

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

Report and Financial Statements
for the year ended 31 December 2018

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Vincent Joseph Carroll (Chairman) Conor Brady Patrick Cafferky Barbara Cosgrave Eamonn Deloughry (Resigned 5 December 2018) Cliona Grant Damian Jennings (Appointed 30 January 2019) Gerard Keating (Appointed 5 December 2018) Patrick Kenny (Resigned 31 December 2018) George Kerwin (Resigned 5 December 2018) Michael Lyons (Resigned 5 December 2018) Ian Martin Orla McMahon Sarah Murphy (Resigned 20 March 2018) Deirdre Murray Simon O'Flaherty Dermot Ryan (Appointed 5 December 2018)
Company Secretary	Ian Martin
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 Ireland
Auditors	Somers Murphy & Earl Limited Chartered Accountants and Registered Auditors 46 Upper Mount Street Dublin 2 Ireland
Bankers	AIB Bank plc 52 Upper Baggot Street Dublin 4 Ireland
Solicitors	McKeever Rowan 5 Harbourmaster Place IFSC Dublin 1 Ireland

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

Directors' report

The directors present their Directors' Annual Report and the audited financial statements for the year ended 31 December 2018.

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 Charities (SORP) (effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Principal Risks and Uncertainties

ARC Cancer Support Centres (ARC) 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 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 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 main goal is to provide psychological, emotional, educational and practical support, free of charge and in a warm and welcoming environment, to people with cancer and those who care for them.

ARC had almost 13,000 visits in 2018

Our Eccles Street and South Circular Road centres continued to offer practical and emotional support, complementary therapies and counselling services to people affected by cancer and those who care for them in 2018.

ARC's centres provide a safe and welcoming space for people using our services. When a client comes through the door they are encouraged to avail of the therapies and services available and suitable to their needs. Martin, who used the services, gives an account of his journey with ARC.

"Receiving news of a cancer diagnosis is a shocking and life changing experience for all concerned. My own diagnosis was very unexpected and my treatment started very soon afterwards. The medical and professional care given to me was first class, and I had the support and love of my partner, my family and my friends to help me, but I still experienced great difficulties during this very challenging time.

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A nurse suggested I get in touch with ARC and from the moment I did, things began to improve. I felt immediately at home, at ease in the company of people who really understood what I was going through. The staff and volunteers are so friendly, empathetic and caring and the services available are really relevant and helpful. I availed of relaxation therapy, counselling, peer group support and acupuncture. All the services are provided free of charge by highly skilled and professional people.

I'm more than two years' cancer free now and I still keep in touch with ARC, occasionally volunteering, and my spirits are lifted every time I visit one of the ARC centres. Thank you very much for everything you have done for me and all you continue to do for so many. ARC is amazing!"
Martin- ARC Client

Drop-In Centres

ARC's drop in centres are usually the first point of contact for clients accessing its services. People affected by cancer come to ARC at all stages of the cancer journey from diagnosis, through active treatment and after treatment has finished or people who are on long term treatment. Our aim is to provide clients with a sensitive environment where they will be able to have a discreet chat with one of our professional staff members or trained volunteers. Our volunteers are supportive and empathetic. Clients have the opportunity to meet with other clients in similar circumstances to share and benefit from peer to peer support. Our drop in centres in Eccles Street and South Circular Road welcomed 2,560 clients in 2018.

ARC welcomed 2,560 clients

"It's so easy to walk in any time of during the day for a chat, it's a brilliant service" Drop-in client

One-to-One Therapies

Our therapies are provided by professionals who are trained, vetted and provide care to the highest standard for our clients. Our therapists are governed by a team of professionals in the areas provided and receive regular supervision. The aim of individual therapy is to provide the patient, family member, friend or care-giver with practical and emotional support to enhance their coping skills and to improve their quality of life.

Therapies offered in our centres include counselling which is a high demand service for ARC. At the end of the sessions, our objective is that each client is better equipped to deal with their situation with more confidence, hope and inner strength.

ARC provided 2,166 sessions of counselling free of charge

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ARC provided a number of one-to-one complementary therapies including reflexology, acupuncture, manual lymph drainage, etc. These can help people feel better, cope better with symptoms and side effects and improve their quality of life.

