

Company Number: 543922

**Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By
Guarantee**

Annual Report and Financial Statements

for the financial year ended 31 December 2022

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee
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Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Natasha Smith Eloise Cowie Holly Kelly Padraig Leahy Leeane Helen Grace (Resigned 29 January 2022) Caroline Kane Montague Kerry-Jane Morgan Peter Cosgrove Brendan McGarry (Appointed 28 March 2022)
Company Secretary	Kerry-Jane Morgan
Company Number	543922
Charity Number	20506
Registered Office	Brain Tumour Ireland 4 Carmichael Centre Brunswick Street North Dublin DO7 RHA8
Business Address	Carmichael Centre North Brunswick Street Dublin 7
Auditors	GMK (Audit & Consulting) Limited Certified Public Accountants and Statutory Audit Firm Windsor House 14 Windsor Terrace Sandycove Co Dublin
Bankers	Bank of Ireland Naas Co Kildare

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

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

Principal Activity and Review of the Business

The principal activities of the company are;
to raise awareness of and provide education about brain tumours.
to provide information and support to brain tumor patients and their families and friends.
to promote and fund medical research and ancillary activities relating to brain tumours.

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

BTI Activities 2022

Many events were able to take place in person once again during 2022. Our first event was a 'Fun Day at Barretstown Camp' in May with ten families attending. In June we held our Wellness Day in the Ennismore Retreat Centre in Cork. The day consisted of mindfulness, nutrition, and dance workshops. Our 'Wellness Through Music' programme was paused in May due to our facilitator taking maternity leave. This programme is provided to us free of charge and will resume in early 2023.

We continued to provide telephone and email support to patients, families, and the medical profession throughout the year. 91 people contacted Brain Tumour Ireland looking for support which was a 50% increase on the previous year.

Our online patient and family support groups took place monthly throughout 2022. The demand for these online groups continued to grow each month with attendees linking in from every part of the country.

In June we celebrated carer's week by sending chocolates and a thank you card to each of our families caring for a loved one with a brain tumour.

A very special fundraising event called Christmas event took place in the Waterford Arena on Sunday 26th June. This fundraising event was organised by a brain tumour patient and it comprised of an orchestra of just under 300 and a choir of 200 plus a children's choir and included a piece written especially by composer Craig Stuart-Garfinkle. The sold-out event raised over €23,000.

The first 'Survey for Parents' in which we wished to capture the 'lived experience for parents' was conducted on our behalf by Amárach Research. Although the parent group is small the responses were significant in that they highlighted the challenges parents face when trying to access services. These findings will be used to support a position paper on the 'current state of rehabilitation services' which is being produced by Dr. Irwin Gill in conjunction with other stakeholders. Amárach Research produced an infographic of findings for our website and all interested parties. The plan is to conduct this survey every two years.

Our new Website and updated branding were launched in early August 2022. The website is easier to navigate and includes accessibility tools for those who need them. Our logo has also been given a refresh but still incorporates the original almond blossom design. This new look branding will appear across all our materials and social media accounts.

Consultants working with children with a brain tumour diagnosis were invited to take part in a project called 'Bedtime Stories with Brain Tumour Ireland'. Each consultant read their favourite bedtime story and these were filmed and put on our website for the children to watch with their parents. To date these have had over 700 views.

The Paddy Holton Memorial Plaque, placed on the brain tissue biobank was unveiled at the RCSI with members of the Holton Family present. Following Paddy's death in 2016, his family and siblings held a fundraising event to set-up the first brain tissue biobank in the Ireland.

A personalised 'Thank You' video has been developed to send to fundraisers following their fundraising event.

The first BTI Christmas Cards were designed by Darcie Belle Kelly (10 years) and Charlie O'Neill (11 years) and are for sale on our website.

In October we held our Awareness Week campaign in which we celebrated our ten-year anniversary. We used the week to look back on what we have achieved so far and future plans. We also used the week to highlight the stories of patients and families living with a brain tumour diagnosis. We held a very successful Research Update event at the Royal College of Surgeons in Ireland with updates on clinical practice and rehabilitation following treatment. Presentations were given by Prof. Annette Byrne, Dr. Kate Connor, Mr. Kieron Sweeney and Prof. Frances Horgan. We also had two 'Walk and Talk' events in Dublin and Cork.

