

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 2023

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

Directors	Ciara Hanrahan Eileen Grace Suzanne McCormack (Resigned 2 February 2024) Sue Cleary (Resigned 30 May 2024) Timothy McDonnell Sarah O'Beirne Deirdre Garvin (Resigned 11 June 2024) Teresa Madden Catherine Craig Marion Hurley Breda Cushen Stanley Miller (Appointed 28 August 2024) Orla Veale (Appointed 19 September 2024) Jacqueline Ho (Resigned 9 June 2023) Richard Hanly (Resigned 9 June 2023) Zoya Ralph (Resigned 22 August 2024) Michael Coakley Jenny Mulry (Resigned 25 April 2024)
Secretary	Suzanne McCormack
Company number	548142
Registered office	Workhub 51 Bracken Road Sandyford Business Park Dublin 18 D18 CV48
Business address	Workhub 51 Bracken Road Sandyford Business Park Dublin 18 D18 CV48
Auditor	McCloskey & Co Workhub 51 Bracken Road Sandyford Business Park Dublin D18 CV48

COPD Support Ireland CLG
Company limited by guarantee

Directors and other information (continued)

Bankers Bank of Ireland
Ballsbridge
Dublin 4

Registered Charity Number 20082512

CHY (Revenue) Number CHY 20731

COPD Support Ireland CLG
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Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2023.

Directors and Secretary

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

Directors

Ciara Hanrahan
Eileen Grace
Suzanne McCormack
Timothy McDonnell
Sarah O'Beirne
Deirdre Garvin
Teresa Madden
Catherine Craig
Marion Hurley
Breda Cushen
Richard Hanly (Resigned 9 June 2023)
Jacqueline Ho (Resigned 9 June 2023)
Zoya Ralph
Michael Coakley
Sue Cleary
Jenny Mulry (Appointed 3 May 2023)

Secretary

Suzanne McCormack

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.

Development and performance

In 2023, COPD Support Ireland grew significantly with the addition of 15 new COPD Support & Exercise groups to bring the total to 43 groups across Ireland. This was due to the organisation securing its first HSE funding through the HSE Enhanced Community Care Programme for weekly COPD support & exercise classes. During 2023, COPD Support Ireland engaged in several activities aimed at supporting those living with Chronic Obstructive Pulmonary Disease (COPD) and raising awareness of the condition across the country. Efforts focused on both health education and community engagement through a webinar on 7th April, World Health Day and 15th November, World COPD Day.

Support & Exercise Group Activities

COPD Support Ireland expanded its network of support groups, with 15 new groups being established in 2023, as a result of funding from the HSE Enhanced Community Care Programme. These groups offer weekly exercise classes tailored for people with COPD, providing physical, social, and mental wellness benefits. In 2023 1713 weekly exercise classes were delivered through in person & online COPD Support & Exercise groups resulting in 15,811 class attendances by people living with COPD. These figures represented a 66% growth in exercise class delivery and a 58% growth in class attendances compared to 2022 figures. By the end of 2023, all support groups had returned to in person activities with an additional 3 online exercise classes being delivered per week. COPDSI continued its partnership with SingStrong – Singing for Lung Health through three online SingStrong classes each week and three local COPD Support & Exercise groups undertaking in person SingStrong classes. The COPD & Me Book was again a really important resource for both people living with COPD and health care professionals working in COPD as 6767 copies were printed and distributed throughout the year.

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Directors report (continued)

Development and performance (continued)

National Group Representative Forum

The National Group Representative Forum online meetings took place throughout 2023 at 1 -2 monthly intervals to sustain two-way communication between the national organisation and the local support groups around Ireland. This has been a very useful project and, through direct contact with the groups, the national organisation has been better able to prioritise the support that is needed at the local level.

Adviceline

COPD Support Ireland continued to support the Asthma Society of Ireland in the delivery of the HSE funded COPD Adviceline in 2022. Tasked to help grow its utilisation in the COPD population, the COPD adviceline was promoted across all public facing media as well as through paid and unpaid World health day and World COPD Day advertising. We hosted stands at the Irish General Practice Nurse Educational Association in May and the Irish Thoracic Society meeting in December 2023.