ARC delivered 2,148 complementary therapy sessions

Programmes and Classes

Survivorship programmes delivered throughout the year included:

- Cancer Thriving and Surviving
- Time to Adjust for Breast Cancer
- Living with Prostate Cancer
- Stress Management
- Carers Stress Management
- CLIMB®
- Living Life with Secondary Cancer

Our classes included:

- Yoga
- Mindfulness
- Pilates
- Relaxation and Visualisation

Attendance figures for these programmes and classes = 5,647

Peer Support Groups

'Peer Support' is a term that is used to refer to support and help received from fellow patients or people with a similar condition. Peer support facilitators in ARC are trained to carry out this facilitation. The following groups meet regularly and operate on a drop-in basis:

- Myeloma Support Group
- Men's Open Support Group
- Women's Open Support Group
- Secondary Cancer Group
- Creative Crafts Group

"ARC has given me the opportunity to meet people going through similar experiences. I can express my feelings/emotions in a supportive environment" Deirdre, Support Group member

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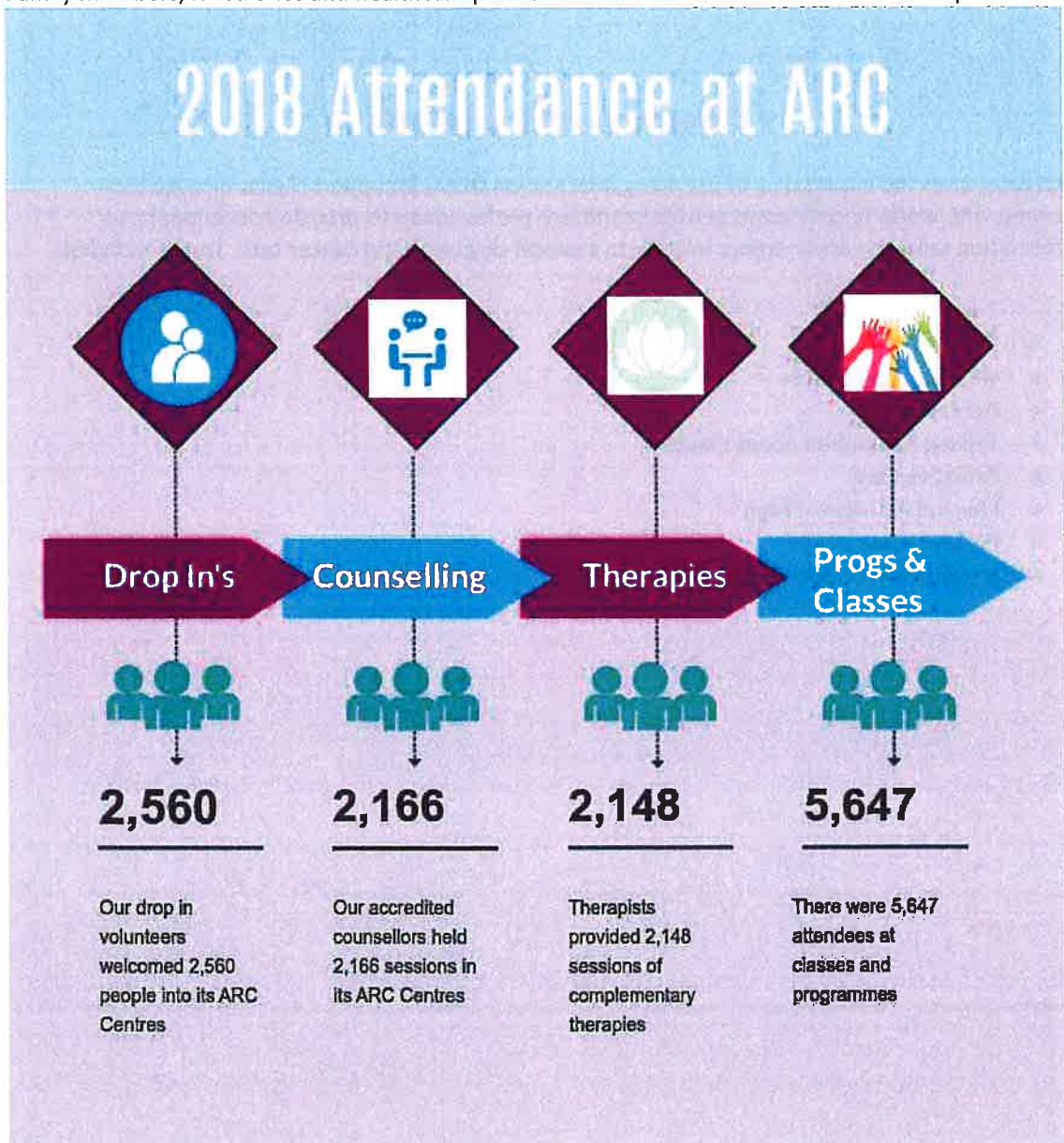
Educational and Information Talks

