

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)

Report and Financial Statements

for the year ended 31 December 2017

Company Number: 505230
Charity Number: CHY 10857
Charities Regulatory Authority Number: 20028428

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 16
Directors' Responsibilities Statement	17
Independent Auditor's Report	18 - 19
Statement of Financial Activities	20
Balance Sheet	21
Cash Flow Statement	22
Notes to the Financial Statements	23- 28
Supplementary Information relating to the Financial Statements	29 - 30

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Conor Brady Patrick Cafferky Vincent Joseph Carroll Barbara Cosgrave Eamonn Deloughry Cliona Grant Patrick Kenny George Kerwin Michael Lyons Ian Martin (Appointed 17 May 2017) Orla McMahon Kevin McLoughlin (Resigned 9 August 2017) Sarah Murphy (Resigned 20 March 2018) Deirdre Murray (Appointed 17 January 2017) Simon O'Flaherty (Appointed 22 March 2017)
Company Secretary	Ian Martin (Appointed 17 January 2017) Sarah Murphy (Resigned 17 January 2017)
Chief Executive Officer	Deirdre Grant
Charity Number	CHY 10857
Charities Regulatory Authority Number	20028428
Company Number	505230
Registered Office and Principal Address	65 Eccles Street Dublin 7
Auditors	Somers Murphy & Earl Limited Chartered Accountants and Registered Auditors 46 Upper Mount Street Dublin 2
Bankers	AIB Bank plc Bankcentre Branch Ballsbridge Dublin 4 Ireland
Solicitors	McKeever Rowan 5 Harbourmaster Place IFSC Dublin 1

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

The directors present this Annual Report and the audited financial statements for the year ended 31 December 2017.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice for Charities known as SORP (effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Principal Risks and Uncertainties

ARC Cancer Support Limited actively manages its principal risks which are around financial, fundraising and operational activities. There are strong systems of internal controls and procedures surrounding these areas. The controls ensure compliance with legislation and regulations, provide for the effective and efficient use of resources, including staff and volunteers, and the integrity of financial information. All controls are continually reviewed and improved as part of normal operational activities and risk management.

In common with other charities whose principal source of income is fundraising, the company must maintain and develop its income sources to ensure continued supply of services. The directors review all sources of income on an ongoing basis.

Principal Activities

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

ARC's mission is to offer practical and emotional support, complementary therapies and counselling services to people affected by cancer and those who care for them, in a warm, welcoming and professional environment.

ARC's Services

Drop-in Centres

ARC has two drop-in centres – ARC Eccles Street and ARC South Circular Road – where people at any stage of the cancer journey, from diagnosis to post treatment and beyond, can drop in or telephone without an appointment and talk with one of our staff or trained volunteer listeners in confidence in a welcoming, caring environment. Here they can find out more about ARC's services and discuss their concerns with someone who understands.

"ARC is a very special place. On my first visit it was like someone putting a cosy blanket around me for comfort." Veronica

Therapies

ARC's qualified therapists provide a wide array of complementary therapies to help alleviate clients' stresses and concerns. The aim is to give the patient, family member, friend or care-giver, the practical and emotional support that they need to enhance their coping skills and to improve their quality of life.

One-to-one therapies



"ARC has been the best thing to happen to me because it helped me cope through the pain and suffering." Christy

Programmes and Classes

ARC provides a range of programmes and classes suitable for people at different stages of their cancer journey, from diagnosis, through treatment and beyond. These include:

- *Mindfulness*
- *Stress Management and Relaxation*
- *Living Life with Secondary Cancer*
- *Living with Prostate Cancer*
- *Yoga*
- *Pilates*
- *Relaxation and Visualisation*
- *Carer's Stress Management*
- *CLIMB[®]*
- *Mater Private & ARC Survivorship*
- *Cancer: Thriving and Surviving (Stanford University)*

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

Peer Support Groups

Peer support groups offer confidential support, information, a listening ear and a warm comfortable space where people get an opportunity to share experiences with, and gain understanding from, others. These groups include:



Talks and Workshops

Throughout the year, ARC delivers a series of talks and workshops on issues and topics that are of interest and benefit to its clients. These talks are open to anyone – people with cancer, healthcare professionals, carers, and loved ones. In 2017, they included topics such as:

- *Talking to Children about Cancer*
- *Nutrition and Cancer*
- *Positive Appearance*
- *Fatigue*
- *Benefits and Entitlements*
- *Bereavement*
- *Palliative Care*
- *Physical Activity for Men*

All of ARC's services are provided by professional, qualified staff, therapists and trained volunteers, are free of charge, and are available to anyone in Ireland who is affected by cancer.