World Health Day

On 7th April, World Health Day, the organization hosted a free webinar, “Living Your Best Life with COPD”, featuring practical advice on improving quality of life through mental health care, nutrition, and outdoor activity. Renowned figures such as Psychologist Dr. Eddie Murphy, Landscape Gardener David Shorthall and Chef Adrian Martin contributed to this holistic educational event alongside Chronic Disease Self-Management Support Co-ordinator Caroline Peppard who signposted attendees to the various resources and supports available to people in their local communities. The event was very capably hosted by Dr. Ivanna McMahon, a GP trainee and reigning Miss Ireland.

World COPD Day

In 2023, COPD Support Ireland significantly increased its public awareness efforts, focusing on the need for early detection and the management of Chronic Obstructive Pulmonary Disease (COPD). One of the main messages was the “ABC of COPD” campaign, which highlighted the key symptoms of the disease—Age over 35, ongoing Breathlessness, and a persistent Cough. The organisation worked to educate the public about the high number of undiagnosed cases in Ireland, with an estimated 270,000 people unaware that they have COPD and encouraged people to collectively “Step Up for COPD” by walking 270,000 steps on World COPD Day. This target was exceeded almost 4 fold, with over 1 million steps being registered in the Step Up for COPD campaign. This was a major event, designed to demonstrate the importance of exercise in managing COPD .

The COPD Big Baton Pass 2023 was a global awareness initiative and COPD Support Ireland was one of the host cities for the 24 hour live broadcast in collaboration with global partners for World COPD Day on November 15, 2023. This campaign aimed to highlight the importance of physical activity for people living with Chronic Obstructive Pulmonary Disease (COPD) while engaging communities nationwide & globally to raise awareness about the condition.

Key Aspects of the Big Baton Pass:

- **Physical Activity for Awareness:** The event encouraged people to engage in any form of exercise, from walking and cycling to gardening and swimming, and to log their activities. The aim was to collectively “pass the baton” of awareness globally by showcasing participation from across Ireland.
- **Community and Global Collaboration:** Ireland joined international COPD organisations in this challenge, symbolizing a unified global effort to raise awareness of the disease. COPD Support Ireland invited both individuals and groups to participate, with organisations and workplaces encouraged to arrange team activities.
- **Social Media and Broadcasting:** Throughout the day, the event was promoted heavily on social media, with participants encouraged to share their progress online. COPD Support Ireland live-streamed education sessions, exercise classes and updates on the “Step Up for COPD” activities to showcase the involvement of the Irish community in the global COPD awareness movement.

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Directors report (continued)

Development and performance (continued)

This initiative not only highlighted the role of exercise in managing COPD but also helped spread the message that early diagnosis and continued management can significantly improve the quality of life for those affected by the disease. Through these initiatives, COPD Support Ireland made strides in raising public understanding of the disease and the need for timely intervention and support.

Additionally, COPD Support Ireland were invited by Deputy Sean Canney, TD to make a presentation in the Oireachtas AV room on World COPD Day. This presentation was an opportunity for the organisation to raise awareness about the condition and especially the challenges of living with the condition. We are very grateful to our members, Ms. Catherine Craig & Mr. Michael Coakley, for speaking at this event and eloquently describing their life with this chronic disease as well as highlighting the benefit they receive from weekly attendance at their local COPD support and exercise groups. This was a great opportunity for COPDSI to highlight these issues on World COPD Day, which was well attended by TD's, Senators, and staff of the Oireachtas.

Staff & Finance

During 2023, the organisations activities were supported by 2.5 whole-time equivalents comprising 0.5 WTE General Manager, 1 WTE Support Co-Ordinator, 0.6 WTE Office Manager and 0.3 WTE Information & Administration Officer. Two of these WTE were funded by restricted income grants. Organisational stability remained a concern throughout 2023 as the ability to retain staff at these levels remained uncertain year on year due to the small amount of unrestricted income the organisation generates and the short-term nature of restricted income grants. The 2023 HSE funding was transformative to the organisation and a subsequent existing level of service agreement was reached with the HSE for 2024 funding in December 2023.

