

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 2024

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 9 February 2024) Susan 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) Zoya Ralph (Resigned 22 August 2024) Michael Coakley Jenny Mulry (Resigned 25 April 2024) Orla Barry Murphy (Appointed 27 November 2024) Alex Franciosi (Appointed 22 January 2025) Jason Costello (Appointed 22 January 2025)
Secretary	Orla Barry Murphy
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
(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 2024.

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 (Resigned 9 February 2024)
Susan 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)
Zoya Ralph (Resigned 22 August 2024)
Michael Coakley
Jenny Mulry (Resigned 25 April 2024)
Orla Barry Murphy (Appointed 27 November 2024)

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

To be updated.

Financial results, assets and liabilities and financial position

The deficit for the financial year amounted to -€27,149 (2023: €111,992) and this was transferred to reserves at the year end. At the end of the year the company has assets of €239,713 (2023: €256,527) and liabilities of €26,039 (2023: €15,704). The net funds of the company were €213,674 (2023: €240,823). Of the net funds at 31 December 2024 €23,907 (2023: €122,932) of this is attributable to restricted funds and €41,573 (2023: €0) of this was attributable to designated 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.

COPD Support Ireland CLG
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Directors report (continued)

Likely future developments

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

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 12 November 2025 and signed on behalf of the board by:

Stanley Miller
Director

Orla Barry Murphy
Director

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

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 2024 which comprise the profit and loss account, balance sheet, statement of changes in equity, 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 2024 and of its loss 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

12 November 2025

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

Income and expenditure account
Financial year ended 31 December 2024

	Note	2024	2023
		€	€
Turnover	5	435,372	481,032
Gross surplus		<u>435,372</u>	<u>481,032</u>
Expenditure		(462,521)	(369,040)
Operating (deficit)/surplus	6	<u>(27,149)</u>	<u>111,992</u>
(Deficit)/surplus before taxation		<u>(27,149)</u>	<u>111,992</u>
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year		<u><u>(27,149)</u></u>	<u><u>111,992</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 14 to 18 form part of these financial statements.

COPD Support Ireland CLG
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Balance sheet
As at 31 December 2024

	Note	2024 €	€	2023 €	€
Current assets					
Debtors	10	2,483		4,489	
Cash at bank and in hand		237,230		252,038	
		<u>239,713</u>		<u>256,527</u>	
Creditors: amounts falling due within one year					
	11	<u>(26,039)</u>		<u>(15,704)</u>	
Net current assets			<u>213,674</u>		<u>240,823</u>
Total assets less current liabilities			<u>213,674</u>		<u>240,823</u>
Net assets			<u><u>213,674</u></u>		<u><u>240,823</u></u>
Capital and reserves					
Restricted funds			23,907		122,932
Designated funds			41,573		-
General funds			148,194		117,891
Members funds			<u><u>213,674</u></u>		<u><u>240,823</u></u>

These financial statements were approved by the board of directors on 12 November 2025 and signed on behalf of the board by:

Stanley Miller
Director

Orla Barry Murphy
Director

The notes on pages 14 to 18 form part of these financial statements.

COPD Support Ireland CLG
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Statement of changes in equity
Financial year ended 31 December 2024

	Restricted funds	Designated funds	Income and expenditure account	Total
	€	€	€	€
At 1 January 2023	-	-	128,831	128,831
(Deficit)/surplus for the financial year			111,992	111,992
Other comprehensive income for the financial year:				
Movement in fund	122,932	-	(122,932)	-
Total comprehensive income for the financial year	122,932	-	(10,940)	111,992
At 31 December 2023 and 1 January 2024	122,932	-	117,891	240,823
(Deficit)/surplus for the financial year			(27,149)	(27,149)
Other comprehensive income for the financial year:				
Movement in fund	(99,025)	41,573	57,452	-
Total comprehensive income for the financial year	(99,025)	41,573	30,303	(27,149)
At 31 December 2024	23,907	41,573	148,194	213,674

COPD Support Ireland CLG
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Statement of cash flows
Financial year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
(Deficit)/surplus for the financial year	(27,149)	111,992
<i>Adjustments for:</i>		
Depreciation of tangible assets	-	2,899
Accrued expenses/(income)	246	-
<i>Changes in:</i>		
Trade and other debtors	2,006	(2,084)
Trade and other creditors	10,089	(85,550)
Cash generated from operations	<u>(14,808)</u>	<u>27,257</u>
Net cash (used in)/from operating activities	<u>(14,808)</u>	<u>27,257</u>
Net increase/(decrease) in cash and cash equivalents	(14,808)	27,257
Cash and cash equivalents at beginning of financial year	252,038	224,781
Cash and cash equivalents at end of financial year	<u>237,230</u>	<u>252,038</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 2024

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.

