Collaborating for **Impact**

RehabGroup annual report **2019**

RehabGroup

Investing in People, Changing Perspectives

The Rehab Group
Directors' Annual Report and Consolidated Financial Statements
Year Ended 31st December 2019

Contents

Our Vision:

We are a charity that champions the value of diversity and inclusion of people with a disability or disadvantage, in their communities. Together, we will constantly learn and seek to provide excellent services to foster and enhance social and economic independence.

Our Mission:

Helping people we serve to be more independent; helping them to contribute to and be more included in their communities; empowering them with the skills and confidence to be active in the workforce; and supporting them to be in charge of their health and wellness.

Our Values:

Our values underpin all we do, shape who we are and how we work with one another, in our organisation and in the community.

- **Advocacy**

  Challenge exclusion and promote inclusion

- **Quality**

  Strive for excellence in all aspects of our work

- **Dignity**

  Respect the unique worth of every person (that includes people who access our services, families, employees and volunteers).

- **Justice**

  Act with integrity, honesty, commitment and accountability in everything we do to ensure equity, fairness and transparency.

- **Team Work**

  Foster an environment that encourages changes, growth and trust in our organisation and in partnership with others, working together as one Rehab team.

Directors & Other Information

Company Number	14800
Registered Charity Number	20006716
Charity Revenue Number	CHY4940
Registered Office	10D Beckett Way, Parkwest Business Park, Dublin 12

Board of Directors

Jimmy Tolan (Chairman)
Robert Barker
Ian Brady
Helen Bunbury
Philip Burke – appointed 13 December 2019
Mary Doyle – appointed 13 December 2019
Ann Duffy
Conor Fottrell – resigned 6 July 2019
Martin Kelly – appointed 13 December 2019
Kevin Marshall
Henry McGarvey
Stan McHugh – retired 14 September 2020
Sean McMahon – resigned 6 July 2019
Noreen O'Kelly
John F. Smith – retired 30 May 2020
Kathleen Vickers – appointed 13 December 2019

Company Secretary
Rehab Secretarial Limited

Chief Executive Officer (CEO)
Barry McGinn

Auditors
Mazars
Chartered Accountants &
Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

Bankers
Allied Irish Bank plc
Bank of Ireland
Barclays Bank plc
Royal Bank of Scotland
H.S.B.C.

Solicitors

Ireland
McCann Fitzgerald
Riverside One
37 - 42 Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2

UK
Withers Solicitors
16 Old Bailey
London EC4M 7EG

Wright, Johnston & Mackenzie LLP
302 St. Vincent Street
Glasgow G2 5RZ


Hollister
CALIFORNIA

A Word from our Chairman

Financial sustainability remained a key theme for the Board of the Rehab Group in 2019 - ensuring that our services are fit for purpose and delivering for the people who need them, whilst at the same time ensuring that we are financially sustainable.

In May 2019, the Board of the Rehab Group ("Rehab") took an unprecedented step. It passed a resolution stating that if sufficient funding was not provided by the Health Service Executive ("HSE") for the calendar year 2019, and for subsequent years, it would have no option but to issue the HSE with a 12-month notice of termination of its Care services.

This decision was not taken suddenly or without lengthy discussion and consideration. It came after more than two years of negotiation with the HSE in relation to the ongoing underfunding of our care services. The Board took the view that if the necessary funding was not forthcoming it threatened the survival of the Rehab Group and would also profoundly impact the quality of services which Rehab delivers. Thankfully, after intensive engagement with the Minister for Health and the HSE, additional funding was forthcoming. I wish to acknowledge the contribution of the former Minister for Health, Simon Harris in ensuring that this issue was finally resolved in a satisfactory manner.

As an organisation, we are also facing challenges in our Learning services. As an improving economy and more employment opportunities in 2019 resulted in a reduction in student numbers, this in turn resulted in a financial loss in our Learning services. It is critical that we refresh our Learning services to meet the increasingly diverse needs of our students in the years ahead.

