Helen Rose (retired 31/05/22) Noelene Cashin Caffolla John Maughan Paul Harte Mary T. Gibbons Joan Fitzgerald (appointed 31/05/22) Anthony McCormack (appointed 31/05/22)
Secretary	Noelene Cashin Caffolla
Company number	318104
CHY number	13952
Charities Regulator number	20044770
Registered office	32 St. Patricks Avenue Castlebar Co. Mayo.
Auditor	O'Malley & Company Chartered Accountants & Statutory Audit Firm Chapel Street Castlebar Co. Mayo
Bankers	Bank of Ireland Ellison Street Castlebar Co. Mayo
Solicitors	Thomas Walsh & Co. Mill Lane Castlebar Co. Mayo

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Directors report

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

The financial statements have been prepared by Mayo Cancer Support Association in accordance with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2019), the organisation has implemented its recommendations where relevant in these financial statements.

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Mayo Cancer Support Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

MISSION, ACTIVITIES & STRATEGY

Mission

The company was established primarily to offer emotional support and practical help to people with cancer, along with friends and family of those diagnosed.

Activities & Objectives

The primary activities and objectives are as follows:

- To offer emotional support and practical help to people with cancer, their family and friends.
- To lessen the fear associated with the word cancer.
- To provide a "drop-in" centre where people with cancer may access support and information.
- To ensure that the centre is open to all whose lives have been affected by cancer.
- To continue to develop and meet the cancer related needs of the people of Mayo and the locality.
- To ensure the necessary funding is in place to support the services offered.

Strategy

The directors are not expecting to make any significant changes in the nature of the business in the near future. It aims to maintain its current provisions and services to the community and to increase the number of people availing of their services annually.

STRUCTURE, GOVERNANCE & MANAGEMENT

Organisational Structure

The organisation is a charitable company limited by guarantee, incorporated in 2000. The company does not have a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding two Euros (€2). The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors/Trustees.

The charity is registered with the Charities Regulatory Authority (No. 20044770) and has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 13952.

**Mayo Cancer Support Association Company Limited By Guarantee
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Directors report (continued)

Composition of the Board

- The board members are the directors of the company.
- All members of the board are also official members of the company.
- There are currently 8 members on the board of Mayo Cancer Support.
- Employees of Mayo Cancer Support cannot be directors of the board.
- All appointments are officially appointed by the board at meetings and the AGM.

Directors of the Company

The present membership of the board is listed on the 'Directors and Other Information' page.

Directors do not receive remuneration for their services. There were no transactions with directors during the year.

Management

The Manager, Trisha Greavy reports to the Board of Directors, and is employed to manage the charity's affairs. At the 31 December 2022 the charity also employed 4 other staff in service provision and administration.

Principal Risks & Uncertainties

In common with similar organisations, the company is at risk of a cut in government funding. Management engage regularly with government agencies to try to maximise funding to meet these increased operational costs and to expand these important services.

REVIEW OF ACTIVITIES, ACHIEVEMENTS & PERFORMANCE

The financial results for the year ended 31st December 2022 are shown in the Statement of Financial Activities on page 9. Total income amounted to €193,193 (31 December 2021: €178,395). Total expenditure amounted to €214,376 (31 December 2021: €147,055).

Although total income has increased 8% on 2021, income levels are not yet back to pre-Covid levels. Donations and fundraising are expected to increase again in 2023. The Wage Subsidy Scheme ceased in early 2022.

Management are continuously striving to run the organisation as efficiently as possible by (1) sourcing more public funding, (2) restore fundraising to previous high levels, (3) monitoring costs and reduce them where possible and (4) plan to appoint a fundraising officer.

Reserves Policy

To ensure Mayo Cancer Support has sufficient funds to deliver core functions during a period of unforeseen difficulty it operates a reserve procedure which takes into consideration:

- Meet unexpected costs;
- Planned activity level and potential opportunities;
- Provide working capital when funding is paid in arrears;
- Must be freely available to spend (i.e. not restricted).

Plans for Future Periods

**Mayo Cancer Support Association Company Limited By Guarantee
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Directors report (continued)

The directors will continue with its existing offer of services to the public for 2023. The directors are confident that current levels of support from statutory agencies will continue. The appointment of a full-time fundraising officer will focus on other fundraising opportunities. In addition to the 2022 operational plan, a 5 year strategy is to be developed.

Events after the end of the reporting period

No events have occurred since the year end that would materially affect the financial statements.