ARC recognises the importance of providing information that will support clients through their journey. ARC works in collaboration with healthcare professionals to provide educational and information talks on various topics relating to a cancer diagnosis and cancer care. Topics included:

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

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Family members, loved ones and healthcare professionals often attend the talks as well as patients.



Other activities in 2018

In meeting ARC's 2018 objectives, some of the key activities and achievements are outlined below:

Focused on the survivorship needs of clients

ARC continued to evaluate survivorship needs and deliver relevant survivorship programmes for patients and loved ones throughout the cancer care journey.

ARC was invited by the National Cancer Control Programme to join the Survivorship Steering Group to work on survivorship-related recommendations in the National Cancer Strategy 2017-2026 over the next few years.

A new programme called 'Time to Adjust' for clients with breast cancer was introduced. The 'Time to Adjust' programme is evidence-based and focuses on developing coping strategies post breast cancer. Clients that implemented the coping strategies learned in the programme in their daily lives said the strategies helped them to move forward post treatment.

The ARC Angels Choir was established to enable a community-based fun activity. Membership of the choir grew to 40 people this year with ARC clients, their friends and loved ones all joining in. No experience was needed!

"It was a wonderful place to meet people who have gone through a similar life journey as you, to help you realise you are not alone." - Time to Adjust Client

Became compliant with the GDPR guidelines

In May 2018, a new EU-wide regulation, known as the EU General Data Protection Regulation (GDPR), was introduced to govern how citizens' data is used by organisations. Before this deadline, a General Data Protection Regulation consultant worked with the team in ARC to ensure compliance with the new guidelines. The security and privacy of client, donor, volunteer and staff information is, and will remain, of paramount importance to ARC.

Continued to promote and provide specific services for men

ARC continued delivery of specific services for men including the Prostate Cancer Programme and the Men's Peer Support Group. Promotion of services continued at conferences and events. As part of National Men's Health Week from 11th to 17th of June, topic experts hosted information sessions on movement and exercise before during and after treatment and on evidence-based advice on eating well during and after cancer treatment for optimal health. As a result of the feedback received ARC has decided to repeat this initiative in 2019.

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MAC (Men against Cancer), a volunteer patient support group for men with prostate or testicular cancer and for men who have other prostatic conditions, began using ARC's centres for their group meetings.

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

Promoted ARC to the general population and to healthcare professionals to ensure cancer patients and their families are aware of ARC's services

ARC visited approximately 200 nurses, consultants, Daffodil Centres and healthcare professionals in various oncology/support settings including designated cancer centres such as St Vincent's University Hospital, Mater Misericordiae Hospital, St James's Hospital and Beaumont Hospital. By doing this we were able to develop links with specific healthcare professionals and collaboratively identify gaps in support service provision.

ARC also attended various conferences in Cork and Dublin, with the aim of promoting ARC's services to a national audience, including the 50 Plus Times Expo, to ensure the older population, who represent a significant percentage of those affected by cancer, are aware of its services.

Evaluated the demand for bereavement support and identified appropriate services

Given the volume of bereavement support enquiries from clients and members of the public, ARC evaluated existing services in the community and began providing bereavement talks for clients and their families. These were facilitated by a psychotherapist with the aim of providing participants with the opportunity to explore and discuss the different aspects of grief, their own relationship with bereavement, to find support for themselves and others on this very personal journey, and to signpost them to various community supports. ARC's bereavement talks were attended by 28 families in 2018.