COPD Support Ireland CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

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.

Fund accounting

The following funds are operated by the charity

Restricted funds

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors/trustees. Such purposes are within the overall aims of the charity.

Unrestricted Funds

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors/Trustees in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated Funds

Designated funds are unrestricted funds earmarked by the Directors/Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

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).

COPD Support Ireland CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

5. Turnover

Turnover arises from:

	2024	2023
	€	€
Fundraising Event Income	32	2,529
General Donations	30,598	30,729
Industry grants	85,350	93,555
World COPD Day	-	22,000
Membership	840	1,470
HSE core funding	251,500	245,000
Group donations	43,472	-
Other income	11,500	10,000
HSE funding	12,080	75,749
	<u>435,372</u>	<u>481,032</u>
	<u>435,372</u>	<u>481,032</u>

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

6. Operating (deficit)/surplus

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

	2024	2023
	€	€
Depreciation of tangible assets	-	2,899
	<u>-</u>	<u>2,899</u>
	<u>-</u>	<u>2,899</u>

7. Staff costs

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

	2024	2023
	Number	Number
Administrative	5	3
	<u>5</u>	<u>3</u>
	<u>5</u>	<u>3</u>

The aggregate payroll costs incurred during the financial year were:

	2024	2023
	€	€
Wages and salaries	113,182	91,461
Social insurance costs	10,902	9,639
	<u>124,084</u>	<u>101,100</u>
	<u>124,084</u>	<u>101,100</u>

COPD Support Ireland CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

8. Appropriations of income and expenditure account

	2024	2023
	€	€
At the start of the financial year	117,891	128,831
(Deficit)/surplus for the financial year	(27,149)	111,992
Other movements	57,452	(122,932)
At the end of the financial year	<u>148,194</u>	<u>117,891</u>

9. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2024 and 31 December 2024	<u>8,695</u>	<u>8,695</u>
Depreciation		
At 1 January 2024 and 31 December 2024	<u>8,695</u>	<u>8,695</u>
Carrying amount		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>

10. Debtors

	2024	2023
	€	€
Prepayments	<u>2,483</u>	<u>4,489</u>

11. Creditors: amounts falling due within one year

	2024	2023
	€	€
Trade creditors	21,430	11,503
Tax and social insurance:		
PAYE and social welfare	2,375	2,213
Accruals	2,234	1,988
	<u>26,039</u>	<u>15,704</u>

COPD Support Ireland CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2024

12. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	€	€	€
Cash and cash equivalents	<u>252,038</u>	<u>(14,808)</u>	<u>237,230</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 12 November 2025.

COPD Support Ireland CLG
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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 2024

	2024	2023
	€	€
Turnover		
Fundraising Event Income	32	2,529
General Donations	30,598	30,729
Industry grants	85,350	93,555
World COPD Day	-	22,000
Membership	840	1,470
HSE funding	12,080	75,749
Group donations	43,472	-
HSE - core funding	251,500	245,000
Other income	11,500	10,000
	<u>435,372</u>	<u>481,032</u>
Gross surplus	<u>435,372</u>	<u>481,032</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(113,182)	(91,461)
Employer's PRSI contributions	(10,902)	(9,639)
Staff training	-	(300)
Programme expenses	(284,285)	(214,547)
Insurance	(6,204)	(4,211)
Printing, postage and stationery	(17,543)	(10,739)
Telephone	(1,317)	(1,659)
IT costs	(2,214)	(2,445)
Motor expenses	(830)	(2,063)
Legal and professional	(14,656)	(14,735)
Accountancy fees	(3,875)	(2,337)
Auditors remuneration	(2,214)	(1,968)
Bank charges	(290)	(275)
General expenses	(4,065)	(8,737)
Subscriptions	(944)	(1,025)
Depreciation of tangible assets	-	(2,899)
	<u>(462,521)</u>	<u>(369,040)</u>
Operating (deficit)/surplus	(27,149)	111,992
Operating (deficit)/surplus percentage	6.2%	23.3%
(Deficit)/surplus before taxation	<u>(27,149)</u>	<u>111,992</u>