

**Company Registration Number: 238967**  
**Charity Number: 20028022**

**Chronic Pain Ireland CLG**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**Murtagh & Co**  
**Chartered Accountants and Statutory Auditor Firm**  
**The Plaza Office Suite**  
**Headford Road**  
**Galway**

# Chronic Pain Ireland CLG

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## **Chronic Pain Ireland CLG**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Martina Phelan Michelle Wallace Paul Tuhill John Kenny John Corcoran (Resigned 17 October 2022) Louise Riordan Niamh Walsh (Appointed 8 February 2022) Julia O'Connor (Appointed 8 February 2022)
<b>Company Secretary</b>	Michelle Wallace
<b>Charity Number</b>	20028022
<b>Company Registration Number</b>	238967
<b>Registered Office and Principal Address</b>	Carmichael Centre North Brunswick Street Dublin 7
<b>Auditors</b>	Murtagh & Co Chartered Accountants and Statutory Auditor Firm The Plaza Office Suite Headford Road Galway
<b>Principal Bankers</b>	Allied Irish Bank Dun Laoghaire Co Dublin

# Chronic Pain Ireland CLG

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Chronic Pain Ireland CLG (CPI) present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the organisation has implemented its recommendations where relevant in these financial statements.

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

### Mission, Objectives and Strategy

#### Mission Statement

##### Vision

Chronic Pain Ireland (CPI) is a national charity providing information, education and support services to people living with chronic pain, their families, friends, caregivers and other interested parties. We advocate on their behalf and work closely with all stakeholders. Our Vision is an inclusive society where people living with chronic pain are believed, understood and supported.

##### Mission

Our mission is to create a greater understanding of those living with chronic pain in Ireland. We aim to support our members and nurture those living with the condition and their families through guidance and information provision and to advocate within the wider community.

##### Values

Collaboration - We work in collaboration and partnership with our members, their families, healthcare professionals, researchers and policymakers to ensure people living with chronic pain get the information, support and care they need to live meaningful, purposeful lives.

Empathy - We foster a culture of empathy and show compassion towards each other and ourselves. We value diversity, respect difference and strive to listen to the experiences of our staff, volunteers, our members and the broader community with open hearts and minds.

Learning - We believe in the power of learning to bring about individual, organisational and societal change. We embrace a holistic, multidisciplinary approach to finding solutions that empower people living with chronic pain to meet their full potential in their personal and work lives.

Trust - We are committed to integrity and transparency and operate to the highest standards of governance in the service of our members, our funders, our community and the wider public.

### Structure, Governance and Management

#### Structure

##### Organisational Structure

At the balance sheet date there were 7 members whose guarantee is limited to €1.27. This guarantee continues for one year after membership ceases. The company is governed by the Companies Act 2014 and produces its accounts in compliance with that Act.

#### Governance

CPI is committed to good corporate governance, high ethical standards and the principles of transparency and accountability. CPI have adopted The Charities Governance Code "The Code" which was launched on the 7th November 2018. In addition, CPI identifies and follows a principles-based Code of Ethics and adheres to the Charities Regulator's Guidelines for Charitable Organisations on fundraising from the public.

CPI, is fully compliant with the Charity Regulator's Governance Code which aims to help all trustees to meet legal

## Chronic Pain Ireland CLG

# DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

obligations. Our annual directors' report and financial statements are produced in accordance with the Statement of Recommended Practice (SORP) for Charities.

The Board of Directors have reviewed and updated CPI's constitution in consultation with legal counsel. This has been approved by the Board and is now pending approval and submission with the CRA and CRO.

Members of the Board are elected by the members of CPI at the AGM. They are subject to retirement each year but can be re-elected. The Board ensures that the activities of the organisation are consistent with its charitable aims and objectives. As a small organisation, the Board has responsibilities for day to day activities of the organisation and met 6 times in 2022.

CPI is dependent on fundraising and grant income in order to fund its activities and also depends on volunteers to support its activities. Further information on funding is set out in Note 5 to these financial statements.

### Review of Activities, Achievements and Performance

CPI has continued to work strategically towards its objectives and has had success in this regard. CPI is part of the alliance between the Irish Pain Society, the Faculty of Pain Medicine, College of Anaesthetists, to establish a Societal Impact of Pain (SIP) chapter in Ireland, one of ten SIP national platforms in Europe. The aim of the alliance is, to raise awareness of the relevance of and the impact that pain has on our societies, health, and economic systems; exchanging information and sharing best-practices across all member states of the European Union in developing and fostering European-wide policy strategies & activities for an improved pain care in Europe (Pain Policy), this is an ongoing initiative.