Accounting Records

The directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company. The accounting records of the company are located at Rock Rose House, 32 St. Patricks Avenue, Castlebar, Co. Mayo.

Relevant audit information

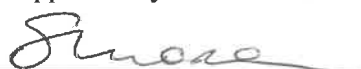
In accordance with section 330 of Companies Act 2014:

- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is 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.

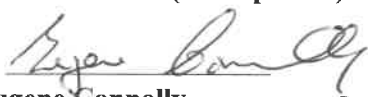
Auditors

In accordance with Sections 383 (2) of the Companies Act 2014, the auditors, O'Malley & Company have indicated their willingness to continue in office.

This report was approved by the Board on and signed on its behalf by



Director: Seamus Moran (Chairperson)



Director: Eugene Connolly

Date: 7/7/2023

**Mayo Cancer Support Association Company Limited By Guarantee
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Directors responsibilities statement

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 accounting standards issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland). 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 and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2019) has been followed;
- 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 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.

On behalf of the board:



Seamus Moran (Chairperson)



Eugene Connolly

**Independent auditor's report to the members of
Mayo Cancer Support Association Company Limited By Guarantee**

Opinion

We have audited the financial statements of Mayo Cancer Support Association Company Limited By Guarantee for the financial year ended 31st December 2022 which comprise the income and expenditure account, the balance sheet, statement of changes in equity, statement of cash flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2022 and of its (Deficit)/surplus for the year then ended; and
- 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 of opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standards for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Small Entities, in the circumstances set out in note 17 to the financial statements 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 about the company's ability to continue as a going concern for 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.

**Independent auditor's report to the members of
Mayo Cancer Support Association Company Limited By Guarantee (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- In our opinion, the information given in the directors' report is consistent with the financial statements; and
- In our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and 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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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.

**Independent auditor's report to the members of
Mayo Cancer Support Association Company Limited By Guarantee (continued)**

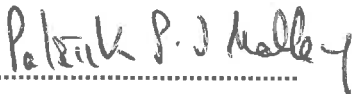
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also;

- 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 statement 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.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Patrick P. O'Malley
for and on behalf of
O'Malley & Company
Chartered Accountants and Statutory Audit Firm,
Chapel Street
Castlebar
Co. Mayo

Date:7/7/2023.....

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the financial year ended 31st December 2022**

		Unrestricted Funds	Restricted Funds	Continuing operations 2022 Total	2021 Total
	Notes	€	€	€	€
Incoming Resources					
<u>Incoming resources from generated funds:</u>					
<i>Grants and Donations</i>					
- Grants	5 (a)	80,578	31,660	112,238	138,197
- Donations	5 (b)	79,751	-	79,751	38,880
<i>Other Activities</i>					
- CHY Refund Scheme	5 (b)	1,191	-	1,191	1,305
- Deposit Interest	5 (b)	13	-	13	13
Total Incoming Resources		161,533	31,660	193,193	178,395
Expenditure					
Cost of generating funds					
Raising Funds		940	-	940	-
Other Costs		-	-	-	-
		940	-	940	-
Net Income					
available for charitable application		160,593	31,660	192,253	178,395
Expenditure on Charitable Activities					
Charitable Activities	7 (a)	179,316	31,660	210,976	144,595
Governance	7 (b)	2,460	-	2,460	2,460
Total Expenditure on Charitable Activities		181,776	31,660	213,436	147,055
Net Incoming/(Outgoing) Resources	6	(21,183)	-	(21,183)	31,340
Total Funds Brought Forward		548,346	-	548,346	517,006
Total Funds Carried Forward		527,163	-	527,163	548,346

A separate Statement of Total Recognised Gains and Losses is not required, as all gains or losses have been reflected above.

The notes on pages 12 to 19 form part of these financial statements.


**Mayo Cancer Support Association Company Limited By Guarantee
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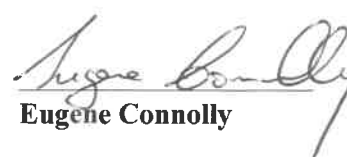
**Balance sheet
As at 31st December 2022**

	Note	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	12	195,969		214,389	
			195,969		214,389
Current assets					
Cash at Bank		389,300		402,921	
		389,300		402,921	
Creditors: amounts falling due within one year	13	(11,776)		(6,797)	
Net current assets			377,524		396,124
Total assets less current liabilities			573,493		610,513
Creditors: amounts falling due after more than one year	14		(46,330)		(62,167)
Net assets			<u>527,163</u>		<u>548,346</u>
Capital and reserves					
Income and expenditure account			527,163		548,346
Members funds			<u>527,163</u>		<u>548,346</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on and signed on behalf of the board by:


Seamus Moran (Chairperson)


Eugene Connolly

The notes on pages 12 to 19 form part of these financial statements.