Conclusion

2023 was a transformative year for the organisation with funding for 45 COPD Support & Exercise groups being provided by the HSE ECC Programme leading to a year of substantial growth. The public and professional profile of COPDSI grew further through working with the HSE National Clinical Programme, delivery of the World Health Day webinar and participation in the Global COPD Big Baton Pass and presenting in the AV room of the Oireachtas on World COPD Day. There was further progress made in stabilising the financial future of the organisation and growth achieved through the receipt of HSE funding in 2023 and agreement for sustained funding of the 45 local COPD Support & Exercise groups into 2024.

Financial results, assets and liabilities and financial position

The retained surplus for the financial year amounted to €111,992 (2022: €48,627) and this was transferred to reserves at the year end. At the end of the year the company has assets of €256,527 (2022: €230,085) and liabilities of €15,704 (2002: €101,254). The net funds of the company were €240,823 (2022: €128,831). Of the net funds at 31 December 2023 €122,932 (2022: €0) of this is attributable to restricted funds.

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.

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Directors report (continued)

Events after the end of the reporting period

There have been no significant events affecting the charity since the year end.

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

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 23 October 2024 and signed on behalf of the board by:

Stanley Miller
Director

Timothy McDonnell
Director

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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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 2023 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 2023 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 the provisions available for small entities, in the circumstances set out below, 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.

As a small entity under the provisions of the IAASA Ethical Standard we engage our auditor to provide basic bookkeeping and accounts preparation.

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.

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

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.

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.

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

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.

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
Workhub
51 Bracken Road
Sandyford Business Park
Dublin
D18 CV48

23 October 2024

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

Income and expenditure account
Financial year ended 31 December 2023

	Note	2023	2022
		€	€
Turnover	5	481,032	286,316
Gross surplus		<u>481,032</u>	<u>286,316</u>
Expenditure		(369,040)	(237,689)
Operating surplus	6	<u>111,992</u>	<u>48,627</u>
Surplus before taxation		<u>111,992</u>	<u>48,627</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>111,992</u></u>	<u><u>48,627</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 16 to 19 form part of these financial statements.

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Statement of income and retained earnings
Financial year ended 31 December 2023

	2023	2022
	€	€
Surplus for the financial year	111,992	48,627
Retained earnings at the start of the financial year	<u>128,831</u>	<u>80,204</u>
Retained earnings at the end of the financial year	<u><u>240,823</u></u>	<u><u>128,831</u></u>

COPD Support Ireland CLG
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Balance sheet
As at 31 December 2023

	Note	2023 €	€	2022 €	€
Fixed assets					
Tangible assets	9	-		2,899	
			-		2,899
Current assets					
Debtors	10	4,489		2,405	
Cash at bank and in hand		252,038		224,781	
		256,527		227,186	
Creditors: amounts falling due within one year	11	(15,704)		(101,254)	
Net current assets			240,823		125,932
Total assets less current liabilities			240,823		128,831
Net assets			240,823		128,831
Capital and reserves					
Restricted funds			122,932		-
General funds			117,891		128,831
Members funds			240,823		128,831

These financial statements were approved by the board of directors on 23 October 2024 and signed on behalf of the board by:

Stanley Miller
Director

Timothy McDonnell
Director

The notes on pages 16 to 19 form part of these financial statements.

COPD Support Ireland CLG
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Statement of cash flows
Financial year ended 31 December 2023

	2023	2022
	€	€
Cash flows from operating activities		
Surplus for the financial year	111,992	48,627
<i>Adjustments for:</i>		
Depreciation of tangible assets	2,899	2,898
Accrued expenses/(income)	-	(2,801)
<i>Changes in:</i>		
Trade and other debtors	(2,084)	(2,405)
Trade and other creditors	(85,550)	(19,957)
Cash generated from operations	<u>27,257</u>	<u>26,362</u>
Net cash from operating activities	<u>27,257</u>	<u>26,362</u>
Net increase/(decrease) in cash and cash equivalents	27,257	26,362
Cash and cash equivalents at beginning of financial year	224,781	198,419
Cash and cash equivalents at end of financial year	<u>252,038</u>	<u>224,781</u>

COPD Support Ireland CLG
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Notes to the financial statements
Financial year ended 31 December 2023

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Workhub, 51 Bracken Road, Sandyford Business Park, Dublin 18, D18 CV48.