Performance

In parallel with increased survivorship rates in Ireland, the demand for ARC's services continued throughout 2017, with a 16 per cent growth in people attending ARC compared with 2016. This culminated in 2,639 people attending a total of 12,946 sessions. While these figures represent individual attendance at a class, therapy or talk, the impact can be felt by many others, including families and loved ones.

ARC Cancer Support Centres
 (A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
 for the year ended 31 December 2017

The number of people attending ARC has increased by 74 per cent in the past five years

Breakdown:

Attendance at one-to-one sessions	4,373
- Counselling sessions	2,005
- Reflexology	953
- Acupuncture	880
- Other	553
Attendees at group therapies/classes	6,013
- Relaxation and visualisation	1,557
- Stress management	865
- Yoga	903
- Other	2,688
Visits to the Drop-In Centres	2,560
Total	12,946

Due to the increase in demand from clients, ARC continued to expand support services during 2017 by increasing the number of therapies and classes and adding new workshops, programmes and talks. To help deliver more services, ARC continues to expand its team, with additional therapists working on a pro-bono basis, for which ARC is very grateful.

ARC's qualified psychotherapists and counsellors provided over 2,000 counselling sessions in 2017 for people who wanted to talk to a professional about their concerns and fears

Objectives and Achievements

There are currently more than 150,000 cancer survivors in Ireland, with more and more people surviving cancer than ever before. The trend, thankfully, is continuing upward. Yet many need various forms of support during this journey. When people receive psycho-social support in the right place at the right time, their quality of life is improved, they are less likely to be re-admitted to acute hospitals for care, and more likely to return to full, active lives and, in many cases, to work.

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

Yet, only a fraction of people who are diagnosed with cancer and their families are aware of, and are able to access, the services provided by cancer support centres like ARC.

Every person diagnosed with cancer should have timely sign-posting and access to quality psycho-oncology services in hospitals and in the community, irrespective of their means or geographic location. With a projected doubling of the number of cancer cases by 2040, there is a need to meet not only the needs of people today who are being diagnosed with cancer but also to plan ahead for future survivors. With that in mind, ARC set out the following key objectives in 2017:

Objective 1

- Increase awareness about ARC's psychological, emotional and practical services for people with cancer and their loved ones in the public domain and among health care professionals in hospitals and communities

Achievements:

ARC continued to engage at a high level with the media to raise awareness of its work.

Public relations campaigns around ARC's events resulted in widespread national and regional coverage, including features in *The Irish Times*, *Sunday Times*, *Irish Independent*, *Irish Examiner*, *Image* magazine and interviews on national radio and TV such as the RTÉ Radio One *Ray D'Arcy Show* and *Today with Sean O'Rourke* programmes, and Today FM's *The Last Word*.

ARC invests significant time when working with corporate partners to ensure their employees gain an understanding about ARC and what it does. This includes visits to the partner with presentations, dissemination of information about ARC on-site, via intranets and newsletters, tours of ARC, joint events, employee volunteering opportunities, etc. These all help to create strong awareness of, and engagement with, ARC.

"We are thrilled to be working with ARC Cancer Support Centres to support the important work the charity does in helping those affected by cancer. Our partnership with ARC continues to evolve on a number of levels including the transfer of professional expertise, participation in their fundraising campaigns and our staff fundraising endeavours. A number of employees have also kindly given up their time to volunteer for ARC, engaging with the cause on a more personal level." Johnson & Johnson

In 2017, ARC delivered a number of presentations to healthcare professionals, medical oncology teams and nursing staff in several of the designated cancer centres.

ARC also regularly liaised with the multi-disciplinary teams within the hospitals and communities to update them about its upcoming services, programmes, and talks.

Objective 2

- Develop programmes and services that support the National Cancer Strategy 2017 - 2016

Achievements:

ARC Cancer Support Centres was represented on the National Cancer Strategy's Steering Group and Patient Forum and contributed to its formulation. Thus, ARC welcomed its publication and urge that its recommendations be acted upon as a matter of urgency. ARC now has a responsibility along with other stakeholders in helping to develop and implement a suitable model of survivorship healthcare and to develop and implement Survivorship Programmes for patients following a diagnosis.

The focus on survivorship will encourage self-management, and support, guide and empower patients to achieve their best possible health outcomes while living with, and beyond, a diagnosis of cancer.