CPI secured a partnership agreement with Dr Karen McCreesh, Course Director & Senior Lecturer Physiotherapy of University of Limerick, in conjunction with Limerick Sports Partnership for a project to further examine the association between physical activity and the epidemiology of PMP (persistent musculoskeletal pain) in older adults and to develop a community based physical activity and education programme for older people with PMP. The funding for the project has been granted and the project is part of our agenda to restart.

CPI in partnership with the School of Allied Health, University of Limerick were announced as one of the winning applications of the BMP Pain research grant in 2022 for CBTi World cafe. This project will work with stakeholders, including clinicians and patients, to identify what options are available to people with pain who also report poor sleep, and how acceptable and effective these options are.

CPI, in partnership with Dr Vasilis Vasiliou, of the School of Psychology in UCC, is working on the ASpida project. Over the last three years they have been focusing on stigma alleviation for individuals with chronic pain. CPI members answered questionnaires and were guided to reflect on their previous stigma experiences, including how they coped with it, following on with focus groups - with the first training session being held for facilitators in December 2022. ASpida provided CPI members with new ways of coping with stigma experiences. CPI members provided feedback to ASpida on how they found the new coping responses for stigma and how they can improve the delivery of these methods in the future.

CPI was a member of the Music Therapy and Chronic Pain Special Interest Group (SIG) of the International Association of Music Medicine (IAMM) encouraging the public patient involvement in trials and studies aiming to encourage community engagement and interaction.

In the latter half of 2022 Chronic Pain Ireland formally partnered with the Pain Association of Scotland to offer monthly online workshops for members.

During September 2022 we also collaborated with the HSE who delivered 5 online Living Well with Chronic Pain (free 7-week programmes) one of which was specific to the 18-30 age cohort.

CPI collaborated with the School of Public Health, Physiotherapy and Sports Science UCD to recruit CPI members to take part in the MOVE-Online trial (an 8 week programme for people with chronic pain) developed by a multidisciplinary team of healthcare progressions. The results of the study were presented at the EFIC Conference in Dublin in May 2022.

The Board and CPI team are consistently reviewing opportunities for partnership and participation in projects or alliances to further the aims and objectives of CPI and our members.

Throughout 2022 CPI continued to advocate on behalf of our members and all living with chronic pain. In July 2022 CPI participated in GSK's Understanding Shingles Campaign informing the general public about some of the misconceptions around shingles and the possible danger of post-herpetic neuralgia as a result of contracting the condition. The campaign led by a well known TV personality who notified the public of the gained significant coverage on TV, radio and press.

In September 2022 to coincide with 30th anniversary of CPI and Pain Awareness Month we gained significant media support and interest which assisted in raising awareness of Chronic Pain and CPI activities and goals. Articles and coverage within medical publications, national media, running e-adverts in over 800 GP practices and in all public and private Pain Clinics.

# **Chronic Pain Ireland CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

Throughout 2022 CPI Chair Martina Phelan spoke at various national and international events and conferences representing the patient voice and advocating on behalf of our members including 12th Congress of the European Pain Federation held in April 2022, Dublin.

During 2022 CPI submitted an application to the Charities Institute Ireland and in early 2023 achieved the Charities Institute Ireland Triple Lock Standard for 2023, one of only 60 charities to do so.

We also acknowledge the challenges of the past two years particularly, but also reflect positively on our achievements over the years. We thank our members for their continued engagement in what is now our 30th year.

## **Financial Review**

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

## **Financial Results**

At the end of the financial year the charity had gross assets of €80,151 (2021 - €87,161) and gross liabilities of €4,669 (2021 - €11,709). The net assets of the charity have increased by €30.

## **Reserves Position and Policy**

The Charity's available reserves at the year-end were €75,482 (2021: €75,452), all of which are unrestricted. There are no restricted reserves. The directors recognise the need to hold reserves to ensure the financial stability of the company. In particular, the directors recognise that the company is currently substantially dependent on one source of income to fund its activities. That source is the grant received from Department of Rural and Community Development. In order to mitigate the risks associated with its income, it is the policy of the company to hold sufficient reserves to fund its activities for the year. As stated therein, we have a policy registered with Pobal whereby the amount of € 32,000 unrestricted reserves are held in the event of winding up of the company. The directors review this policy on an ongoing basis to ensure that it continues to be appropriate for the financial stability of the company. The directors may also determine that a portion of reserves be utilised for particular or designated purposes or projects for the Charity which will be part of our strategic focus for 2023 to enhance and advance our charitable purpose.