Upgraded technology and introduced new communication channels

- Professionals were engaged to create an animated version of ARC's services to utilise across various communication channels.
- A new internal database was launched to effectively and efficiently manage client and donor interactions whilst ensuring compliance with data protection laws.
- The development of a new website began, which will be launched in 2019. This should provide a more user friendly experience for people accessing the website. Some educational talks were recorded for the website for people who are unable to access the centres.

Expanded volunteer supervision and support for volunteers

ARC relies on the kindness and generosity of our amazing volunteers without whom we would be unable to deliver services to so many people who need them. ARC expanded support for our volunteers by providing more group supervision and self-care programmes.

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Participated in a social prescribing project to support individuals to take greater control of their own health

As a member of the steering group of a social prescribing research study with Trinity College Dublin, ARC became part of a referral system between healthcare providers, hospitals and community services to support the health and wellbeing of individuals with cancer by helping them access community-based activities such as exercise, art, gardening, holistic therapies, etc.

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

In 2018, 75 percent of ARC's services were funded by the generous support and donations of the public, fundraising events and campaigns and corporate grants. ARC's aim was to both motivate and partner with people and organisations who share our vision towards supporting men and women affected by cancer and their loved ones. We simply could not operate without their collective support. Thank you to everyone who volunteered their valuable time, who took part in our campaigns and who organised individual fundraising events in the community.

ARC continued to diversify the fundraising portfolio. New in 2018 was the Lemon Challenge and Christmas Direct Mail campaign, for example, which raised money and heightened awareness of ARC's services. Signature events such as the Torch of Hope Relay, Christmas Lunch, Dip in the Nip and the Fashion Extravaganza have all become an integral part of ARC's calendar. ARC benefitted from the support of corporate entities through donations, staff fundraising, and the transfer of professional expertise. Johnson & Johnson kindly sponsored the creation of the website which will be launched in 2019 and companies such as Arthur Cox Solicitors, Butlers Chocolates, Kingspan and Standard Life were just some of ARC's supporters in 2018. ARC is extremely grateful for their contribution.

As a result of the activities above, the team at ARC exceeded the fundraising target for 2018.

As 2019 approaches, ARC remains committed to providing high quality, accessible services to people affected by cancer and their loved ones. Rapid advances have been made in cancer diagnostics and treatments and there are now more than 173,000 people living with and beyond cancer today in Ireland. With this comes an increase in awareness of and demand for support for cancer patients and their families. ARC will continue to monitor these demands and provide survivorship programmes and psychosocial supports to meet these needs in its two centres and in the outreach service in Castleknock.

ARC also intends to establish a service in another geographical area where there is a gap in cancer support services. In line with its strategy, this will be close to a Dublin South-based designated cancer centre.

Having the resources to continuously promote ARC's services to a large population with a small team and budget continues to be a challenge, as does recruiting and retaining quality volunteers for our services. Training, support and supervision of volunteers will remain a priority.

Targeting and securing new revenue opportunities including revenue from grant aid, growing our network of communities and corporate benefactors, and growing our current annual events and activities, should once again enable ARC to achieve its fundraising targets, and thus deliver the

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services that are much-needed in our community. Thank you to everyone involved for your work throughout 2018 and long may we continue in our shared efforts.

Directors

List of serving Directors for the year 2018
Conor Brady
Patrick Cafferky
Vincent Joseph Carroll
Barbara Cosgrave
Eamon deLoughry (resigned 5 December 2018)
Cliona Grant
Damian Jennings (appointed 30 January 2019)
Gerard Keating (appointed 5 December 2018)
Pat Kenny (resigned 31 December 2018)
George Kerwin (resigned 5 December 2018)
Michael Lyons (resigned 5 December 2018)
Ian Martin
Orla McMahon
Sarah Murphy (resigned 20 March 2018)
Deirdre Murray
Simon O'Flaherty
Dermot Ryan (appointed 5 December 2018)

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.

The directors would like to thank most sincerely the directors who retired in 2018 for all the time and effort they devoted to ARC and its mission over the years. Their commitment and dedication will be sorely missed. Newly appointed board members who bring their unique talents, expertise and perspectives are welcomed. The sitting directors are excited to work with this new diverse group of individuals and look forward to working with them and the incoming Chairman Dr. Vincent Carroll, who will all bring their unique talents, expertise and perspectives.