ARC supports the strategy by delivering a varied number of survivorship services from one-to-one and group therapies to self-management programmes. In 2017 ARC was accredited to deliver the *Cancer: Thriving and Surviving* programme (CTS), an adapted version of the Stanford University Chronic Disease Self-Management Programme (CDSMP). This is a six-week self-management programme that is recommended for clients that are finished treatments or who are on long-term treatment and advises participants about self-care while recovering, or living with, a long-term illness. ARC was pleased to be involved with Trinity College in a research project that evaluated the *Cancer Thriving and Surviving* programme – 'Transitioning to survivorship: evaluating the effectiveness of a cancer-specific self-management programme for patients during the post-treatment period'. Statistically significant improvements were observed in participants' self-efficacy, quality of life, mental health and energy/fatigue following the programme.

In 2017, ARC delivered four Cancer Thriving and Surviving six-week self-management programmes. There were 54 clients that participated on the courses with a very high rate of completion.

"Programme was excellent, self-management skills and action plan extremely helpful and motivating." Catherine

Objective 3

- Expand services to meet growing demand for psychological and psycho-social care and support for people affected by cancer

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2017

Achievements:

ARC expanded its services in several ways:

- One of the significant changes for 2017 was the introduction of late opening in each centre to facilitate clients who are unable to attend during the day. This has proven to be very helpful and beneficial to many people especially those returning to work, or family members caring for another person during the day. Late evening opening is currently available one evening a week in each centre.
- In 2017, ARC provided more services for people with secondary cancer. It established a Secondary Cancer Support Group. This group was developed as a response to the increasing number of new clients presenting to ARC with secondary cancers and from the eight-week Living Life with Secondary Cancer programme that is delivered in both centres. The programme features expert guest speakers, such as medical oncologists, and provides a unique place for people with secondary cancers to come together and meet others and to develop a sense of understanding, hope and support.
- As part of a pilot project included in the strategic plan to extend ARC's services into the community, a new facilitated monthly support group in Castleknock Community Centre was set up in 2017. Following client evaluation, the services at this location will continue for 2018 and will include workshops and talks on specific cancer-related topics.

"I find ARC Castleknock open and friendly with an atmosphere of empathy."

Rosemary

- ARC participated in facilitator training and introduced the Stanford University Cancer Thriving and Surviving programmes to its range of services
- Benefits of physical activity in relation to cancer care, prevention and treatment have become more evidence-based. In 2017, ARC was delighted to be able to add Pilates classes to its services programme. Clients can now choose from gentle yoga, chair yoga and Pilates as different forms of exercise.
- When a parent or significant carer has a diagnosis, ARC provides care and psychosocial support for the whole family. ARC delivers talks aimed at helping parents communicate with, and talk to, their children about cancer. A total of 31 family members attended the two talks in 2017. These talks were delivered by an oncology social worker who gave guidance, looked at children's understanding at different developmental stages, suggested ways of explaining cancer in age-appropriate ways and discussed what children tend to be concerned about once they have been told. Due to the very positive feedback from participants, the talks will be scheduled regularly in ARC in 2018.
- The CLIMB® programmes continue to be delivered in both centres. In 2017 ARC was involved with a research project which evaluated the CLIMB® programme – 'Children of Parents with Cancer: an evaluation of a psycho-social intervention'. This research was conducted by Dr Carla O'Neill, Dr Catherine S. O'Neill and Dr Cherith Semple. The findings concluded that most children were better able to express emotions and had more open communication with parents following completion of the programme. All findings in the study pointed to the importance of a family-centred approach to talking about cancer with children.

"It has been a very positive experience through my cancer journey for me and my children, who attended the CLIMB® programme. It helped them verbalise their emotions, which was very helpful for them to process the situation." Niamh (mother)

Objective 4

- Meet ARC's fundraising target to ensure continuity of services free of charge to clients

Achievements:

Almost three-quarters of ARC's services are funded by voluntary donations and fundraising activities. The organisation simply could not operate without the generosity and goodwill of all the individuals, groups and companies who give ARC their support. ARC would like to thank everyone who takes part in its fundraising activities, whether they are donating or volunteering, or both.

Each year there are imaginative and unique fundraising events, campaigns and ideas introduced that help raise money and also help to raise awareness of ARC's services. Signature events such as the Torch of Hope Relay and the Fashion Extravaganza have become an integral part of ARC's calendar.

A legacy campaign launched in 2016 continued to bear fruit in 2017 with particularly generous bequests accounting for €109,972 of income.

Once again ARC benefitted from the support of corporate partners through donations, staff fundraising, and the transfer of professional expertise. Arthur Cox Solicitors, Butlers Chocolates, Johnson & Johnson, Kingspan and Standard Life were just some of ARC's partners in 2017 and ARC is extremely grateful for the fundraising they do and for raising awareness of ARC.

