

Company Number: 486236

North East Cancer Research and Education Trust

Annual Report and Financial Statements

for the financial year ended 31 December 2023

**Bowden Walsh & Co.
Chartered Certified Accountants and Statutory Auditors
Beamore Business Centre
Beamore Road
Drogheda Co. Louth**

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST

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**NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
DIRECTORS AND OTHER INFORMATION**

Directors	Anna Harbison Egan Bryan Hennessy Elizabeth Summersby Mary Patricia Meade Mary McArdle Paul Egan Reem Salman Niamh Thornton (Appointed 10 October 2023)
Company Secretary	Mary Patricia Meade (Appointed 29 August 2023) Yvonne Halpenny (Resigned 29 August 2023)
Company Number	486236
Charity Number	20074845
Registered Office	Beamore Business Centre Beamore Road Drogheda Co Louth A92K2NR
Business Address	Oncology Unit Our Lady of Lourdes Hospital Drogheda Co. Louth
Auditors	Bowden Walsh & Co. Chartered Certified Accountants and Statutory Auditors Beamore Business Centre Beamore Road Drogheda Co. Louth
Bankers	Bank of Ireland Main Street Ardee Co. Louth
Solicitors	Ivan Feran Feran & Co. Ferris House Constitution Hill Drogheda Co. Louth

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST

DIRECTORS' REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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

Principal Activity and Review of the Business

The principal activity of the company is to promote and foster research and education in cancer and related diseases and to provide where appropriate patient care.

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

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of the members is limited subject to an undertaking by each member to contribute to the assets or liabilities of the company on the winding up, such amounts as maybe required not exceeding €1.

The company has been granted charitable tax exemption in accordance with the provisions of Section 207, (as applied to Companies under section 76), Section 609 (capital gains tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997, under reference number CHY19169 and is registered with the Charities Regulatory Authority under reference number 20074845.

There has been no significant change in these activities during the financial year ended 31 December 2023.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(125,249) (2022 - €(2,028)).

At the end of the financial year, the company has assets of €586,148 (2022 - €703,047) and liabilities of €16,666 (2022 - €8,916). The net assets of the company have decreased by €(124,649).

Directors and Secretary

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

Anna Harbison Egan
Bryan Hennessy
Elizabeth Summersby
Mary Patricia Meade
Mary McArdle
Paul Egan
Reem Salman
Niamh Thornton (Appointed 10 October 2023)

The secretaries who served during the financial year were:

Mary Patricia Meade (Appointed 29 August 2023)
Yvonne Halpenny (Resigned 29 August 2023)

None of the directors or secretary have any beneficial interest in the company, nor are they entitled to any remuneration for their services as directors.

In accordance with the Constitution, 1/3rd of the Board of directors retire by rotation and, being eligible, offer themselves for re-election. Anna Harbison Egan, Mary McArdle and Paul Egan, retire by rotation and being eligible, offer themselves for re-election. Niamh Thornton, having been co-opted to the Board since the date of the last Annual General Meeting, retires and being eligible, offers herself for re-election.

Post Balance Sheet Events

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

Auditors

The auditors, Bowden Walsh & Co., (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

Principal Risks and Uncertainties

Like many voluntary bodies, North East Cancer Research and Education Trust is dependent on donations and fundraising.

The company operates solely in the Republic of Ireland. Therefore, it is not subject to significant currency risks.

The company does not rely on significant borrowings and has minimal exposure to interest rate risk. The company is in a good liquid position and does not foresee any cash flow risk in the near future. The company's policy is to ensure that sufficient resources are available from cash balances and cash flows to ensure all obligations can be met when they fall due.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Oncology Unit, Our Lady of Lourdes Hospital, Drogheda Co. Louth.

Signed on behalf of the board

Elizabeth Summersby
Director

18 June 2024

Reem Salman
Director

18 June 2024

**NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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

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

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board

Elizabeth Summersby
Director

18 June 2024

Reem Salman
Director

18 June 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST CANCER RESEARCH AND EDUCATION TRUST

Report on the audit of the financial statements

Opinion

We have audited the financial statements of North East Cancer Research and Education Trust ('the Company') for the financial year ended 31 December 2023 which comprise the Income Statement, the Balance Sheet, the Statement of Changes in Equity and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH EAST CANCER RESEARCH AND EDUCATION TRUST

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f_a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our Auditor's Report.

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

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

David Gough FCCA
for and on behalf of
BOWDEN WALSH & CO.
Chartered Certified Accountants and Statutory Auditors
Beamore Business Centre
Beamore Road
Drogheda Co. Louth

18 June 2024

**NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 €	2022 €
Income		230,582	185,248
Expenditure		(355,831)	(187,276)
Deficit before tax		(125,249)	(2,028)
Tax on deficit		-	-
Deficit for the financial year	12	(125,249)	(2,028)
Total comprehensive income		(125,249)	(2,028)