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/seven times a year and it has seven sub-committees,

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which are:

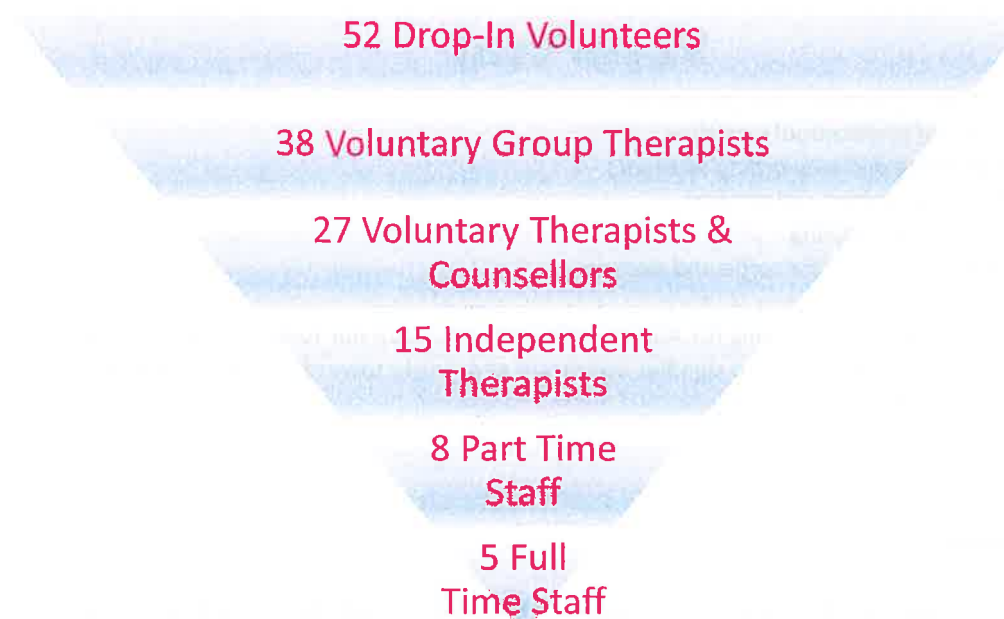
- *Strategy*
- *Development*
- *Services*
- *HR, Finance and General Purposes*
- *Governance, Audit and Risk*
- *Nominations*
- *Ethics and other*
-

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

ARC's Team of 2018

The team comprises of a staff of 13 (5 full-time and 8 part-time), a panel of 52 drop-in volunteers, 27 voluntary one-to-one therapists, 38 voluntary group therapists and 15 independent therapists who are engaged for their services on a regular basis.

"We are incredibly fortunate to have so many committed and dedicated volunteers, without whom we could not provide our services that impact so positively on our clients. We also are extremely grateful for our hard working and committed professional staff and therapists" Deirdre Grant, CEO, ARC



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You can see from the image above the sheer number of volunteers who helped in 2018. ARC's volunteers are central to the service. Without the dedication and commitment of our volunteers, it would not be possible to provide these essential support services to the number of individuals we do.

Dympna's Story – ARC volunteer

"When I was diagnosed with breast cancer I felt that I was strong enough to cope, especially with the help of my family and friends. However, when someone told me about ARC and the services they provided I decided to go along and see what it was all about.

It was the best thing I could have done. Some years later looking at a painting my counsellor encouraged me to do at the time, I can see how angry I must have been. It showed in the purple slash and the heavy strokes in the picture.

Since then I have been volunteering in ARC. I feel it is the best way to say thanks for their help when I obviously needed it. And now I have been volunteering nearly ten years and feel I receive so much more from my work than I put in. It is a joy to see someone leave after using our services with a smile on their face. That is a feeling no amount of money can buy. I would encourage everyone to volunteer – you will be amazed how much it can bring to your life."