As a result of the activities above, the team at ARC *surpassed* the fundraising target for 2017.

To help keep costs down ARC has developed goodwill across communities and companies to attract pro-bono donations. The main sources of these donations were in the areas of:

- *Donations of merchandise for events*
- *Transfer of professional expertise*
- *Volunteering and stewarding at events*
- *Office volunteering*
- *Media and advertising*
- *Donations of prizes and merchandise for raffle and auction*

ARC was fortunate to acquire pro-bono contributions for 2017 to the value of €643,000. This amounts to an increase of 6 per cent on 2016. It represents an enormous saving for ARC and allows it to keep down running costs on services and campaigns.

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

Specific Objectives for 2018

ARC will continue to assess and review its services and respond to the needs of its clients. Some objectives for 2018 are:

Continue with ARC's strategy of developing and delivering survivorship programmes, which ties in with the recommendations made in the National Cancer Strategy 2017-2026

ARC will continue to focus on its survivorship programmes for patients and loved ones throughout the cancer care journey and to continuously review the demand for services. The third National Cancer Strategy 2017-2026 recommends investment into survivorship services to provide optimal care for patients. ARC will liaise with the National Cancer Control Programme to ensure its survivorship programmes and services are aligned to this national strategy and continue at a high standard. ARC believes conducting a Cancer Survivorship Needs Assessment is integral to developing a suitable model of survivorship healthcare, and the implementation of comprehensive survivorship programmes for patients.

Encourage more men to use ARC's services

ARC intends to increase awareness of services specific to men during 2018 to encourage more to use its services. ARC will promote services at conferences and talks, link with health care professionals and organisations that provide care and support to men. ARC intends to increase the volume and variety of workshops specific to men in 2018.

Develop a strategy for increasing demands for bereavement support

ARC will link with bereavement services in hospitals and in the community to conduct a gap analysis and identify future needs. ARC will help address the demands of bereavement in cancer care by providing a range of workshops/talks for support and sign-post to other services.

Upgrade ARC's technology to improve overall efficiencies and to enable more effective communication with stakeholders

ARC has begun a project to develop a database system to more efficiently and effectively manage its client and donor information requirements and to ensure compliance with data protection laws.

ARC will also begin a project to upgrade its website to maximise visitor satisfaction and interaction.

Establish a specific project to comply with GDPR requirements

ARC has established a working group to ensure compliance with the new European Union-wide framework known as the General Data Protection Regulation (GDPR) which will come into force across the EU on 25 May 2018 along with the accompanying law enforcement Directive. This will have, as its primary focus, the need to ensure the security and privacy of client and donor information which is of paramount importance to ARC.

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017
[Directors](#)

List of serving Directors for the year 2017
Conor Brady
Patrick Cafferky
Vincent Joseph Carroll
Barbara Cosgrave
Eamonn de Loughry
Cliona Grant
Patrick Kenny (Chairman)
George Kerwin
Michael Lyons
Ian Martin (Secretary) (Appointed 17 May 2017)
Kevin McLoughlin (Resigned 9 August 2017)
Orla McMahon
Deirdre Murray (Appointed 17 January 2017)
Simon O'Flaherty (Appointed 22 March 2017)

In accordance with the Articles of Association, one-third of the Directors retire by rotation annually and, being eligible, may offer themselves for re-election.

[Structure, Governance and Management](#)

On the 26th of November 2016, ARC Cancer Support Limited, with the approval of the Registrar of Companies, changed its name and is now incorporated under the name ARC Cancer Support Centres. ARC also amended its constitution in accordance with the Companies Act 2014.

ARC Cancer Support Centres (ARC) is a charitable organisation and a company limited by guarantee with a board of directors. The board meets six times a year and it has six sub-committees, which are:

- *Strategy*
- *Development*
- *Services*
- *HR, Finance and General Purposes*
- *Governance, Audit and Risk*
- *Nominations, Ad-hoc and Ethics*

