

**Company registration number: 548142**

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2021**

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**COPD Support Ireland CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Ciara Hanrahan Michael McGloin (Resigned 27 March 2022) Suzanne McCormack Michael Drohan (Retired 27 March 2022) Patrick Grimes Sarah O'Beirne (Appointed 1 June 2021) Deirdre Garvin (Appointed 2 August 2021) Mark O'Kelly (Appointed 2 August 2021)(Retired 27 March 2022) Catherine Craig (Appointed 5 May 2021) Marion Hurley (Appointed 5 May 2021) Breda Cushen Timothy McDonnell Jacqueline Ho Eileen Grace Sue Cleary
<b>Secretary</b>	Suzanne McCormack
<b>Company number</b>	548142
<b>Registered office</b>	Credim Centre Leopardstown Road Foxrock Dublin D18 FF64
<b>Business address</b>	Credim Centre Leopardstown Road Foxrock Dublin D18 FF64
<b>Auditor</b>	McCloskey & Co Apex Business Centre Blackthorn Road Sandyford Dublin 18
<b>Bankers</b>	Bank of Ireland Ballsbridge Dublin 4

**COPD Support Ireland CLG**  
**Company limited by guarantee**

**Directors and other information (continued)**

**Registered Charity Number**      20082512

**CHY (Revenue) Number**          CHY 20731

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2021.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Ciara Hanrahan	Breda Cushen (Appointed 5 May 2021)
Michael McGloin (Resigned 27 March 2022)	Timothy McDonnell (Appointed 5 May 2021)
Suzanne McCormack	
Michael Drohan (Retired 27 March 2022)	
Patrick Grimes	
Sarah O'Beirne (Appointed 1 June 2021)	
Deirdre Garvin (Appointed 2 August 2021)	
Mark O'Kelly (Appointed 2 August 2021)(Retired 27 March 2022)	
Catherine Craig (Appointed 5 May 2021)	
Marion Hurley (Appointed 5 May 2021)	

**Principal activities**

The principal activity is to provide assistance and support to people who suffer from chronic pulmonary disease ("COPD"), their carers and families by promoting the development of local support groups, raising awareness of COPD, supporting research and representing the needs of people with COPD at relevant statutory and other agencies.

**COPD Support Ireland CLG**  
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**Directors report (continued)**

**Development and performance**

2021 was another challenging year for COPD Support Ireland as the COVID-19 global pandemic continued to place people living with COPD at very high risk of severe illness. Most of the 33 local COPD Support groups continued to exercise extreme caution and delay resuming face-to-face classes, despite much of the general population gradually resuming normal activities. In October 2021, a small number of groups decided to resume face-to-face classes, however this was short lived with a new wave of COVID-19 and they returned to either isolating or meeting virtually. In 2021 we delivered 10 virtual COPD support groups, running weekly exercise and peer-to-peer support nationally and 4 virtual SingStrong - singing for lung health classes each week. During 2021 we met regularly with members of the National Group Representative forum, comprised of representatives from 20 of our 33 local COPD groups around Ireland, to keep them updated with the latest information on the pandemic and to understand how best to meet their needs during the year. One area that was identified as a challenge for the members was maintaining their mental health during this prolonged isolation from their friends, family, and local COPD support group. COPDSI partnered with 2 Clinical Psychologists to deliver a 6-week mental wellness webinar series which was oversubscribed for the 100 place capacity. This was reported to be hugely beneficial by attendees with a resounding request for additional mental wellness resources.

Despite the continued challenges of the global pandemic and, our best efforts to support access to technology for this older population, engagement with the virtual classes and education was limited compared with face-to-face member engagement, however, those that did access it found it hugely beneficial. This is a quote from a member who participated in our virtual exercise classes in 2021 "The classes are always within our limits, and the instructor is both helpful and friendly.

The COPD organisation, has for me, been life giving, and I thank you for all your efforts on my behalf." This was in no small part due to the fact that 2021 was the highest level of staffing in the organisation's history with 2.5 whole time equivalents supporting the local groups thanks to the generous grants from the Community Foundation - RTE does Comic Relief fund and the Rethink Ireland - Ignite MidWest fund.

During 2021, COPDSI participated in the HSE Community Vaccine Network, with a two-way flow of information around the COVID-19 vaccination campaign, infection prevention and control measures and, in the latter part of 2021, COVID-19 therapeutics. It was through this group that Prof. Martin Cormican the national clinical lead for Antimicrobial Resistance and Health Care Associated Infections agreed to deliver the keynote address at our virtual World COPD Day patient conference in November.

World COPD Day once again was a virtual patient conference, drawing over 350 registrations for the 6 patient education sessions delivered via Zoom. Additionally, COPDSI partnered with the HSE Respiratory National Clinical Programme to create and share infographics on the roles of different health and social care professionals involved in management of COPD. These were disseminated across social media with a great response from members as well as the professional organisations of the health and social care professionals represented.