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 €	2022 €
Fixed Assets			
Property, plant and equipment	7	76,150	66,440
Current Assets			
Stocks	8	2,112	2,782
Receivables	9	2,179	12,587
Cash and cash equivalents		505,707	621,238
		<u>509,998</u>	<u>636,607</u>
Payables: amounts falling due within one year	10	(16,666)	(8,916)
Net Current Assets		<u>493,332</u>	<u>627,691</u>
Total Assets less Current Liabilities		<u>569,482</u>	<u>694,131</u>
Reserves			
Capital reserves and funds	12	40,445	39,845
Retained surplus	12	529,037	654,286
Members' Funds		<u>569,482</u>	<u>694,131</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 18 June 2024 and signed on its behalf by:

Elizabeth Summersby
Director

Reem Salman
Director

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2023

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2022	656,314	76,409	732,723
Deficit for the financial year	(2,028)	-	(2,028)
Other movements in Members' Funds	-	(36,564)	(36,564)
At 31 December 2022	654,286	39,845	694,131
Deficit for the financial year	(125,249)	-	(125,249)
Other movements in Members' Funds	-	600	600
At 31 December 2023	529,037	40,445	569,482

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. General Information

North East Cancer Research and Education Trust is a company limited by guarantee incorporated in Ireland. and its company registration number is 486236. The company's registered office is Beamore Business Centre, Beamore Road, Drogheda Co Louth A92K2NR and its principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The principal activity of the company is the to promote and foster research and education in cancer and related diseases and to provide, where appropriate, patient care. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

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

Income

All Incoming resources are included in the Income Statement when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income received by way of donations are included when received.
- Income from the Revenue Commissioners VAT Compensation Scheme and Charitable Donations Scheme are included when received.
- Income that imposes specified future performance-related conditions are recognised in income, only when the performance-related conditions are met.
- Income received before the revenue recognition criteria are satisfied are recognised as a liability (deferred income).

Exceptional items

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Property, plant and equipment and depreciation

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

Other equipment	-	20% Straight Line
Medical equipment	-	20% Straight Line

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Stocks

Stocks of patient care packs are provided as part of the charity's activity for free. Such goods are held at their cost value. Stock items that no longer continue to meet the need for which they were purchased, or are damaged or obsolete are written down to their realisable value.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company provides benefits to employees.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation

No charge to current or deferred income arises as the company has been granted charitable exemption in accordance with the provisions of Section 2017, (as applied to Companies under Section 76). Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997, under reference number CHY 19169.

3. 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. Provisions Available for Audits of Small Entities

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

5. Operating deficit	2023	2022
	€	€
Operating deficit is stated after charging:		
Depreciation of property, plant and equipment	27,163	19,790
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2022 - 1).

NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

7. Property, plant and equipment

	Other equipment	Medical equipment	Total
	€	€	€
Cost			
At 1 January 2023	11,748	148,329	160,077
Additions	-	36,873	36,873
	<u>11,748</u>	<u>185,202</u>	<u>196,950</u>
At 31 December 2023	11,748	185,202	196,950
	<u>11,748</u>	<u>185,202</u>	<u>196,950</u>
Depreciation			
At 1 January 2023	7,180	86,457	93,637
Charge for the financial year	2,349	24,814	27,163
	<u>9,529</u>	<u>111,271</u>	<u>120,800</u>
At 31 December 2023	9,529	111,271	120,800
	<u>9,529</u>	<u>111,271</u>	<u>120,800</u>
Net book value			
At 31 December 2023	<u>2,219</u>	<u>73,931</u>	<u>76,150</u>
At 31 December 2022	<u>4,568</u>	<u>61,872</u>	<u>66,440</u>

8. Stocks

	2023	2022
	€	€

Stock (non-trading)	<u>2,112</u>	<u>2,782</u>
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9. Receivables

	2023	2022
	€	€

Online donation platforms	1,105	11,559
Prepayments	<u>1,074</u>	<u>1,028</u>
	<u>2,179</u>	<u>12,587</u>

10. Payables

	2023	2022
	€	€

Amounts falling due within one year		
Trade payables	1,849	-
Taxation	960	1,039
Accruals	<u>13,857</u>	<u>7,877</u>
	<u>16,666</u>	<u>8,916</u>

11. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and 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 €1.

**NORTH EAST CANCER RESEARCH AND EDUCATION TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

12. Income Statement

	Income statement	Special reserve	Total
	€	€	€
At 1 January 2023	654,286	39,845	694,131
Deficit for the financial year	(125,249)	-	(125,249)
Other movements	-	600	600
	<u>529,037</u>	<u>40,445</u>	<u>569,482</u>
At 31 December 2023	<u>529,037</u>	<u>40,445</u>	<u>569,482</u>

13. Post-Balance Sheet Events

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

14. Directors' interests and remuneration

None of the directors have any interest in the company, nor are they entitled to any remuneration for their services as directors.

15. Related Parties

Prof. Bryan Hennessy is a director of North East Cancer Research and Education Trust. Prof. Hennessy is currently the clinical lead of a cancer research programme undertaken at the Royal College of Surgeons Ireland (RCSI), University of Medicine and Health Sciences. During the year the charity donated €222,725 (2022: €64,706) to this research programme.

16. Value Added Tax Compensation Scheme

The Value Added Tax (VAT) Compensation Scheme aims to reduce the VAT burden on charities and to partially compensate for VAT paid by the charity. During the year the charity received €836 VAT refund from the Revenue Commissioners under the scheme.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 June 2024.