The immense contribution of our volunteers is offered graciously and generously. In addition, ARC was fortunate to secure



Voluntary services and goods equated to an estimated €784,158 in 2018. If ARC had to pay for these, its expenditure would have increased by approximately

91 per cent

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

This represents an enormous saving for ARC and allowed us to keep our running costs on campaigns, events and operations down. It also signifies significant generosity towards ARC for which we are very grateful to the donors.

Financial Review

In 2018, income was €963,558 against expenditure of €856,997 for the same period, resulting in a surplus of €106,561 for the year. This compares to a surplus of €240,092 in 2017.

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The cost of generating funds increased by €39,309, the cost of operating ARC's centres increased by €43,375 and income reduced by €50,847, resulting in a surplus of €106,561 and increased cash reserves.

ARC was once again very grateful to receive a grant from the HSE Northern Area for €168,501 to fund the delivery of services in ARC's Eccles Street Centre. The remainder of the 2018 grant, €18,330, was paid in 2019. The HSE income amounted to 17 percent of ARC's income for 2018.

In non-statutory funding, the goal of diversifying ARC's income streams has continued to be very successful. ARC was thankful to receive other grants totalling €100,684 from other charitable and corporate organisations which accounted for 10 percent of income (7 percent in 2017). Fundraising events accounted for 67 percent of income (70 percent in 2017) while donations accounted for 4 percent (4 percent in 2017) and other income for 1 percent (0.3 percent in 2017).

The company is reliant on a diverse combination of fundraising income through organised events, the generosity of the public and corporate benefactors and grant aid 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 peaks in the last quarter.

Cash reserves at the end of 2017 were €723,586, and rose by €166,507 in 2018 to €890,093.

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 researching the expansion of the services of ARC beyond the two locations which requires analysis, preparation and financial expenditure. A portion of the cash reserves will be utilised for this purpose.

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.

Statement on Relevant Audit Information

So far as the directors are aware, there is no relevant 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 the information.

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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 (Chairman)

Director

Date: 9/12/18



Gerard Keating

Director

Date: 11/12/18

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. 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.

In so far as the directors are aware:

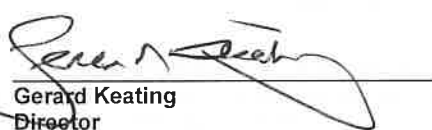
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Signed on behalf of the Board of Directors



Vincent Joseph Carroll (Chairman)
Director

Date: 11/9/19



Gerard Keating
Director

Date: 11/9/19

INDEPENDENT AUDITOR'S REPORT

to the Members of ARC Cancer Support Centres

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We have audited the financial statements of ARC Cancer Support Centres for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This 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.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account; and
- whether the Directors' Annual Report is consistent with the financial statements.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards including the APB Ethical Standard, Provisions Available for Small Entities, in the circumstances set out in Note 4 to the financial statements.

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to the Members of ARC Cancer Support Centres
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Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of the company as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Annual Report is consistent with the financial statements.

Matters on which we are required to report by exception

we have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Brian Murphy

for and on behalf of

SOMERS MURPHY & EARL LIMITED

Chartered Accountants and Registered Auditors

46 Upper Mount Street

Dublin 2

Ireland

Date: 11/9/2019

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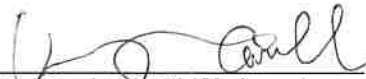
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2018

	Notes	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Total 2017 €
Incoming Resources					
Generated funds:					
Voluntary Income					
Donations		41,448	-	41,448	36,773
HSE Grants		-	168,510	168,510	186,840
Other Grants		-	100,684	100,684	75,780
Activities for generating funds					
Income from Fundraising Events		647,151	-	647,151	712,012
Other incoming resources		5,765	-	5,765	3,000
Total incoming resources		694,364	269,194	963,558	1,014,405
Resources Expended					
Costs of Generating Funds		245,929	-	245,929	206,620
Net Incoming Resources available for charitable application		448,435	269,194	717,629	807,785
Resources Expended on Charitable Activities					
Operation of Drop in Centres		341,874	269,194	611,068	567,693
Total Resources Expended	7	587,803	269,194	856,997	774,313
Gross transfers between funds		-	-	-	-
Surplus/(deficit) for the year		106,561	-	106,561	240,092
Net movement in funds for the year		106,561	-	106,561	240,092
Reconciliation of funds					
Balances brought forward at 1 January 2018		716,953	1,725,676	2,442,629	2,202,537
Balances carried forward at 31 December 2018		823,514	1,725,676	2,549,190	2,442,629