COPD Support Ireland continued to support the Asthma Society of Ireland in the delivery of the HSE funded COPD Adviceline in 2021. Tasked to help grow its utilisation in the COPD population, the COPD adviceline was promoted across all paid and unpaid World COPD Day advertising resulting in the highest number of first-time calls to the COPD adviceline in October and November of 2021.

Overall, 2021 was a very challenging year for the organisation, however it was also the most resourced year since its inception, with improved core staffing and subsequent capacity to deliver a higher standard of service to better meet the needs of this very vulnerable population during the COVID-19 global pandemic.

**Assets and liabilities and financial position**

At the end of the year the company has assets of €204,216 (2020: €169,121) and liabilities of €124,012 (2020:€116,182). The net assets of the company have increased to €80,204 (2020: €52,929).

**COPD Support Ireland CLG**  
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**Directors report (continued)**

**Principal risks and uncertainties**

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of reduced funding in the future and of the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows: i) The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. ii) The company closely monitors emerging changes to regulations and legislation on an ongoing basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff and volunteers.

**Likely future developments**

The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

**Relevant audit information**

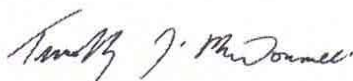
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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.

**Auditors**

The auditors, McCloskey & Co, were appointed as auditors to the charity in June 2022 and replaced the previous auditors Gerard T Murphy & Company. In accordance with Section 383 (2) of the Companies Act 2014, McCloskey & Co. have indicated their willingness to continue in office.

This report was approved by the board of directors on 3/8/2022 and signed on behalf of the board by:



Director



Director

**COPD Support Ireland CLG**  
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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 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 profit or loss 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 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**Independent auditor's report to the members of  
COPD Support Ireland CLG**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of COPD Support Ireland CLG (the 'company') for the financial year ended 31 December 2021 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a 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.

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 2021 and of its profit 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 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 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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***

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

***Other Information***

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditor's report to the members of  
COPD Support Ireland CLG (continued)**

***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 applicable legal requirements.

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

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

***Matters on which we are required to report by exception***

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, 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 the directors 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 the 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 COPD Support Ireland CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

### ***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.

Independent auditor's report to the members of  
COPD Support Ireland CLG (continued)

  
Thomas McCloskey (Senior Statutory Auditor)

For and on behalf of  
McCloskey & Co  
Chartered Accountants and Registered Auditors  
Apex Business Centre  
Blackthorn Road  
Sandyford  
Dublin 18

3 August 2022

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Income and expenditure account**  
**Financial year ended 31 December 2021**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>€</b>	<b>€</b>
<b>Turnover</b>	<b>5</b>	192,308	101,535
<b>Gross surplus</b>		<u>192,308</u>	<u>101,535</u>
Expenditure		(165,043)	(127,784)
<b>Operating surplus/(deficit)</b>	<b>6</b>	<u>27,265</u>	<u>(26,249)</u>
<b>Surplus/(deficit) before taxation</b>		<u>27,265</u>	<u>(26,249)</u>
Tax on surplus/(deficit)		-	-
<b>Surplus/(deficit) for the financial year</b>		<u><u>27,265</u></u>	<u><u>(26,249)</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 15 to 19 form part of these financial statements.

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 December 2021**

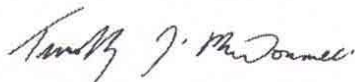
	<b>2021</b>	2020
	€	€
Surplus/(deficit) for the financial year	27,265	(26,249)
<b>Retained earnings at the start of the financial year</b>	<u>52,939</u>	<u>79,188</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>80,204</u></u>	<u><u>52,939</u></u>

**COPD Support Ireland CLG**  
(A Company Limited by Guarantee and not having Share Capital)

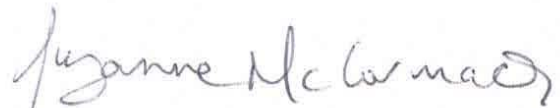
**Balance sheet**  
As at 31 December 2021

	Note	2021 €	€	2020 €	€
<b>Fixed assets</b>					
Tangible assets	9	5,797		-	
			5,797		-
<b>Current assets</b>					
Cash at bank and in hand		198,419		169,121	
		198,419		169,121	
<b>Creditors: amounts falling due within one year</b>	10	(124,012)		(116,182)	
<b>Net current assets</b>			74,407		52,939
<b>Total assets less current liabilities</b>			80,204		52,939
<b>Net assets</b>			80,204		52,939
<b>Capital and reserves</b>					
General funds			80,204		52,939
<b>Members funds</b>			80,204		52,939

These financial statements were approved by the board of directors on 3/8/2022 and signed on behalf of the board by:



Director



Director

The notes on pages 15 to 19 form part of these financial statements.

