

Look Good Feel Better Ireland
Annual Report and Financial Statements
for the financial year ended 31 December 2022

Look Good Feel Better Ireland
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Look Good Feel Better Ireland
DIRECTORS AND OTHER INFORMATION

Directors	Gillian Nealon Caoimhe Ruigrok Maureen Carolan Lisa Byrne Naomi Zimmermann Lisa Gaynor Alannah Coghlan
Company Secretary	Maureen Carolan
Company Number	523636
Charity Number	20081379
Registered Office and Business Address	Carmichael Centre, Brunswick Street North, Dublin 7
Auditors	KSi Faulkner Orr Limited Statutory Auditors Behan House, 10 Lower Mount Street, Dublin 2.
Bankers	Bank of Ireland, 2 College Green, Dublin 2. Allied Irish Banks 100/101 Grafton Street Dublin 2 Ireland
Solicitors	Hayes Solicitors, Lavery House, Earlsfort Terrace, Dublin 2.

Look Good Feel Better Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity and Review of the Business

The principal activities of the organisation is that of a cancer support programme run with the support of the Irish cosmetics industry.

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

The principal activities of the organisation is that of a cancer support programme run with the support of the Irish cosmetics industry.

The directors aim to present a balanced and comprehensive review of the development and performance of the organisation during the year and its position as at the year end. The Board's review is consistent with the size and non-complex nature of our organisation and is written in the context of the risks and uncertainties we face.

The directors are satisfied that the results for the year are consistent with expected levels. As for many organisations of this size, the sector in which it operates continues to be challenging. With the risks and uncertainties faced in mind, as detailed below, the directors are aware that any plans for the future development of the organisation may be subject to unforeseen future events outside of the Board's control.

The Look Good Feel Better programme is available in 27 countries. Each year over 130,000 women and teenagers receive support with the help of over 20,400 volunteers and 600+ organisations. Since 1989, more than 2 million patients worldwide have received their unique and unparalleled support through their cancer treatment.

During 2021, the organisation moved to provide the same service virtually as opposed to face to face and continued the service in 2022.

The Board would like to acknowledge the dedication of its employees and volunteers, in supporting this organisation whatever obstacles are in the way of conducting workshops, through good governance and practical solutions.

The Board is looking forward to 2023 when the organisation will be hosting its first events since the Covid-19 pandemic.

The organisation has membership income each year which the Board is looking to grow. In addition, the Board will pursue other sources of income throughout 2023.

The organisation has fully adopted the Charities Governance Code.

Financial Results

The surplus for the financial year amounted to €5,179 (2021 - €25,547).

At the end of the financial year, the company has assets of €153,128 (2021 - €146,013) and liabilities of €7,472 (2021 - €5,536). The net assets of the company have increased by €5,179.

Directors and Secretary

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

Gillian Nealon
Caoimhe Ruigrok
Maureen Carolan
Lisa Byrne
Naomi Zimmermann
Lisa Gaynor
Alannah Coghlan

The secretary who served throughout the financial year was Maureen Carolan.

Future Developments

The organisation has developed an established place for itself and will continue developments in this area.

Post Balance Sheet Events

There have been no significant events affecting the organisation post year end.

Look Good Feel Better Ireland

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Auditors

The auditors, KSi Faulkner Orr Limited, (Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Principal Risks and Uncertainties

The directors consider that the following is the principal risk factor that could materially and adversely affect the organisation's future operating results or financial position:

- Cessation of financial support from the Irish cosmetics industry.

The organisation has policies and structures to limit some of these risks and the Board of Directors regularly review, reassess and proactively limit the associated risks insofar as possible.

Reserves Policy

The Operating Reserve Fund is defined as a designated fund set aside by action of the Board of Directors. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and the work of the association for a set period of time, measured in 12 month blocks. The Operating Reserve serves a dynamic role and will be reviewed and adjusted by the Board in response to internal and external changes.

The target minimum Operating Reserve Fund is equal to seven months of average operating costs (approximately €50,000)


Statement on Relevant Audit Information

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have 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, Brunswick Street North, Dublin 7.

Signed on behalf of the board


Maureen Carolan (No. 10 2033 22 22 (M))

Maureen Carolan
Director



Naomi Zimmermann
Director

Date: 10/11/2023

Look Good Feel Better Ireland

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

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

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

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company'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 company's auditor is aware of that information.

Signed on behalf of the board


Maureen Carolan

Director


Naomi Zimmermann

Director

Date: 10/11/2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Look Good Feel Better Ireland

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Look Good Feel Better Ireland ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT to the Members of Look Good Feel Better Ireland

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

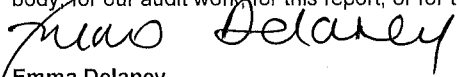
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

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


Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
Statutory Auditors
Behan House,
10 Lower Mount Street,
Dublin 2.