The emergence of COVID-19 in early March 2020 has had a significant impact on a number of our services and enterprises. In Ireland, we were required to temporarily close all of our Day care services and our Learning services as well as a number of our Rehab Enterprises locations in order to comply with health and safety guidelines from the Government. While our Care and Learning services have reopened, it is likely that a number of our Rehab Enterprises locations will be permanently impacted by COVID-19. A number of our Scottish services were also significantly impacted and, regrettably, we had no option but to permanently cease our Fair Start Scotland services due to the significant historic and projected financial losses. This was a very difficult decision for both the Momentum Scotland and the Rehab Group Boards and was one that was not taken lightly. Most contracts were transferred to other service providers and thankfully, a large number of the Momentum Scotland staff who were adversely impacted by this decision transferred to a new service provider. From a financial perspective, COVID-19 has had an adverse financial impact on certain parts of the Group but overall it has not had a very significant impact to date on the Group as a whole.

I wish to acknowledge the support and leadership provided by the Board in 2019: The organisation asked a lot of the Board members in 2019 and as Chair I am very appreciative of the commitment from Board members who gave selflessly of their time.

I also extend my gratitude to the members of the executive team and to all the staff of the Rehab Group who through their hard work, dedication and commitment are ensuring that the lives of thousands of people are made better, every day. I would also like to acknowledge the contribution of Ms. Mo Flynn, our former CEO. Mo was a very strong advocate on behalf of all Rehab's service users and students and played a very important role in our negotiations in 2019 with the Minister for Health and the HSE.

Rehab is a very special organisation providing very valuable services and as Chair I am confident that in the years ahead it will continue to provide high quality services whilst also being financially sustainable.

Jimmy Tolan
Chairman

'Collaborating for Impact'

The year 2019 saw further progress across the Rehab Group in building a sustainable model of service, underpinned by quality provision, individualised support and efficient delivery; and supported by adherence to high standards of corporate governance.

We achieved considerable progress against our strategic aims this past year, while remaining focussed on the sustainability of the Group and the security of its future. We demonstrated how effective team working and partnerships – both internally and externally – can be truly transformative; indeed, this is a key theme for our Annual Report 2019 – Collaborating for Impact. The subsequent pages contain the testimonials and lived experience of some of the people who use our services. The impact on their lives, expressed in their words, best articulate the successes of 2019. They remind us of the important role Rehab plays in supporting people to live independent lives and to achieve their potential.

Sustaining the delivery of the Rehab Group's mission was supported by critical reviews of our Irish Care and Learning divisions in late 2018 / early 2019. These reviews set out the critical path to stabilising and maintaining our existing funding streams. In particular, they supported extensive engagement with the HSE with regard to current and future funding challenges facing RehabCare. Having successfully completed this engagement in 2019, we continue to work closely at local and strategic level with the HSE to deliver current services and address emerging and future needs. This approach is supported by a continued focus on cost containment and management across the Group, building on the progress made in 2018 and 2019.

As a person-centred and people-delivered organisation, we faced challenges in 2019 in securing and retaining staff in what has become an extremely competitive employment market. This challenge was further exacerbated by the delay in the State's redress of pay cuts applied during the last recession. Whilst ultimately a national process did result in the provision of some pay restoration, it was neither comprehensive nor sufficient. Lobbying on this issue in conjunction with other Section 39-funded organisations continues. Indeed, this issue featured in the Report of the Independent Review Group, chaired by Dr. Catherine Day, which was established to examine the role of voluntary organisations in health and social care. The report was published in March 2019 and recognised the range of challenges being faced by Section 39-funded disability service providers, as well as setting out recommendations to address them. Rehab, with other Section 39-funded disability service providers, established The Disability Action Coalition to lobby political parties for the implementation of the recommendations and for a secure funding model for the sector.

As an expression of the priority placed on staff and leadership development, the second phase of our Leadership Development Programme was rolled out in 2019 across all divisions of the organisation, targeting the wider leadership team. In excess of 50 staff completed this intensive course, which will help grow our leadership capabilities for future years.

During 2019, the Rehab Group continued to engage proactively and responsibly with relevant jurisdictional regulators and quality bodies, maintaining our reputation as a high-quality provider. A number of new services were successfully registered with the Health Information and Quality Authority and the process to re-register existing services continued. Our work to provide a personalised pathway to independence for the people who use our services was further advanced through implementation of 'New Directions' within our services, with good practices shared across the organisation. We have fostered innovation; remaining at the forefront of evidence-based practice, enabling our teams to continue to operate to best practices.