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of cash flows**  
**Financial year ended 31 December 2021**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Surplus/(deficit) for the financial year	27,265	(26,249)
<i>Adjustments for:</i>		
Depreciation of tangible assets	2,898	-
Accrued expenses/(income)	2,926	(47,740)
<i>Changes in:</i>		
Trade and other creditors	4,904	114,319
Cash generated from operations	<u>37,993</u>	<u>40,330</u>
Net cash from operating activities	<u><u>37,993</u></u>	<u><u>40,330</u></u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(8,695)	-
Net cash (used in)/from investing activities	<u><u>(8,695)</u></u>	<u><u>-</u></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	29,298	40,330
<b>Cash and cash equivalents at beginning of financial year</b>	<u>169,121</u>	<u>128,791</u>
<b>Cash and cash equivalents at end of financial year</b>	<u><u>198,419</u></u>	<u><u>169,121</u></u>



**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31 December 2021**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Credim Centre, Leopardstown Road, Foxrock, Dublin, D18 FF64.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and 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.

**Turnover**

Income consists of donations, fundraising and sponsorship.

**Taxation**

No charge to current or deferred taxation arises as the company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 20731.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment                      - 33%

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.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**COPD Support Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**Departure from Companies Act 2014 presentation**

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

**4. Limited by guarantee**

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 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 € 2.00 (Two Euro).

**5. Turnover**

Turnover arises from:

	<b>2021</b>	2020
	€	€
Fundraising Event Income	1,524	3,090
General Donations	17,616	17,184
Corporate Donations	57,546	1,000
World COPD Day	47,500	36,500
Membership	70	120
HSE Lottery Funding	17,157	43,641
Comic Relief	50,895	-
	<u>192,308</u>	<u>101,535</u>

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**6. Operating surplus/(deficit)**

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

	<b>2021</b>	2020
	€	€
Depreciation of tangible assets	<u>2,898</u>	<u>-</u>

**COPD Support Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**7. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2021</b>	2020
	<b>Number</b>	Number
Administrative	3	1

The aggregate payroll costs incurred during the financial year were:

	<b>2021</b>	2020
	€	€
Wages and salaries	65,853	30,079
Social insurance costs	7,081	3,216
	<u>72,934</u>	<u>33,295</u>

**8. Appropriations of profit and loss account**

	<b>2021</b>	2020
	€	€
At the start of the financial year	52,939	79,188
Surplus/(deficit) for the financial year	27,265	(26,249)
<b>At the end of the financial year</b>	<u>80,204</u>	<u>52,939</u>

**COPD Support Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**9. Tangible assets**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2021	-	-
Additions	8,695	8,695
<b>At 31 December 2021</b>	<u>8,695</u>	<u>8,695</u>
<b>Depreciation</b>		
At 1 January 2021	-	-
Charge for the financial year	2,898	2,898
<b>At 31 December 2021</b>	<u>2,898</u>	<u>2,898</u>
<b>Carrying amount</b>		
<b>At 31 December 2021</b>	<u>5,797</u>	<u>5,797</u>
At 31 December 2020	<u>-</u>	<u>-</u>

**10. Creditors: amounts falling due within one year**

	2021 €	2020 €
Trade creditors	135	-
Other creditors	-	27
Tax and social insurance: PAYE and social welfare	-	1,278
Accruals	4,789	1,863
Deferred income	119,088	113,014
	<u>124,012</u>	<u>116,182</u>

**11. Analysis of changes in net debt**

	At 1 January 2021 €	Cash flows €	At 31 December 2021 €
Cash and cash equivalents	169,121	29,298	198,419
	<u>169,121</u>	<u>29,298</u>	<u>198,419</u>

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2021**

**12. Approval of financial statements**

The board of directors approved these financial statements for issue on 3 August 2022.

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**The following pages do not form part of the statutory accounts.**

**COPD Support Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed profit and loss account**  
**Financial year ended 31 December 2021**

	<b>2021</b>	2020
	€	€
<b>Turnover</b>		
Fundraising Event Income	1,524	3,090
General Donations	17,616	17,184
Corporate Funding	26,749	1,000
World COPD Day	47,500	36,500
Membership	70	120
HSE Lottery funding	17,157	43,641
Rethink Ireland Ignite Midwest Fund	30,797	-
Comic Relief	50,895	-
	<u>192,308</u>	<u>101,535</u>
<b>Gross surplus</b>	<u>192,308</u>	<u>101,535</u>
<b>Gross surplus percentage</b>	100.0%	100.0%
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(65,853)	(30,079)
Employer's PRSI contributions	(7,081)	(3,216)
Programme expenses	(59,512)	(76,772)
Insurance	(2,362)	(1,679)
Printing, postage and stationery	(6,595)	(4,447)
Website costs	(9,657)	(1,107)
Telephone	(2,085)	(596)
Computer costs	-	(2,211)
Motor expenses	-	(1,710)
Legal and professional	(5,618)	(4,212)
Auditors remuneration	(1,968)	(923)
Bank charges	(505)	(355)
General expenses	(634)	(477)
Subscriptions	(275)	-
Depreciation of tangible assets	(2,898)	-
	<u>(165,043)</u>	<u>(127,784)</u>
<b>Operating surplus/(deficit)</b>	27,265	(26,249)
<b>Operating surplus/(deficit) percentage</b>	14.2%	25.9%
<b>Surplus/(deficit) before taxation</b>	<u>27,265</u>	<u>(26,249)</u>