Date: 10 November 2025

Look Good Feel Better Ireland

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Look Good Feel Better Ireland
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income	5	123,531	126,317
Expenditure		(118,352)	(100,770)
Surplus for the financial year		5,179	25,547
Total comprehensive income		5,179	25,547

Approved by the board on 10/11/2023 and signed on its behalf by:


Maureen Carolan (No. 10, 2022, 22-24 GMT)

Maureen Carolan
Director



Naomi Zimmermann
Director

Look Good Feel Better Ireland BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Debtors	7	29,954	1,528
Cash and cash equivalents		123,174	144,485
		<u>153,128</u>	<u>146,013</u>
Creditors: amounts falling due within one year	8	<u>(7,472)</u>	<u>(5,536)</u>
Net Current Assets		<u>145,656</u>	<u>140,477</u>
Total Assets less Current Liabilities		<u>145,656</u>	<u>140,477</u>
Reserves			
Income and expenditure account		<u>145,656</u>	<u>140,477</u>
Members' Funds		<u>145,656</u>	<u>140,477</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 10/11/2023 and signed on its behalf by:


Director (Ciarán Zimmermann 16-2023-22214511)

Maureen Carolan
Director



Naomi Zimmermann
Director

Look Good Feel Better Ireland
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 January 2021	114,930	114,930
Surplus for the financial year	25,547	25,547
At 31 December 2021	140,477	140,477
Surplus for the financial year	5,179	5,179
At 31 December 2022	<u>145,656</u>	<u>145,656</u>

Look Good Feel Better Ireland
CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Surplus for the financial year		5,179	25,547
		<u>5,179</u>	<u>25,547</u>
Movements in working capital:			
Movement in debtors		(28,426)	5,685
Movement in creditors		1,936	(11,347)
		<u>(21,311)</u>	<u>19,885</u>
Cash (used in)/generated from operations		(21,311)	19,885
Net (decrease)/increase in cash and cash equivalents		(21,311)	19,885
Cash and cash equivalents at beginning of financial year		144,485	124,600
Cash and cash equivalents at end of financial year	14	<u>123,174</u>	<u>144,485</u>

Look Good Feel Better Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Look Good Feel Better Ireland is a company limited by guarantee incorporated in Ireland. Carmichael Centre, Brunswick Street, North Dublin 7 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102)

Basis of preparation

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

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

Income

Income represents donations, contributions, fundraising and subscriptions. Donations, contributions and fundraising are recognised on a receipts basis. Subscription income is recognised on an accruals basis.

Trade and other debtors

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

Trade and other 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.

Employee benefits

The Company provides a range of benefits to employees. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the benefit is received.

Taxation

The company has been granted tax exempt charitable status from the Revenue Commissioners. Tax charitable number CHY20507. Accordingly, no taxation has been provided for.

3. Provisions Available for Audits of Small Entities

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

Look Good Feel Better Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

4. Critical Accounting Judgements and Estimates

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

Going Concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing the financial statements.

5. Income

The income for the financial year is analysed as follows:

	2022 €	2021 €
By Category:		
Donations	38,801	22,943
Contributions	61,407	26,310
Fundraising	50	9,630
Pobal	-	14,273
Government Subsidy	6,309	29,900
Other income	16,964	23,261
	<u>123,531</u>	<u>126,317</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing a cancer support programme run with the support of the Irish cosmetics industry.

6. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2021 - 2).

	2022 Number	2021 Number
Administration	<u>2</u>	<u>2</u>

7. Debtors

	2022 €	2021 €
Accrued income	<u>29,954</u>	<u>1,528</u>

8. Creditors

Amounts falling due within one year

	2022 €	2021 €
Taxation	4,567	3,003
Accruals	2,905	2,533
	<u>7,472</u>	<u>5,536</u>

9. Taxation

	2022 €	2021 €
Creditors:		
PAYE	<u>4,567</u>	<u>3,003</u>

Look Good Feel Better Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

11. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2022.

13. Post-Balance Sheet Events

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

14. Cash and cash equivalents

	2022	2021
	€	€
Cash and bank balances	123,174	144,485

15. Employees and Remuneration

No employee was paid in excess of €60,000.

The staff costs comprise:

	2022	2021
	€	€
Wages and salaries	53,970	52,841
Social welfare costs	6,017	7,287
	<u>59,987</u>	<u>60,128</u>

16. Related Party Transactions

There were no transactions with related parties during the period requiring disclosure.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10/11/2023.

LOOK GOOD FEEL BETTER IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Look Good Feel Better Ireland**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2022

	2022	2021
	€	€
Income	123,531	126,317
Expenditure		
Wages and salaries	53,970	52,844
Social welfare costs	6,017	7,287
Rent and rates	140	5,169
Insurance	650	1,737
Printing, postage and stationery	10,028	2,574
Telephone	676	697
Computer costs	675	95
Travelling and subsistence	1,409	-
Storage charges	17,959	18,797
Legal and professional	-	1,013
Consultancy fees	17,835	-
Bank charges	-	208
Fundraising expenses	5,989	8,110
General expenses	(650)	929
Auditor's remuneration	3,654	1,310
	<u>118,352</u>	<u>100,770</u>
Net surplus	<u>5,179</u>	<u>25,547</u>