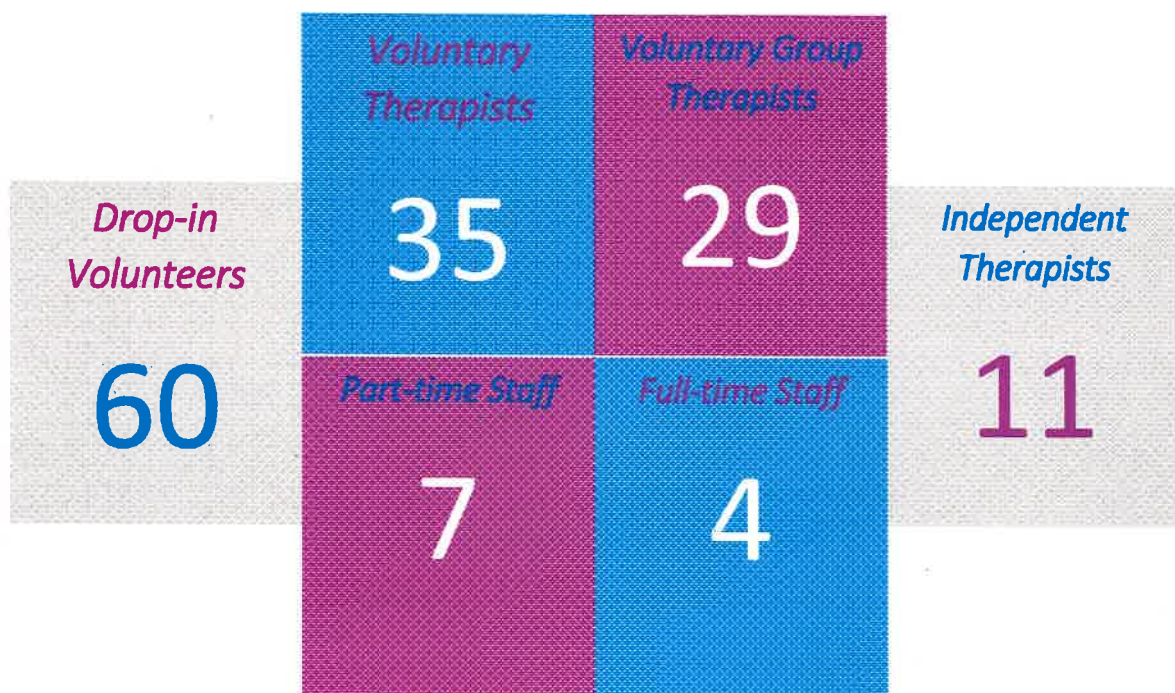
ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

In 2018 the Nominations sub-committee was separated from The Ad Hoc and Ethics Committee to focus on recruitment of new board members.

Responsibility for the day-to-day management is delegated by the Board to the CEO who is supported by staff, therapists and volunteers.

The team comprises of a staff of 11 (4 full-time and 7 part-time), a panel of 60 drop-in volunteers, 35 voluntary therapists, 29 voluntary group therapists and 11 independent therapists who are engaged for their services on a regular basis.

ARC's Team of 2017



In addition to its current body of volunteers, ARC was very grateful to the additional 28 drop-in volunteers and voluntary therapists who joined the team in 2017, helping to deliver more services free of charge to clients.

ARC's volunteers are the heroes of its service. Without them, ARC would not be able to deliver anywhere near its current service levels.

It is very difficult to put a value on volunteer time, as they provide many intangibles that cannot be easily quantified. However, attaching a monetary worth to the effort helps to put in perspective the immense value of their contribution to ARC. In 2017, volunteers in the areas below provided services at an estimated value of €605,650:

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the year ended 31 December 2017

- Drop-in Centre and phone support
- Pro Bono Counselling
- Pro Bono Complementary therapies
- Pro Bono Group therapies
- Pro Bono Workshop Delivery

Putting an estimated value on volunteers' time and expertise



Similarly, if ARC was to put a value on these donations and contributions to fundraising, PR and communications, they would amount to an estimated €643,000 in 2017.

In total, this amounted to approximately €1,248,650 of pro-bono goods and services, which is a significant figure of goodwill towards ARC for which the organisation is very grateful. It is also a 17 per cent increase on the pro-bono goods and services given to ARC in 2016. By comparison, ARC's total spend in 2017 was €774,313.

If ARC had to pay for these services, its expenditure would have increased by 161 per cent.

Financial Review

In 2017 income was €1,014,405 against expenditure of €774,313 for the same period, resulting in a surplus of €240,092 for the year. This compares to a surplus of €42,920 in 2016.

The reduction in the cost of generating funds by €17,700 and an income that was much higher than projected, resulted in a significant surplus and increased cash reserves. The receipt of a large legacy of €100,000 was a major benefit to the receipts.

ARC was once again very grateful to receive a grant from the HSE Northern Area for €186,840, amounting to 18% of ARC's income. In non-statutory funding, the fundraising team's goal of diversifying ARC's income streams has been very successful. In 2017 fundraising events accounted for 70% of income (59% in 2016) while grants from other organisations accounted for 7% and donations for 4%.