In 2019, the Rehab Group successfully engaged with Quality and Qualifications Ireland, the state agency responsible for promoting quality in education and training and received full approval to provide programmes of education and training leading to QQI qualifications from Level 1 - 6 on the national framework of qualifications.

We also made considerable progress with the implementation of our IT Strategy and delivered on key projects including the Learning Development Environment (LDE) project and the continued rollout of Office 365. We also launched a contemporary new website in 2019, highlighting, for the first time, all of our services on one site.

In our Enterprises division, we have continued to review our operating and delivery model with a view to diversifying our customer base and ensuring sustainability.

We have continued to lobby for the full implementation of Article 20 of the EU Procurement Directive, which is used to positive effect in Scotland where our Haven business operates as a key partner with the Scottish Government through its supported business framework. The Scottish model demonstrates that it is possible to provide sustainable employment for people with disabilities if the right supports are in place. We would like to see the same commitment made by the Irish Government to people with disabilities in Ireland.

2019 also saw the continuation of our change programme in England and Wales. Regrettably, ongoing losses in our Momentum Scotland business and our Fair Start Scotland programme forced us to make the difficult decision to wind-down our activities there in 2020. This was conducted in an orderly fashion, with many of the contracts and some staff successfully transitioned to new providers, ensuring continuity for those in receipt of services.

It is important that we acknowledge both the impact and the response of the organisation to the COVID-19 pandemic. The virus created unprecedented challenge and disruption to the Group's activities and demonstrated the organisation's resilience, agility and determination to meet these challenges in new and innovative ways. Above all, it demonstrated the hard work and commitment of our staff to meeting the needs of the most vulnerable in our society and underscores the key theme of this Annual Report – the profound impact that improved collaboration and teamwork can have. I thank them most sincerely for that.

As with last year, the delivery of our key strategic aims would not be possible without the hard work, dedication and expertise of the staff of the Rehab Group, the Senior Leadership Team and partnership with our Board. I would like to acknowledge them all and acknowledge the contribution of the outgoing CEO, Mo Flynn, who departed the role early in 2020.

I hope that you enjoy reading this Annual Report; in particular, I hope that you take time to focus on the words of those who use our services. Nothing reflects the impact of what we do more succinctly than that.

Barry McGinn
Chief Executive Officer

Stories of Impact

Eamonn, NLN Phibsboro

‘I became ill with depression back in 2015 and needed to get treatment. That involved going to the Mental Health Clinic in Ballymun and they were great. They put me in touch with NLN to get me back into a structure and to try to learn some new skills. That’s what got me here, and I’ve been here now for nearly two years. It’s been a way of getting my confidence back, getting structure and gaining new skills. There’s been no looking back, it’s been the best thing I’ve ever done really.

I chose the course I’m on now because it was QQI Level 5. I like the idea that it was office administration. I wasn’t comfortable using computers. I found it really daunting, and I was really put off by them. I wanted to change my career path. Just because I got ill, I didn’t want to be ruled out of the workforce or to keep doing a job I was tired of doing. I chose the office administration with the ECDL qualification with it. That’s what attracted me, gaining new skills in the hope of starting a new career. I found the support brilliant. The instructors help you with any issue. If you have problems with writing or maths or learning, there are support teachers there who can take you aside and help you out. As well as that if you have psychological problems or have suffered with depression like myself, the specialist support is there to help you deal with that, I found that really reassuring.

I’m much more back to myself. I think if someone is in my position where they’ve been out of work for a while, if they’re considering doing a course, I would definitely give NLN a go. They’re so supportive, they’re flexible - if you’re struggling, they will help. There’s no looking back for me’.

Stories of Impact

David, RehabCare Dundalk

'I've been going to RehabCare Dundalk for 10 years and it's a good place to be. In the Day centre, we do music, drama and relaxation techniques. We chill out, and that's good for my mental health. I went through a few issues a few months ago and then we started doing the relaxation techniques and that's been very good for me.

I learn lots of things there too - cooking, gardening skills and how to manage my work. I have a job in the shopping centre in Dundalk doing maintenance work. When I first started the job, my RehabCare key worker talked to the office manager and helped me when I felt a wee bit nervous. I hadn't worked in a while and the nerves got to me but, after a while, I settled into the job very well. It's great that I have a job and I think it's very important that people with disabilities get jobs and get paid for their work; I can contribute to my household and buy my own things. In RehabCare, everybody's equal.