The week ended with our Wear A Hat Day 'text to donate' fundraising campaign. The overall winner of the best 'wear a hat' photograph was presented with a bespoke hat donated by the milliner Sinead Gormley. It was decided not to hold the Annual Run online again in November 2022 but rather move the event to an 'in person' event again in 2023, hopefully in March.

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

In November we held our Remembrance Service which was live streamed and once again we had a wide geographical spread. The event was followed by a chat over zoom with family members who had lost a loved one to a brain tumour. The service was presided over by Padraig Cawley, Civil Funeral Celebrant with music provided by Deirdre Seaver.

We ended the year with our Annual Family Day event and we were delighted to be able to hold this in person once again in Barretstown Camp, with the Barretstown team providing a full day of fun activities for the families. We also had a visit from Santa Clause who had a gift for each child.

Brain Tumour Ireland continues its support into brain tumour research, throughout 2022 by continuing to fund the brain tissue biobank in conjunction with Beaumont Hospital and the Royal College of Surgeons in Ireland.

Income Recognition

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Principal Risks and Uncertainties

The directors have identified that the key risks and uncertainties the Charity faces relate to the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation and a risk of a decrease in the level of income.

The charity mitigates these risks as follows:

The charity continually monitors the level of activity.

The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(9,528) (2021 - €58,402).

At the end of the financial year, the company has assets of €352,095 (2021 - €335,595) and liabilities of €36,059 (2021 - €10,031). The net assets of the company have decreased by €(9,528).

Directors and Secretary

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

Natasha Smith
Eloise Cowie
Holly Kelly
Padraig Leahy
Leeane Helen Grace (Resigned 29 January 2022)
Caroline Kane Montague
Kerry-Jane Morgan
Peter Cosgrove
Brendan McGarry (Appointed 28 March 2022)

The secretary who served throughout the financial year was Kerry-Jane Morgan.

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

Future Developments

The directors are not expecting changes in the nature of the activities of the company in the near future.

Post Balance Sheet Events

There have been no events subsequent to the year end requiring disclosure.

Auditors

The auditors, GMK (Audit & Consulting) Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Accounting Records

To ensure that proper books and 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 accounting systems. The books of account are located at the company's registered office.

Signed on behalf of the board

Peter Cosgrove
Director

22 August 2023

Padraig Leahy
Director

22 August 2023

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for 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;
- 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Peter Cosgrove
Director

22 August 2023

Padraig Leahy
Director

22 August 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its deficit 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 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 on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, 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 10, 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.

John Connolly
for and on behalf of
GMK (AUDIT & CONSULTING) LIMITED
Certified Public Accountants and Statutory Audit Firm
Windsor House
14 Windsor Terrace
Sandycove
Co Dublin

22 August 2022

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

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.

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		164,794	164,070
Expenditure		(174,322)	(105,668)
(Deficit)/surplus for the financial year	13	(9,528)	58,402
Total comprehensive income		(9,528)	58,402
Retained surplus brought forward		325,564	267,162
Retained surplus carried forward		316,036	325,564

Approved by the board on 22 August 2023 and signed on its behalf by:

Peter Cosgrove
Director

Padraig Leahy
Director

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee
BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	7	282	565
Current Assets			
Debtors	8	353	382
Cash and cash equivalents		351,460	334,648
		351,813	335,030
Creditors: amounts falling due within one year	10	(36,059)	(10,031)
Net Current Assets		315,754	324,999
Total Assets less Current Liabilities		316,036	325,564
Reserves			
Income and expenditure account	13	316,036	325,564
Equity attributable to owners of the company		316,036	325,564

The 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", applying Section 1A of that Standard.

Approved by the board on 22 August 2023 and signed on its behalf by:

 Peter Cosgrove
 Director

 Padraig Leahy
 Director

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
(Deficit)/surplus for the financial year		(9,528)	58,402
Adjustments for:			
Depreciation		283	283
		<hr/>	<hr/>
		(9,245)	58,685
Movements in working capital:			
Movement in debtors		29	-
Movement in creditors		26,028	7,376
		<hr/>	<hr/>
Cash generated from operations		16,812	66,061
		<hr/>	<hr/>
Net increase in cash and cash equivalents		16,812	66,061
Cash and cash equivalents at beginning of financial year		334,648	268,587
		<hr/>	<hr/>
Cash and cash equivalents at end of financial year	9	351,460	334,648
		<hr/> <hr/>	<hr/> <hr/>

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 543922. The registered office of the company is Brain Tumour Ireland, 4 Carmichael Centre, Brunswick Street North, Dublin DO7 RHA8. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income from events is recognised as earned and received.