In late 2016 ARC was in receipt of donations for specific purposes of €42,373 which could not be expended until 2017 and these were treated as restricted grants as outlined in Note 18 of the accounts. These funds were spent in quarter 1 of 2017.

Cash reserves at the end of 2016 were €458,034 and rose by €265,552 in 2017 to €723,586.

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2017

The company is, in the main, reliant on various forms of fundraising together with grants to fund its activities throughout the year. By coincidence, cash reserves in the company tend to be at their highest in December each year as the receipt of fundraising income maximises then.

At a time when current and expected future demand on ARC's services is to increase, the Board considers it prudent at all times to have contingency cash available equal to at least six months of normal activity during a period of unforeseen difficulties.

ARC continues to focus on strong management controls, cautious spending and low cost service delivery expansion to meet the growing needs of its vital services. The Board is currently engaged in a strategy to expand the services of ARC beyond the two locations which requires an amount of research, preparation and financial expenditure.

Post-Balance Sheet Events

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

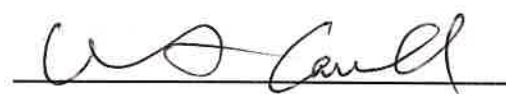
Auditors

The auditors, Somers Murphy & Earl Limited, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

Accounting Records

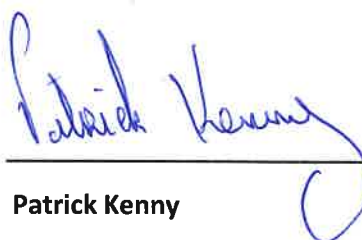
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 65 Eccles Street, Dublin 7.

Signed on behalf of the Board



Vincent Joseph Carroll

Director



Patrick Kenny

Director

Date: 5 September 2018

Date: 5 September 2018

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2017

The directors are responsible for preparing the financial statements in accordance with applicable 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). 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 charity as at the financial year end date and of the net income and expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

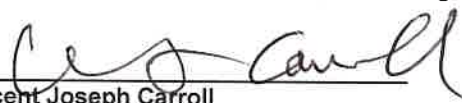
In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income and expenditure of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

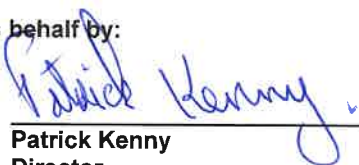
Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Approved by the Board of Directors and signed on its behalf by:



Vincent Joseph Carroll
Director

Date: 5 September 2018



Patrick Kenny
Director

Date: 5 September 2018

INDEPENDENT AUDITOR'S REPORT

to the Members of ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

Opinion

We have audited the financial statements of ARC Cancer Support Centres for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a 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" and the Accounting and Reporting by Charities; Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2017 and of its net incoming resources for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied with regard to the Charities SORP; 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 further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other Information

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

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

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
- in our opinion, the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

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

In our opinion the accounting records of the charity 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 charity 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 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

Respective responsibilities

Respective responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 8, the directors are responsible for the preparation of the financial statements and being satisfied that they 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 misstatements, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity'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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

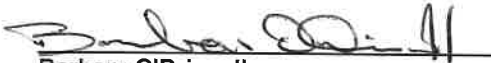
Auditor's responsibilities for the audit of the financial statements

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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. The 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 charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Barbara O'Driscoll

for and on behalf of

SOMERS MURPHY & EARL LIMITED

Chartered Accountants and Registered Auditors

46 Upper Mount Street

Dublin 2

Date: 5 September 2018

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)


for the year ended 31 December 2017

	Notes	Unrestricted Funds 2017 €	Restricted Funds 2017 €	Total 2017 €	Total 2016 €
Incoming Resources					
Generated funds:					
Voluntary Income					
Donations		36,773	-	36,773	33,026
HSE Grants		-	186,840	186,840	186,840
Other Grants		-	75,780	75,780	119,898
Activities for generating funds					
Income from Fundraising Events		712,012	-	712,012	494,439
Other incoming resources		3,000	-	3,000	-
Total incoming resources		751,785	262,620	1,014,405	834,203
Resources Expended					
Costs of Generating Funds		206,620	-	206,620	224,320
Net Incoming Resources available for charitable application		545,165	262,620	807,785	609,883
Resources Expended on Charitable Activities					
Operation of Drop in Centres		305,073	262,620	567,693	566,963
Total Resources Expended	7	511,693	262,620	774,313	791,283
Gross transfers between funds		42,373	(42,373)	-	-
Surplus/(deficit) for the year		282,465	(42,373)	240,092	42,920
Net movement in funds for the year		282,465	(42,373)	240,092	42,920
Reconciliation of funds					
Balances brought forward at 1 January 2017		434,488	1,768,049	2,202,537	2,159,617
Balances carried forward at 31 December 2017		716,953	1,725,676	2,442,629	2,202,537

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure relates to continuing activities.