Everybody is included and everybody gets the same opportunities. The people like me who go there, we need to see people and talk to people, and the staff are there to support us'.

The Directors present their annual report and the consolidated financial statements of the Rehab Group ("Group", "Charity", or "Company") and parent company for the year ended 31 December 2019.

Rehab Group Board Members

Jimmy Tolan (Chairman of the Rehab Group) is currently the Chairman of CareChoice Group, a provider of residential services to older people. He has previously served as Head of Healthcare Advisory with PwC, as Chief Executive of VHI Healthcare and as Chief Executive Officer of Fyffes PLC. He joined the Board on 14th March 2016 and is currently serving his second three-year term as a Director. Mr. Tolan intends to retire as Director and Chairman of the Rehab Group in September 2020.

Robert Barker was appointed to the Board in September 2017, having served on the Audit and Risk Committee as an external member for the previous year. He is a Fellow of the Association of Chartered Certified Accountants and an Associate of the Institute of Taxation of England and Wales. He was, until his retirement, a tax partner in KPMG, specialising in Financial Services. Since retirement, he has been involved with a number of charitable organisations including: Sail Training Ireland (where he is a Director), Irish Cruising Club Publication (where he is a Director) and Parish Recorder for St. Andrew's Church, Malahide and Trustee and Hon. Treasurer of the Malawi Girls Education Fund. Mr. Barker was appointed to the Board of the Rehab Group on the 11th September 2017 and is currently serving his first three-year term as a Director.

Ian Brady is Head of the Institutional Advisory Group at Davy, where he advises institutions, ranging from charities to corporations, on how to preserve and grow their assets. A significant element of his work involves engaging with the non-profit entities he advises on financial strategies that can allow them to sustain and enhance their valuable missions. Ian has qualifications in business, finance, financial planning, law, corporate governance and non-profit financial stewardship. He has a relative with an acquired brain injury. Mr. Brady was appointed to the Board of the Rehab Group on May 8th, 2017 and is currently serving his second three-year term as a Director.

Helen Bunbury has spent more than 25 years working in Financial Services, Legal Industry, Public Services and the NGO sector. She has worked across the UK, Ireland, Europe, Asia, the Middle East, the Caribbean and the Americas in senior executive roles, including COO, Chief Internal Auditor and Change Director, with a focus on business transformations, creating new businesses, finance and governance. Helen has completed the Chartered Director Programme and is currently a Non-Executive Director of a number of companies and not-for-profit organisations. Ms. Bunbury was appointed to the Board of the Rehab Group on May 8th, 2017 and is currently serving her second three-year term as a Director.

Philip Burke is a barrister by profession, who has worked in private second and third-level education for most of his career. He was a board member of Griffith College, and in 2007, he established Independent Colleges, a joint venture with Independent News & Media PLC. He is currently Chief Executive of the City Education Group. He is also the co-founder of Clarus Press, an Irish legal publishing house. Mr. Burke was appointed to the Board of the Rehab Group on the 13th December 2019 and is currently serving his first three-year term as a Director.

Mary Doyle is an economist by profession, who worked for most of her career in business banking, strategy and governance. She was Chief Economist with ICC Bank. She then moved into Banking Regulation with Bank of Scotland Ireland. More recently, she was Head of Governance and Risk with the Banking and Payments Federation Ireland. She has been a Non-Executive Board Member and Member of the Audit & Risk Committee of Newgrove Housing Association, Rehab Group's independent housing subsidiary, since 2017. She has also served as Board Member of the Health Insurance Authority for ten years following its inception. She is a Member of the Citizens Information Board and IBEC's Economics and Taxation Committee. She has an MA in Economics and qualifications in Risk, Governance, Accounting and Finance. She has a strong family interest in improving services for persons with an intellectual disability. Ms. Doyle was appointed to the Board of the Rehab Group on the 13th December 2019 and is currently serving her first three-year term as a Director.