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Statement of cash flows
Financial year ended 31st December 2022**

	2022	2021
	€	€
Cash flows from operating activities		
(Deficit)/surplus for the financial year	(21,183)	31,340
<i>Adjustments for:</i>		
Depreciation of tangible assets	18,420	18,420
Accrued expenses/(income)	96	(1,044)
<i>Changes in:</i>		
Trade and other creditors	(10,954)	(17,416)
Cash generated from operations	<u>(13,621)</u>	<u>31,300</u>
Net cash (used in)/from operating activities	<u>(13,621)</u>	<u>31,300</u>
Net increase in cash and cash equivalents	(13,621)	31,300
Cash and cash equivalents at beginning of financial year	402,921	371,621
Cash and cash equivalents at end of financial year	<u>389,300</u>	<u>402,921</u>

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements
Financial year ended 31st December 2022**

1. General information

The company is a company limited by guarantee, registered in Republic of Ireland. The address of the registered office is 32 St. Patricks Avenue, Castlebar, Co. Mayo. The company has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 13952 and is registered with the Charities Regulatory Authority (No. 20044770).

The company facilitates the provision of support in the form of counselling and therapies to cancer sufferers and their families.

The financial statements have been prepared by Mayo Cancer Support Association Company Limited By Guarantee in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102 effective January 2019) and with generally accepted accounting principles in Ireland and Irish Statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board.

2. Statement of compliance

These financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2019).

3. Accounting policies and measurement bases

The significant accounting policies adopted by the company and applied consistently are as follows:

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council promulgated by Chartered Accountants Ireland and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Grants in Aid towards Operating Costs

Grant in aid income from Tusla and other Government Agencies is recognised in the Income and Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to deferred income and are released against the matching expenditure when deemed incurred.

Other income

Other income from fundraising and sundry other income is recognised when received.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 13952.

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

Tangible assets

All Tangible assets are initially recorded at historic cost.

They are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 5%
Fittings fixtures and equipment	- 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fully depreciated fixtures and equipment are retained in the cost of fixtures and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

Financial instruments

Cash and cash equivalents

Cash consists of cash on hand. 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.

Judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be critical accounting estimates and judgements:

Useful lives of tangible fixed assets

Long-lived assets comprising primarily of property and fixtures and equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the current year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €195,969 (31 December 2021: €214,389).

4. Limited by guarantee

The company is a company limited by guarantee and therefore does not have a share capital. The members' liability is limited to €2 each in the event of the company being wound up.

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

5. Income

		Unrestricted	Restricted	2022 Total	2021 Total
		€	€	€	€
(a) Grants Analysis					
<i>Name of Agency</i>	<i>Type of Funding</i>				
HSE	Core Grant	26,447	-	26,447	32,447
Irish Cancer Society	Counselling	-	16,000	16,000	15,000
TUSLA	Counselling	-	-	-	3,000
HSE	Youth Services	-	1,000	1,000	-
HSF	Once Off Funding	-	-	-	3,000
Revenue Commissioners	EWSS	-	14,660	14,660	84,000
HSE	ICT	-	-	-	750
Pobal	Stability Scheme	26,131	-	26,131	-
AIB	Community Fund	28,000	-	28,000	-
Total Grants & State Funding		<u>80,578</u>	<u>31,660</u>	<u>112,238</u>	<u>138,197</u>
(b) Other Activities					
Donations		79,751	-	79,751	38,880
Tax Refunds - CHY Scheme		1,191	-	1,191	1,305
Deposit Interest		13	-	13	13
		<u>80,955</u>	<u>-</u>	<u>80,955</u>	<u>40,198</u>

6. Operating (deficit)/surplus

Operating (deficit)/surplus is stated after charging/(crediting):

	2022	2021
	€	€
Amortisation of intangible assets	(15,837)	(15,837)
Depreciation of tangible assets	18,420	18,420
Fees payable for the audit of the financial statements	<u>2,460</u>	<u>2,460</u>