Approved by the Board of Directors on 5 September 2018 and signed on its behalf by:

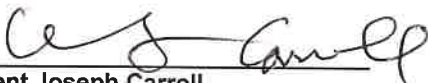

 Vincent Joseph Carroll
 Director



 Patrick Kenny
 Director

ARC Cancer Support Centres
 (A company limited by guarantee, not having a share capital)
BALANCE SHEET
 as at 31 December 2017

	Notes	2017 €	2016 €
Fixed Assets			
Tangible assets	12	<u>1,746,431</u>	<u>1,768,432</u>
Current Assets			
Debtors	13	19,911	16,633
Cash at bank and in hand		<u>723,586</u>	<u>458,034</u>
Creditors: Amounts falling due within one year	14	<u>743,497</u> <u>(47,299)</u>	<u>474,667</u> <u>(40,562)</u>
Net Current Assets		<u>696,198</u>	<u>434,105</u>
Total Assets less Current Liabilities		<u>2,442,629</u>	<u>2,202,537</u>
Funds			
Restricted funds		1,725,676	1,768,049
General fund (unrestricted)		<u>716,953</u>	<u>434,488</u>
Total funds	17	<u>2,442,629</u>	<u>2,202,537</u>

Approved by the Board of Directors on 5 September 2018 and signed on its behalf by:


 Vincent Joseph Carroll
 Director


 Patrick Kenny
 Director

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)

CASH FLOW STATEMENT

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Net cash inflow from operating activities	21	290,053	60,519
Capital expenditure	21	(24,501)	(6,904)
Movement in cash in the year		265,552	53,615
Reconciliation of net cash flow to movement in net funds (Note 21)			
Movement in cash in the year		265,552	53,615
Net funds at 1 January 2017		458,034	404,419
Net funds at 31 December 2017		723,586	458,034

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

ARC Cancer Support Limited is a company limited by guarantee incorporated in the Republic of Ireland. The financial statements are presented in Euros, which is also the functional currency of the company. The registered office is shown in the Directors and Other Information page. The main activity of the company is the provision of drop in centres, support, counselling, information and complementary therapies to people who are affected by cancer, as well as their families and carers, to support them on their journey.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland.

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

Restricted funds

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

Unrestricted designated funds

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

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

Tangible fixed assets and depreciation

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

Land and buildings freehold	-	2% Straight line
Computer Equipment	-	25% Straight line
Fixtures, fittings and equipment	-	10% Straight line

Taxation

The company is exempt from corporation tax due to its charitable status. Irrecoverable value added tax is expensed as incurred.

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects that period. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial period are described below.

(a) Establishing lives for depreciation purposes of property, fixtures and equipment

Assets with an estimated economic useful life in excess of one year, consisting primarily of property, fixtures and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes to asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

4. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. NET INCOMING RESOURCES	2017	2016
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	<u>46,502</u>	<u>43,503</u>

6. INVESTMENT AND OTHER INCOME	2017	2016
	€	€
Rent receivable - other income	<u>3,000</u>	<u>-</u>

7. ANALYSIS OF RESOURCES EXPENDED

	Operation of Drop in Centres 2017 €	Fundraising PR & Comms Activities 2017 €	Total 2017 €	Total 2016 €
Direct costs				
Cost of raising funds	-	206,620	<u>206,620</u>	<u>224,320</u>
Support costs:	537,886	-	<u>537,886</u>	<u>540,008</u>
Governance Costs:	29,807	-	<u>29,807</u>	<u>26,955</u>
Totals	<u>567,693</u>	<u>206,620</u>	<u>774,313</u>	<u>791,283</u>

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

8. ANALYSIS OF RESOURCES EXPENDED AND RELATED INCOME FOR CHARITABLE ACTIVITIES

	Operation of Drop in Centres 2017 €	Total 2017 €	Total 2016 €
Charitable activities:			
Direct and other costs			
Costs	(567,693)	(567,693)	(566,963)

9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2017 €	Basis of Apportionment
Salaries, ER PRSI & ER Pension	233,046	Time
Therapies	148,789	Contractor Costs
Depreciation	46,502	Actual charge
Support Centre Expenses	109,549	Pro Rate
	<u>537,886</u>	
	Governance 2017 €	
Salaries, ER PRSI & ER Pension	22,980	Time
Audit Fees	5,831	Governance
Subscriptions	860	Governance
Legal and professional	136	Governance
	<u>29,807</u>	
Total	<u><u>567,693</u></u>	

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2017 Number	2016 Number
Fundraising, PR & Comms	4	4
Service providers	7	7
	<u>11</u>	<u>11</u>

The staff costs comprise:

	2017 €	2016 €
Wages and salaries	346,691	337,192
Social security costs	36,164	34,048
Pension costs	5,815	5,841
	<u>388,670</u>	<u>377,081</u>

The charity also receives significant support from voluntary workers. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the financial statements.