Ann Duffy is a Chartered Accountant by profession and worked with Fyffes, a leading international producer, importer and distributor of tropical produce, for more than 25 years. She is a member of the Institute of Directors having successfully completed the Chartered Director Programme with the award of a Certificate and Diploma in Company Direction. Ann recently completed her second term as an external member of the Trinity College Dublin Audit Committee. Ms. Duffy was appointed to the Board of the Rehab Group on the 8th May 2017 and is currently serving her second three-year term as a Director.

Martin Kelly has spent most of his career in leadership roles in the technology industry, having worked for almost 18 years with Citrix -a global technology company - where he held various senior executive positions including; Vice President Worldwide IT and Vice President Worldwide Technical Support. His previous experience includes working in Australia, where he held leadership positions with GE and with Deloitte Management Consulting. Martin's qualifications include a BA, an MBA and a Diploma in Executive Coaching. He is a member of the Institute of Directors and is currently running his own

executive coaching and consulting business. Mr. Kelly was appointed to the Board of the Rehab Group on the 13th December 2019 and is currently serving his first three-year term as a Director.

Kevin Marshall is responsible for developing, designing and implementing education strategy for Microsoft Ireland. He has worked on public policy projects in technology curriculum design and has served on the boards of a number of educational institutions. He has a strong personal interest in improving opportunities for people with a learning disability. Mr. Marshall was appointed to the Board of the Rehab Group on the 8th September 2014 and is currently serving his second three-year term as a Director.

Henry McGarvey is the Secretary/Financial Controller of Letterkenny Institute of Technology and prior to that was the Head of the Department of Computing and Creative Practices at Sligo Institute of Technology. Henry has also held senior management positions with Motorola, and as an IT Consultant with Accenture. Henry has served on various boards including: the IDA, the American Chamber of Commerce Ireland, Pramerica Systems Ireland Ltd. and Ilex (Northern Ireland), as well as serving as Trustee of the Pramerica Pensions Fund. Henry completed an Executive Diploma in Corporate Governance from UCD in 2012. He also holds an MSc. in Transport and Distribution from Cranfield University. He completed his primary degree in Commerce in NUIG, as well as a Masters' in Business Studies in NUIG. Mr. McGarvey was appointed to the Board of the Rehab Group on the 8th September 2017 and is currently serving his first three-year term as a Director.

Stan McHugh has been involved in education and training all of his working life. He worked as a secondary school teacher until 1990, and, since then, as a senior educationalist in a number of Irish national agencies, including CERT, NCVA and FETAC, the Further Education and Training (FET) Awards Council, where he was chief executive for ten years playing a central role in establishing and implementing the Irish National Framework of Qualifications. Since 2011, Stan has been operating as a consultant in qualifications and quality assurance in a variety of senior roles in Ireland and abroad. Mr. McHugh was appointed to the Board of the Rehab Group on the 8th September 2014 and is currently serving his second three-year term as a Director. Mr. McHugh intends to retire in September 2020.

Noreen O'Kelly, having qualified as a chartered accountant in KPMG, spent over eleven years in Independent News & Media plc, where she held a number of senior roles including group treasurer and company secretary. She then spent nine years in C&C Group plc as company secretary. She is now a consultant specialising in corporate governance and is a non-executive director of a number of companies and not-for-profit organisations. Ms. O'Kelly was appointed to the Board of the Rehab Group on the 8th February 2016 and is currently serving her second three-year term as a Director.

Kathleen Vickers' initial background was in social work and she has worked in the disability sector for most of her career. Kathleen has previously worked in management for NCBI and Cheshire Ireland overseeing community-based, residential, respite and day services. Kathleen currently works in health and social care consultancy. Kathleen has a particular interest in effective board and operational governance and active citizenship for people with disabilities. Ms. Vickers was appointed to the Board of the Rehab Group on the 13th December 2019 and is currently serving her first three-year term as a Director.