## **Future Developments**

CPI are actively continuing to build on existing partnerships and exploring additional opportunities to raise awareness of CPI's work and build alliances and strategic partnerships to facilitate growth in both revenue and service offerings to our members.

In January 2023, CPI was notified that our grant application to the Hospital Saturday Fund was successful and would be awarded €9,500 in respect of workshops and a new series of 5-week courses delivered online. In 2023, the targeted outcome is the development of two partnerships, enhancing the range of online support services in respect of workshops and support groups, increasing our reach through annual campaigns and the development of a new website to further membership reach, donations and corporate funding.

CPI is now in its 30th year and with the past number of years being focused on our governance structures, we are now, with addition of new board members, actively considering mechanisms to enhance our capabilities for our members and the wider community.

We will, through our strategic plan, continue to work diligently to fulfil our aims and objectives in the areas of Advocacy & Awareness, Member Engagement & Education, Research and Funding, alongside Governance and Compliance.

The board of directors are continually assessing the impact of additional external factors and our internal capabilities in regard to both short-term and long-term arrangements for the company and its current and future plans.

## **Reference and Administrative details**

The Company is a registered Charity incorporated in 1995 as a company limited by guarantee and not having share capital. The principal office of the Company is 4 Carmichael Centre, Brunswick Street North, Dublin 7. The Company's registered number is 238967 and the Charity registration number is 20028022. The principal activity of the Charity is to create greater awareness of Chronic Pain and to provide relevant information and support for those living with the condition, for their families and friends.

# **Chronic Pain Ireland CLG**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Directors and Secretary**

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

Martina Phelan  
Michelle Wallace  
Paul Tuhill  
John Kenny  
John Corcoran (Resigned 17 October 2022)  
Louise Riordan  
Niamh Walsh (Appointed 8 February 2022)  
Julia O'Connor (Appointed 8 February 2022)

The secretary who served throughout the financial year was Michelle Wallace.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Chronic Pain Ireland CLG subscribes to and is compliant with the following:

- The Charities Governance Code "The Code"
- The Companies Act 2014
- The Charities SORP (FRS 102)

### **Post-Balance Sheet Events**

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

### **Relevant Audit Information**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

### **The Auditors**

The auditors, Murtagh & Co, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) 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 Carmichael Centre, North Brunswick Street, Dublin 7.

**Approved by the Board of Directors on 22 June 2023 and signed on its behalf by:**

**Martina Phelan**  
**Director**

**Michelle Wallace**  
**Director**

# **Chronic Pain Ireland CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

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

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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 or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

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 as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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

**Approved by the Board of Directors on 22 June 2023 and signed on its behalf by:**

**Martina Phelan**  
**Director**

**Michelle Wallace**  
**Director**



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Chronic Pain Ireland CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Chronic Pain Ireland CLG ('the Charity') for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice 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 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been 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 below 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

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

We have nothing to report in this regard.

#### **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' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Chronic Pain Ireland CLG**

### **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' Annual 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 complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 they either intend to liquidate the charity or to cease operations, or have 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.

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Chronic Pain Ireland CLG**

### **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.

**Bernadette Murtagh**

**for and on behalf of**

**MURTAGH & CO**

Chartered Accountants and Statutory Auditor Firm

The Plaza Office Suite

Headford Road

Galway

**22 June 2023**

# Chronic Pain Ireland CLG

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €
<b>Income</b>							
Voluntary Income	5.1	6,640	-	6,640	5,250	-	5,250
Charitable activities							
- Grants from governments and other co-funders	5.2	16,967	43,696	60,663	7,044	35,630	42,674
Other income	5.3	8,681	-	8,681	8,013	-	8,013
<b>Total incoming resources</b>		<b>32,288</b>	<b>43,696</b>	<b>75,984</b>	<b>20,307</b>	<b>35,630</b>	<b>55,937</b>
<b>Expenditure</b>							
Charitable activities	6.1	32,258	43,696	75,954	16,797	35,630	52,427
<b>Net income/(expenditure)</b>		<b>30</b>	<b>-</b>	<b>30</b>	<b>3,510</b>	<b>-</b>	<b>3,510</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>30</b>	<b>-</b>	<b>30</b>	<b>3,510</b>	<b>-</b>	<b>3,510</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year		75,452	-	75,452	71,942	-	71,942
<b>Total funds at the end of the year</b>		<b>75,482</b>	<b>-</b>	<b>75,482</b>	<b>75,452</b>	<b>-</b>	<b>75,452</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 22 June 2023 and signed on its behalf by:

**Martina Phelan**  
Director

**Michelle Wallace**  
Director

**Chronic Pain Ireland CLG**  
**BALANCE SHEET**  
as at 31 December 2022

		2022	2021
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	10	675	797
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	11	1,616	4,521
Cash and cash equivalents	12	77,860	81,843
		<hr/>	<hr/>
		79,476	86,364
		<hr/>	<hr/>
<b>Creditors: Amounts falling due within one year</b>	13	(4,669)	(11,709)
		<hr/>	<hr/>
<b>Net Current Assets</b>		74,807	74,655
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		75,482	75,452
		<hr/>	<hr/>
<b>Funds</b>			
General fund (unrestricted)		75,482	75,452
		<hr/>	<hr/>
<b>Total funds</b>		75,482	75,452
		<hr/>	<hr/>

Approved by the Board of Directors on 22 June 2023 and signed on its behalf by:

**Martina Phelan**  
Director

**Michelle Wallace**  
Director

# Chronic Pain Ireland CLG

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		30	3,510
Adjustments for:			
Depreciation		122	122
		<u>152</u>	<u>3,632</u>
Movements in working capital:			
Movement in debtors		2,905	(3,219)
Movement in creditors		(7,040)	(33)
		<u>(3,983)</u>	<u>380</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		-	(498)
		<u>-</u>	<u>(498)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(3,983)</b>	<b>(118)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>81,843</b>	<b>81,961</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>12</b>	<b><u>77,860</u></b>	<b><u>81,843</u></b>

# Chronic Pain Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Chronic Pain Ireland CLG is a company limited by guarantee and is a public benefit entity incorporated in the Republic of Ireland. The Company's registered number is 238967 and the Charity registration number is 20028022. The registered office of the company is Carmichael Centre, North Brunswick Street, Dublin 7 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard and Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland".

#### Fund accounting

The following are the categories of funds maintained:

##### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

# Chronic Pain Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use. 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:

Fixtures, fittings and equipment	- 33.3% Straight line
Computer equipment	- 12.5% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Creditors

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

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

## 3. PROVISIONS AVAILABLE FOR AUDITS OF 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.

## 4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

Estimates and judgements made in the process of preparing the company's financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Critical accounting estimates and assumptions

The directors make estimates and assumptions concerning the future in the process of preparing the company's financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.



# Chronic Pain Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

(i) Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

(ii) Going concern

A change in government policy regarding the grant funding provided to the company could have a negative impact on the services the company is able to provide and the ability of Chronic Pain Ireland to continue as a going concern. The directors, after making enquiries and having considered the company's financial position and expected future cash flows, conclude there are no material uncertainties about the company's ability to continue operating for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

### 5. INCOME

5.1	DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
	Donations and legacies	6,640	-	6,640	5,250

Donations were received directly from individuals and through fund-raising initiatives on Facebook, iDonate and Like Charity.

5.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
	<b>Grants from governments and other co-funders:</b>				
	Grant - Pobal	16,967	36,175	53,142	39,330
	Corporate grants	-	7,521	7,521	3,344
		16,967	43,696	60,663	42,674

Further information on grants received is contained in Note 12.

5.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
	Other income	8,681	-	8,681	8,013

### 6. EXPENDITURE

6.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	Expenditure on charitable activities	67,516	122	8,316	75,954	52,427