ARC Cancer Support Centres

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

continued

11. There are no employees who received employee benefits of more than €70,000 for the reporting period.

12. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Computer Equipment €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 January 2017	1,959,267	11,736	29,569	2,000,572
Additions	-	5,543	18,958	24,501
At 31 December 2017	<u>1,959,267</u>	<u>17,279</u>	<u>48,527</u>	<u>2,025,073</u>
Depreciation				
At 1 January 2017	212,212	5,578	14,350	232,140
Charge for the year	39,181	3,335	3,986	46,502
At 31 December 2017	<u>251,393</u>	<u>8,913</u>	<u>18,336</u>	<u>278,642</u>
Net book value				
At 31 December 2017	<u>1,707,874</u>	<u>8,366</u>	<u>30,191</u>	<u>1,746,431</u>
At 31 December 2016	<u>1,747,055</u>	<u>6,158</u>	<u>15,219</u>	<u>1,768,432</u>

Prior to the transfer of the fixed assets from the ARC Trust to ARC Cancer Support Limited the freehold buildings were revalued by the trustees on an open market basis, without recourse to external valuers as at 31 October 2011. The Trustees used current estimated values consistent with properties in the location and condition. The directors are of the opinion that these values continue to reflect current market values.

The purchase of the premises at South Circular Road was largely funded by the HSE on the condition that it is used as a cancer support centre.

13. DEBTORS

	2017 €	2016 €
Trade debtors	1,000	-
Other debtors	-	250
Prepayments and accrued income	18,911	16,383
	<u>19,911</u>	<u>16,633</u>

14. CREDITORS

Amounts falling due within one year

	2017 €	2016 €
Trade creditors	22,738	23,728
Taxation and social security costs (Note 15)	10,886	10,161
Other creditors	5	-
Accruals	13,670	6,673
	<u>47,299</u>	<u>40,562</u>

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

continued

15. TAXATION AND SOCIAL SECURITY	2017	2016
	€	€
Creditors:		
PAYE / PRSI	10,886	10,161

16. ANALYSIS OF NET ASSETS BY FUND	Fixed assets	Current assets	Current liabilities	Total
	- charity use			
	€	€	€	€
Unrestricted income				
General Funds	1,746,431	743,497	(47,299)	2,442,629
	<u>1,746,431</u>	<u>743,497</u>	<u>(47,299)</u>	<u>2,442,629</u>

17. ANALYSIS OF MOVEMENTS ON FUNDS	Balance	Incoming	Resources	Inter-fund	Balance
	1 January	resources	expended	transfers	31 December
	2017				2017
	€	€	€	€	€
Restricted income					
Restricted Funds	42,373	262,620	(262,620)	(42,373)	-
Pre Incorporation Reserves	1,725,676	-	-	-	1,725,676
	<u>1,768,049</u>	<u>262,620</u>	<u>(262,620)</u>	<u>(42,373)</u>	<u>1,725,676</u>
Unrestricted income					
General Funds	434,488	751,785	(511,693)	42,373	716,953
Total funds	<u>2,202,537</u>	<u>1,014,405</u>	<u>774,313</u>	<u>-</u>	<u>2,442,629</u>

18. RESTRICTED FUNDS

Restricted grants received in 2016 amounting to €42,373 hadn't been fully spent on the designated projects. This expenditure was incurred in early 2017.

19. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

20. POST-BALANCE SHEET EVENTS

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

ARC Cancer Support Centres
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2017

continued

21. CASH FLOW STATEMENT

21.1 Reconciliation of operating net movement in funds to net cash inflow from operating activities	2017	2016
		€
Net movement in funds	240,092	42,919
Depreciation	46,502	43,503
Movement in debtors	(3,278)	(2,167)
Movement in creditors	6,737	(23,736)
Net cash inflow from operating activities	290,053	60,519

21.2 CASH FLOW STATEMENT

	2017	2016
	€	€
Capital expenditure		
Payments to acquire tangible assets	(24,501)	(6,904)

21.3 ANALYSIS OF CHANGES IN NET FUNDS

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	458,034	265,552	723,586
Net funds	458,034	265,552	723,586

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 5 September 2018.