Table of membership of Board and Committees						
	Board	Committees				
	The Rehab Group Board	Audit & Risk	Finance	Quality & Safety	Nominations & Governance	Performance & Remuneration
Jimmy Tolan	©			✔	©	©
Robert Barker	✔	✔				
Ian Brady	✔		©		✔	
Helen Bunbury	✔		✔			
Philip Burke	✔		✔			
Mary Doyle	✔	✔				
Ann Duffy	✔	✔	✔		✔	
Martin Kelly	✔			✔		
Kevin Marshall	✔		✔			
Henry McGarvey	✔					
Noreen O'Kelly	✔	©			✔	✔
Kathleen Vickers	✔			✔		
Aidan Walsh	✔					

* © - Chair * ex-officio member (as at date of signing of Annual Report)

The Rehab Group Board of Directors 2019 Attendance									
	March 1st	April 5th	May 24th	July 5th	July15th	Sept 9th	Oct 25th	Dec 13th	
Robert Barker	✔		✔	✔		✔	✔		5
Ian Brady	✔	✔	✔	✔	✔	✔	✔	✔	8
Helen Bunbury	✔	✔	✔	✔	✔	✔	✔	✔	8
Ann Duffy	✔	✔	✔	✔	✔	✔	✔	✔	8
Conor Fottrell*	✔	✔							2
Kevin Marshall	✔		✔	✔	✔	✔	✔		6
Henry McGarvey	✔	✔	✔		✔		✔	✔	6
Stan McHugh	✔	✔	✔	✔	✔	✔	✔	✔	8
Sean McMahon*	✔	✔	✔	✔					4
Noreen O'Kelly	✔	✔	✔	✔	✔	✔	✔	✔	8
John F Smith*	✔	✔	✔		✔	✔	✔		6
Jimmy Tolan	✔	✔	✔	✔	✔	✔	✔	✔	8
Mary Doyle**									0
Kathleen Vickers**									0
Philip Burke**									0
Martin Kelly**									0

*Resigned/Retired **Appointed at last Board Meeting

MAP OF REHAB SERVICES

Our Objectives & Activities

The Rehab Group is a charity that champions the value of diversity and inclusion of people with a disability or disadvantage, in their communities.

Rehab Group provides services to more than 10,000 adults and children every year. These include people with physical and intellectual disabilities, people on the autism spectrum, people with mental health difficulties, older people who need support to live independently, people who are disadvantaged in some way in the labour market and people who want a fresh start. One in seven people live with a disability in Ireland.

The primary aim of the Rehab Group is to support people to live lives of their choosing, fulfil their potential, and to enable them to be part of their communities and live as independently as possible.

The Rehab Group achieves this aim by providing a range of training, employment, residential, day, respite and home support services, designed around the individual's needs, as defined by them as part of a personal planning process.

Each person's needs and wishes, the support network of the individual, best practice and policy in the relevant area and the requirements of funders influence the manner in which the Rehab Group delivers these services. The Rehab Group also provides support to individuals to advocate on their own behalf, and advocates on behalf of those who use its services on issues of importance.

The Group delivers services to individuals who often live with complex and high support needs. We aim to provide excellent services to foster and enhance social and economic independence. Throughout our 70-year history, the Rehab Group has sought to support people to live lives of their choosing and to thrive, achieve and shine.

The Rehab Group's team of more than 2,000 staff helps to deliver our services in more than 170 locations throughout Ireland, Scotland and Poland. Commitment and passion for the work we do unites all of our employees and drives the organisation forward. Empowering the people we support to reach their goals remains at the heart of our organisation.

Our Impact at a Glance

54 residential / supported accommodation services supporting 220 adults

70 Day services including resource and outreach centres providing care for 1,617 service users

10 Respite services for adults /children

CareLink over 12 locations providing support to 860 adults & children in their own homes

NLN provides training in 50 locations across the country

NLN offers 210 Accredited Training Programmes

169 people with disabilities employed in Rehab Enterprises in Ireland

180 people with disabilities work in four Haven factories across Scotland

over 1000 people supported by our Advocacy Officers throughout 2019

Community Care & Support Review

The Rehab Group's care, residential, respite and day activities are provided in Ireland by RehabCare. RehabCare is committed to providing a range of support services for people with disabilities, both adults and children, people with mental health difficulties and older people, which support them to maximise their independence, their community presence and participation.

Each individual who attends RehabCare's services is supported to enhance their independence and confidence, through a Service User Pathway. This Pathway takes into account an individual's support plan (their needs) and their person-centred plan (their wishes and goals). From this, staff support each individual to access a wide range of identified supports and activities on an individual and group basis, all within the local and wider community.