Approved by the Board of Directors on 11/1/19 and signed on its behalf by:



 Vincent Joseph Carroll (Chairman)
 Director

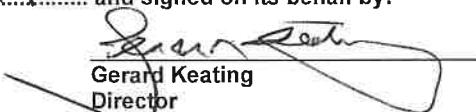

 Gerard Keating
 Director

ARC Cancer Support Centres
 (A company limited by guarantee, not having a share capital)
BALANCE SHEET
 as at 31 December 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	12	<u>1,710,884</u>	<u>1,746,431</u>
Current Assets			
Debtors	13	22,990	19,911
Cash at bank and in hand		<u>890,093</u>	<u>723,586</u>
		913,083	743,497
Creditors: Amounts falling due within one year	14	<u>(74,777)</u>	<u>(47,299)</u>
Net Current Assets		<u>838,306</u>	<u>696,198</u>
Total Assets less Current Liabilities		<u>2,549,190</u>	<u>2,442,629</u>
Funds			
Restricted funds		1,725,676	1,725,676
General fund (unrestricted)		<u>823,514</u>	<u>716,953</u>
Total funds	17	<u>2,549,190</u>	<u>2,442,629</u>

Approved by the Board of Directors on 11/9/19 and signed on its behalf by:


 Vincent Joseph Carroll (Chairman)
 Director


 Gerard Keating
 Director

ARC Cancer Support Centres
 (A company limited by guarantee, not having a share capital)
CASH FLOW STATEMENT
 for the year ended 31 December 2018

	Notes	2018 €	2017 €
Net cash inflow from operating activities	20	177,076	290,053
Capital expenditure	20	(10,569)	(24,501)
Movement in cash in the year		166,507	265,552
Reconciliation of net cash flow to movement in net funds (Note 20)			
Movement in cash in the year		166,507	265,552
Net funds at 1 January 2018		723,586	458,034
Net funds at 31 December 2018		890,093	723,586

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 2018

1. GENERAL INFORMATION

ARC Cancer Support Centres 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.

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 2018

continued

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	2018	2017
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	<u>46,116</u>	<u>46,502</u>
6. INVESTMENT AND OTHER INCOME	2018	2017
	€	€
Rent receivable - other income	<u>5,765</u>	<u>3,000</u>

7. ANALYSIS OF RESOURCES EXPENDED

	Operation of Drop in Centres 2018 €	Fundraising PR & Comms Activities 2018 €	Total 2018 €	Total 2017 €
Direct costs				
Cost of raising funds	-	245,929	<u>245,929</u>	<u>206,620</u>
Support costs:	582,361	-	<u>582,361</u>	<u>537,886</u>
Governance Costs:	28,707	-	<u>28,707</u>	<u>29,807</u>
Totals	<u>611,068</u>	<u>245,929</u>	<u>856,997</u>	<u>774,313</u>

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

	Operation of Drop in Centres 2018 €	Total 2018 €	Total 2017 €
Charitable activities:			
Direct and other costs			
Costs	(611,068)	<u>(611,068)</u>	<u>(567,693)</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 2018

continued

9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2018 €	Basis of Apportionment
Salaries, ER PRSI & ER Pension	257,633	Time
Therapies	150,033	Contractor Costs
Depreciation	46,116	Actual charge
Support Centre Expenses	128,579	Pro Rate
	<u>582,361</u>	
	Governance 2018 €	
Salaries, ER PRSI & ER Pension	20,829	Time
Employers PRSI	2,142	Governance
Audit Fees	5,093	Governance
Subscriptions	293	Governance
Legal and professional	350	Governance
	<u>28,707</u>	
Total	<u><u>611,068</u></u>	

10. EMPLOYEES AND REMUNERATION

Number of employees

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

	2018 Number	2017 Number
Fundraising, PR & Comms (2 full time, 2 part time)	4	4
Service providers (3 full time, 6 part ime)	9	7
	<u>13</u>	<u>11</u>

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	392,069	346,691
Social security costs	41,695	36,164
Pension costs	6,214	5,815
	<u>439,978</u>	<u>388,670</u>