6.2	SUPPORT COSTS	Charitable Activities €	2022 €	2021 €
	Support	8,316	8,316	5,325

### 7. ANALYSIS OF SUPPORT COSTS

	2022 €	2021 €
Support	8,316	5,325

**Chronic Pain Ireland CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

8.	NET INCOME	2022	2021
		€	€
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	122	122
	Auditor's remuneration:		
	- audit services	2,399	1,722
	- non-audit services	443	443
	- other non-audit services	443	443
9.	EMPLOYEES AND REMUNERATION		
	Number of employees		
	The average number of persons employed (including executive directors) during the financial year was as follows:		
		2022	2021
		Number	Number
	Administrator	1	1
	The staff costs comprise:	2022	2021
		€	€
	Wages and salaries	32,414	32,114
	Social security costs	3,582	3,549
		35,996	35,663
10.	TANGIBLE FIXED ASSETS		
		Fixtures, fittings and equipment	Computer equipment
		€	€
	Cost		Total
			€
	At 31 December 2022	1,168	3,979
			5,147
	Depreciation		
	At 1 January 2022	1,168	3,182
	Charge for the financial year	-	122
	At 31 December 2022	1,168	3,304
			4,472
	Net book value		
	At 31 December 2022	-	675
			675
	At 31 December 2021	-	797
			797
11.	DEBTORS	2022	2021
		€	€
	Prepayments	1,616	1,319
	Accrued Income	-	3,202
		1,616	4,521
12.	CASH AND CASH EQUIVALENTS	2022	2021
		€	€
	Cash and bank balances	77,860	81,843

# Chronic Pain Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

13. CREDITORS	2022	2021
Amounts falling due within one year	€	€
Taxation and social security costs	659	1,301
Other creditors	72	-
Accruals	3,938	2,887
Deferred Income	-	7,521
	<u>4,669</u>	<u>11,709</u>

### 14. STATE FUNDING

#### Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Term

Total Fund

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Capital Grant

Restriction on use

Employee Information

#### Agency

Amount of Grant

Term

Expenditure

Capital Grant

Purpose

Restriction on use

#### Pobal

Department of Rural & Community Development

Scheme to support National Organisation in the Community & Voluntary Sector 2022 - 2025

To fund a National Co-ordinator post including direct staffing costs and indirect costs of 20% direct costs.

2022-2025

Total grant details

€53,142

None

€53,142

No

Support for staff wages and administration costs. The agency is compliant with relevant circulars, including Circular 44/2006 'Tax Clearance Procedures, Grants Subsidies and Similar Type Payments'.

No Employees received in excess of €60,000 for the year ended 31 December 2022.

#### Accord Healthcare

€3,000

2021-2022

€3,000

No

For use towards the cost of leaflet distribution to medical centres and GP practices.

This funding is restricted for use towards the cost of leaflet distribution to medical centres and GP practices.

**Chronic Pain Ireland CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>Agency</b>	<b>Grunenthal Pharma Ltd</b>
Amount of Grant	€2,544
Term	2021-2022
Expenditure	€347 in 2022. The balance was fully utilised in 2022.
Capital Grant	No
Purpose	For use towards Pain Toolkit Ireland Workshops.
Restriction on use	The funding is restricted to expenditure for Pain Toolkit Ireland Workshops.

**15. RESERVES**

	<b>2022</b> €	2021 €
At the beginning of the year	<b>75,452</b>	71,942
Surplus for the financial year	<b>30</b>	3,510
At the end of the year	<b>75,482</b>	75,452

CPI has a policy registered with Pobal where the amount of €32,000 unrestricted reserves are held in the event of the winding up of the company.

The directors may determine that a portion of reserves be utilised for particular or designated purposes or projects for the Charity which will be part of the strategic focus for 2023 to enhance and advance the charitable purpose.

**16. STATUS**

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

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 financial 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 € 1.27.

**17. POST-BALANCE SHEET EVENTS**

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

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 22 June 2023.

**CHRONIC PAIN IRELAND CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Chronic Pain Ireland CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income</b>		
Donations	6,640	5,250
Corporate donations	7,521	3,344
Membership fees	8,681	8,013
Pobal	53,142	39,330
	<hr/>	<hr/>
	75,984	55,937
	<hr/>	<hr/>
<b>Expenses</b>		
Wages and salaries	32,414	32,114
Social security costs	3,582	3,549
Staff training	225	43
E-Working expenses	464	457
Workshops	4,476	1,998
Rent payable	5,532	5,544
Insurance	799	820
Meetings	882	136
Stationery, printing & office supplies	1,160	21
Advertising	14,042	-
Telephone	729	716
Website costs	4,897	1,615
Travel	339	49
Auditor's remuneration	2,399	1,722
Auditor's remuneration - other non-audit services	443	443
Bank charges	1,222	705
General expenses	1,552	2,125
Subscriptions	675	248
Depreciation	122	122
	<hr/>	<hr/>
	75,954	52,427
	<hr/>	<hr/>
<b>Net surplus</b>	30	3,510
	<hr/>	<hr/>