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

7. Analysis of Expenditure

(a) Expenditure on Charitable Expenses

	Unrestricted	Restricted	2022 Total	2021 Total
	€	€	€	€
Wages (incl. Employer PRSI)	133,927	14,660	148,587	111,212
Education & Training	2,464	-	2,464	-
Rent	3,850	-	3,850	920
Insurance	4,152	-	4,152	3,521
Light & Heat	4,883	-	4,883	2,567
Repairs and maintenance	7,930	-	7,930	5,100
Office supplies & maintenance	7,843	1,000	8,843	1,309
Advertising & Promotions	2,733	-	2,733	1,058
Telephone & Postage	4,343	-	4,343	5,504
Travel & Subsistence	2,687	-	2,687	1,128
Counselling	-	16,000	16,000	9,180
Support Groups & Outreach	-	-	-	-
Bank charges	395	-	395	145
General expenses	1,526	-	1,526	368
Amortisation of grants	(15,837)	-	(15,837)	15,837
Depreciation of tangible assets	18,420	-	18,420	18,420
Total Expenditure	<u>179,316</u>	<u>31,660</u>	<u>210,976</u>	<u>144,595</u>
(b) Governance Costs				
Auditors remuneration	2,460	-	2,460	2,460
	<u>2,460</u>	<u>-</u>	<u>2,460</u>	<u>2,460</u>

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Notes to the financial statements (continued)
Financial year ended 31st December 2022

8. Details of Government Funding and other information

Included in Income is the following funding received from government, government agencies and similar bodies in the year ended 31 December 2022:

Name Funding Agency	Total Funding Awarded	Term of Agreement End Date	Funding deferred/ due @ 01/01/22	Received during period	Funding deferred/ due @ 31/12/22	Amount of Funding taken to income in period	Name of Funding Programme Purpose of Funding	Capital Funding if relevant	Is the funding restricted to a project or for the delivery of service	Expenditure in period
HSE	€26,447	31/12/22	€0	€26,447	€0	€26,447	Core Funding Service Provision	N/A	Not Restricted	N/A
HSE	€1,000	31/12/22	€0	€1,000	€0	€1,000	Funding Service Provision	N/A	Restricted	€1,000
Irish Cancer Society	€16,000	31/12/22	€0	€16,000	€0	€16,000	Counselling Service Provision	N/A	Restricted	€16,000
POBAL	€26,131	31/12/22	€0	€26,131	€0	€26,131	COVID Stability Scheme	N/A	Not Restricted	N/A
Revenue Commissioners	€14,660	31/12/22	€0	€14,660	€0	€14,660	COVID 19 Wage Subsidy Scheme	N/A	Restricted	€14,660

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

9. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 5 (2021: 5).

	2022	2021
	Number	Number
Office & Management	5	5
	<u>5</u>	<u>5</u>

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	136,037	110,659
Social insurance costs	12,550	553
	<u>148,587</u>	<u>111,212</u>

10. Directors remuneration

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Members of the board of directors did not receive any remuneration during the year other than stated above.

11. Taxation

The company has charitable status from the Revenue Commissioners and is therefore exempt from corporation tax. The charity reference number is CHY 13952.

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

12. Tangible assets

	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1st January 2022	368,393	29,821	398,214
At 31st December 2022	<u>368,393</u>	<u>29,821</u>	<u>398,214</u>
Depreciation			
At 1st January 2022	154,004	29,821	183,825
Charge for the financial year	18,420	-	18,420
At 31st December 2022	<u>172,424</u>	<u>29,821</u>	<u>202,245</u>
Net book values			
At 31st December 2022	<u>195,969</u>	-	<u>195,969</u>
At 31 December 2021	<u>214,389</u>	-	<u>214,389</u>

13. Creditors: amounts falling due within one year

	2022	2021
	€	€
Other creditors including tax and social insurance	9,220	4,337
Accruals	2,556	2,460
	<u>11,776</u>	<u>6,797</u>

Taxes (PAYE/PRSI) are paid as they fall due. No interest was due on taxes at the financial year end.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable as agreed with the specific creditors.

14. Creditors: amounts falling due after more than one year

	2022	2021
	€	€
Deferred income	<u>46,330</u>	<u>62,167</u>

Deferred income above relates to capital grants received in 2007 - 2008 for works carried out on Rock Rose House.

**Mayo Cancer Support Association Company Limited By Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2022**

15. Financial instruments

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

	2022	2021
	€	€
Financial assets that are debt instruments measured at amortised cost		
Cash at bank and in hand	<u>389,300</u>	<u>402,921</u>

16. Contingent liabilities

The directors are not aware of the existence of any contingent liabilities at 31st December 2022.

17. Ethical standards

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

18. Approval of financial statements

The board of directors approved these financial statements for issue on 7/7/2023.