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.

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Notes to the financial statements (continued)
Financial year ended 31 December 2023

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:

	2023	2022
	€	€
Fundraising Event Income	2,529	90
General Donations	30,729	30,148
Corporate Donations	93,555	57,376
World COPD Day	22,000	37,000
Membership	1,470	980
HSE core funding	245,000	-
HSE Chronic Disease programme	-	20,000
Other income	10,000	60,013
HSE funding	75,749	71,211
Comic Relief	-	9,498
	<u>481,032</u>	<u>286,316</u>

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

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2023	2022
	€	€
Depreciation of tangible assets	<u>2,899</u>	<u>2,898</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2023

7. Staff costs

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

	2023	2022
	Number	Number
Administrative	3	3

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	91,461	72,422
Social insurance costs	9,639	7,416
	<u>101,100</u>	<u>79,838</u>

8. Appropriations of income and expenditure account

	2023	2022
	€	€
At the start of the financial year	128,831	80,204
Surplus for the financial year	111,992	48,627
Other movements	(122,932)	-
At the end of the financial year	<u>117,891</u>	<u>128,831</u>

9. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2023 and 31 December 2023	<u>8,695</u>	<u>8,695</u>
Depreciation		
At 1 January 2023	5,796	5,796
Charge for the financial year	<u>2,899</u>	<u>2,899</u>
At 31 December 2023	<u>8,695</u>	<u>8,695</u>
Carrying amount		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>2,899</u>	<u>2,899</u>

COPD Support Ireland CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2023

10. Debtors		2023	2022
		€	€
	Prepayments	4,489	2,405
		<u> </u>	<u> </u>
11. Creditors: amounts falling due within one year		2023	2022
		€	€
	Trade creditors	11,503	5,740
	Tax and social insurance:		
	PAYE and social welfare	2,213	1,688
	Accruals	1,988	1,988
	Deferred income	-	91,838
		<u>15,704</u>	<u>101,254</u>

12. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	€	€	€
Cash and cash equivalents	224,781	27,257	252,038
	<u> </u>	<u> </u>	<u> </u>

13. Events after the end of the reporting period

There have been no significant events affecting the charity since the year end.

14. Ethical standards

As a small entity under the provisions of the IAASA Ethical Standard we engage our auditor to provide basic bookkeeping and accounts preparation.

15. Approval of financial statements

The board of directors approved these financial statements for issue on 23 October 2024.

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 income and expenditure account
Financial year ended 31 December 2023

	2023	2022
	€	€
Turnover		
Fundraising Event Income	2,529	90
General Donations	30,729	30,148
Corporate Funding	93,555	38,353
World COPD Day	22,000	37,000
Membership	1,470	980
HSE funding	75,749	71,211
Rethink Ireland Ignite Midwest Fund	-	19,023
Other income	10,000	60,013
HSE Chronic Disease programme	-	20,000
HSE - core funding	245,000	-
Comic Relief	-	9,498
	<u>481,032</u>	<u>286,316</u>
Gross surplus	<u>481,032</u>	<u>286,316</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(91,461)	(72,422)
Employer's PRSI contributions	(9,639)	(7,416)
Staff training	(300)	-
Programme expenses	(214,547)	(115,565)
Insurance	(4,211)	(1,971)
Printing, postage and stationery	(10,739)	(11,843)
Website costs	-	(7,652)
Telephone	(1,659)	(1,405)
Computer costs	(2,445)	-
Motor expenses	(2,063)	(62)
Legal and professional	(17,072)	(12,779)
Auditors remuneration	(1,968)	(1,950)
Bank charges	(275)	(305)
General expenses	(8,737)	(21)
Subscriptions	(1,025)	(1,400)
Depreciation of tangible assets	(2,899)	(2,898)
	<u>(369,040)</u>	<u>(237,689)</u>
Operating surplus	111,992	48,627
Operating surplus percentage	23.3%	17.0%
Surplus before taxation	<u><u>111,992</u></u>	<u><u>48,627</u></u>