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income includes donations, gifts and bequests.

Investment income, on deposits held by the charity or any other investments, is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned.

Expenditure

Expenditure is recognised when a liability is incurred.

Fund Accounting

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Tangible assets and depreciation

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

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

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Taxation

The company is a registered charity, Charity No 20506, and not liable for corporation tax.

3. Going concern

The accounts are prepared on a going concern basis. This assumes that the company will continue for the foreseeable future. The company is dependent for its income on fundraising activities and public donations. The directors do not anticipate a reduction of this income in the coming year and intend to maintain tight control over expenditure. On that basis the directors consider it appropriate to prepare the accounts on a going concern basis.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Operating (deficit)/surplus	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	283	283
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, excluding directors, during the financial year was 1, (2021 - 1). The directors receive no remuneration and may be reimbursed for expenses incurred.

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2022	2,170	2,170
	<u> </u>	<u> </u>
At 31 December 2022	2,170	2,170
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2022	1,605	1,605
Charge for the financial year	283	283
	<u> </u>	<u> </u>
At 31 December 2022	1,888	1,888
	<u> </u>	<u> </u>
Net book value		
At 31 December 2022	282	282
	<u> </u>	<u> </u>
At 31 December 2021	565	565
	<u> </u>	<u> </u>

8. Debtors	2022	2021
	€	€
Prepayments	353	382
	<u> </u>	<u> </u>

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

9. Cash and cash equivalents	2022	2021
	€	€
Cash and bank balances	351,460	334,648
	<u> </u>	<u> </u>
10. Creditors	2022	2021
Amounts falling due within one year	€	€
Trade creditors	-	7,000
Taxation	1,754	1,281
Accruals	34,305	1,750
	<u> </u>	<u> </u>
	36,059	10,031
	<u> </u>	<u> </u>

11. State Funding

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	COVID-19 Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations.
Purpose of the Grant	To assist with the payment of non-pay costs and help maintain financial viability.
Term	1 year
Total Fund	Total Grant amounted to €37,674.
Expenditure	Non-pay recurring costs and expenses
Received in the previous financial year	€37,674

12. 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 year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and 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 € 1.

13. Income Statement

	2022	2021
	€	€
At 1 January 2022	325,564	267,162
(Deficit)/surplus for the financial year	(9,528)	58,402
	<u> </u>	<u> </u>
At 31 December 2022	316,036	325,564
	<u> </u>	<u> </u>

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

14. Capital commitments

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

15. Post-Balance Sheet Events

There have been no events subsequent to the year end requiring disclosure.

16. Fund Accounting

The following funds are operated by the Charity.

Unrestricted Funds

Reserves represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other or specific purposes. Such funds may be held in order to finance working capital or capital expenditure.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 August 2023.

**BRAIN TUMOUR IRELAND (THE RONNIE FEHILY FOUNDATION) COMPANY LIMITED BY
GUARANTEE**

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Brain Tumour Ireland (The Ronnie Fehily Foundation) Company Limited By Guarantee

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	2022	2021
	€	€
Income		
Fundraising	164,794	109,713
Wages subsidy scheme	-	16,683
Government grant income	-	37,674
	<u>164,794</u>	<u>164,070</u>
Expenditure		
Wages and salaries	42,173	38,698
Social welfare costs	4,549	575
Donations	31,795	36,000
Fundraising & events	35,072	11,673
Insurance	453	455
Room hire & costs	3,099	2,510
Web site	-	921
Printing, postage and stationery	787	1,630
Telephone	233	233
Travel expenses	-	65
Professional fees	4,797	-
Strategic plan	11,093	7,000
Bank charges	151	162
General expenses	2,134	3,713
IT support	34,445	-
Subscriptions	703	-
Auditor's remuneration	2,555	1,750
Depreciation	283	283
	<u>174,322</u>	<u>105,668</u>
Net (deficit)/surplus	<u><u>(9,528)</u></u>	<u><u>58,402</u></u>