11. There are no employees who received employee benefits of more than €65,000 for the reporting period.

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 2018

continued

12. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Computer Equipment €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 January 2018	1,959,267	17,279	48,527	2,025,073
Additions	3,030	3,086	4,453	10,569
At 31 December 2018	1,962,297	20,365	52,980	2,035,642
Depreciation				
At 1 January 2018	251,393	8,913	18,336	278,642
Charge for the year	39,263	3,195	3,658	46,116
At 31 December 2018	290,656	12,108	21,994	324,758
Net book value				
At 31 December 2018	1,671,641	8,257	30,986	1,710,884
At 31 December 2017	1,707,874	8,366	30,191	1,746,431

Prior to the transfer of the fixed assets from the ARC Trust to ARC Cancer Support Limited, now ARC Cancer Support Centres, 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.

12.1 TANGIBLE FIXED ASSETS PRIOR YEAR

	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	1,959,267	17,279	48,527	2,025,073
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	251,393	8,913	18,336	278,642
Net book value				
At 31 December 2017	1,707,874	8,366	30,191	1,746,431
At 31 December 2016	1,747,055	6,158	15,219	1,768,432

13. DEBTORS

	2018 €	2017 €
Trade debtors	1,272	1,000
Taxation and social security costs (Note 15)	549	-
Prepayments and accrued income	21,169	18,911
	22,990	19,911

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 2018

continued

14. CREDITORS		2018	2017	
Amounts falling due within one year		€	€	
Trade creditors		43,680	22,738	
Taxation and social security costs (Note 15)		-	10,886	
Other creditors		1,974	5	
Accruals		29,123	13,670	
		<u>74,777</u>	<u>47,299</u>	
15. TAXATION AND SOCIAL SECURITY		2018	2017	
		€	€	
Debtors:				
PAYE / PRSI		549	-	
		<u></u>	<u></u>	
Creditors:				
PAYE / PRSI		-	10,886	
		<u></u>	<u>10,886</u>	
16. ANALYSIS OF NET ASSETS BY FUND				
	Fixed assets	Current assets	Current liabilities	Total
	- charity use			
	€	€	€	€
Restricted income				
Restricted Funds	1,710,884	14,792	-	1,725,676
	<u></u>	<u></u>	<u></u>	<u></u>
Unrestricted income				
General Funds	-	898,291	(74,777)	823,514
	<u></u>	<u></u>	<u></u>	<u></u>
	1,710,884	913,083	(74,777)	2,549,190
	<u></u>	<u></u>	<u></u>	<u></u>
17. ANALYSIS OF MOVEMENTS ON FUNDS				
	Balance	Incoming	Resources	Balance
	1 January	resources	expended	31 December
	2018			2018
	€	€	€	€
Restricted income				
Restricted Funds	-	269,194	(269,194)	-
Pre Incorporation Reserves	1,725,676	-	-	1,725,676
	<u></u>	<u></u>	<u></u>	<u></u>
	1,725,676	269,194	(269,194)	1,725,676
	<u></u>	<u></u>	<u></u>	<u></u>
Unrestricted income				
General Funds	716,953	694,364	(587,803)	823,514
	<u></u>	<u></u>	<u></u>	<u></u>
Total funds	2,442,629	963,558	856,997	2,549,190
	<u></u>	<u></u>	<u></u>	<u></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 2018

continued

18. 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.

19. POST-BALANCE SHEET EVENTS

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

20. CASH FLOW STATEMENT

20.1 Reconciliation of operating net movement in funds to net cash inflow from operating activities	2018	2017
		€
Net movement in funds	106,561	240,092
Depreciation	46,116	46,502
Movement in debtors	(3,079)	(3,278)
Movement in creditors	27,478	6,737
Net cash inflow from operating activities	177,076	290,053

20.2 CASH FLOW STATEMENT	2018	2017
	€	€
Capital expenditure		
Payments to acquire tangible assets	(10,569)	(24,501)

20.3 ANALYSIS OF CHANGES IN NET FUNDS	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	723,586	166,507	890,093
Net funds	723,586	166,507	890,093

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
.....*M. G. A.*.....