Choice, quality and personalised services are the cornerstones of RehabCare. Flexibility is a key aspect of the care we provide, and we constantly strive to meet the individual wishes and requirements of each person who accesses our services. We identify goals and targets for each individual we work with and support them to meet their own personal goals. We are also committed to ensuring that everyone who uses our service plays a full and active role in the decisions that shape the services they use.

Resource Centres

RehabCare has 49 community-based resource centres to assist people with disabilities to achieve their full potential and a better quality of life. Our resource centres provide people with access to a range of supports and activities on a one-to-one basis and in group settings. Activities vary from arts and crafts, drama, horticulture, leisure activities, cookery, independent living skills, sports, dancing, group excursions and many more.

Supported Accommodation Services

RehabCare's supported accommodation services support adults with a disability to remain independent while enhancing their living skills, fostering personal development and spending time with their peers. RehabCare uses a person-centred approach, working with residents and their families to plan services and supports. Individually tailored support focuses on the person's life including socialising, health management, recreation and leisure activities.

Residential Services

RehabCare's residential services provide high levels of support for individuals, enabling them to live within their communities as independently as possible whilst increasing skills and community participation. From the moment a person arrives in our care we place them at the heart of RehabCare, empowering them to grow and reach their full potential and to live lives of their choosing in a safe and secure environment.

Outreach Services

Outreach services are packages of support which are planned with an individual and support them to live within and provide access to their local communities. Our dedicated staff work proactively with the person to help them gain new skills, for example social skills and experiences such as joining clubs, learning to cook and care for one's own home, money management etc.

CareLink: Home Support

RehabCare delivers a range of services to individuals in their own homes and communities. This suite of services includes home help, home support, home-based respite, hospital discharge and PA services. These services are designed around the needs of each individual and are designed to enable individuals to live independently in their own homes.

Highlights of our Community Care & Support Services in 2019

Cluain Fhionnáin Project

In 2019, RehabCare successfully completed a five-year project to move 31 individuals from an institutionalised care setting in Kerry back into their communities. Many of the individuals involved had lived in institutionalised care for up to 50 years with little or no control over their own lives.

The majority of residents had moved to a care facility established by the HSE called, 'Cluain Fhionnáin' from St Finian's Psychiatric Hospital. RehabCare was appointed to deliver the 'Cluain Fhionnáin Project' in partnership with the HSE, to support these service users to leave this setting and take the next step to independence by moving into homes in the heart of the community. In line with best practice and Government policy, "A time to move on" (The Report of the Working Group on Congregated Settings, HSE, June 2011), RehabCare's approach, underpinned by the person-centred planning process and guided by the new Health Information and Quality Authority (HIQA) Residential Standards, was to engage with the service users and their families in enabling them to make their own choices and decisions for the future.

This was the first time that many of these individuals were supported to make choices in their own lives. Rehab sourced suitable living accommodation options adapted to suit their individual needs, together with appropriate Day service supports. The project has been life changing and transformative for the individuals involved who were supported to explore their own interests and choices, to live, to connect and to actively participate in their local community. We would like to acknowledge the dedicated work of all involved in this project, staff of both RehabCare and Newgrove Housing Association and the funders, HSE, Kerry County Council and the Department of the Environment.

New RehabCare respite services open in North West

In 2019, RehabCare opened two new residential respite services for adults and children in the North West Region. The Bayview service in Tullaghan supports service users living in the Sligo/Leitrim area, whilst the Seaview service in Mountcharles supports the South Donegal region. The services are delivered by RehabCare in partnership with HSE CHO1 Disability Services.

With a mission to reflect a home away from home, the services deliver a nurse-led model of respite provision, each providing one thousand-bed nights annually in the form of regular, planned and crisis respite support to adults and children with disabilities. The respite services are based on a community model of support, which responds to the individual needs of each child and adult who are referred. The services also offer a range of opportunities for overnight, short breaks and social and recreational opportunities based on assessments of needs and choice. This is a fantastic achievement for RehabCare, as it represents the first respite services in the Midlands and North West region.

CareLink Review

A robust review of Rehab Group's CareLink (Home Based and PA) services was completed in 2019 in order to respond to a number of key questions in the context of its business model, how it corresponds with the Rehab Group's Strategic Goals and to determine its structure and approach, now and into the future. The findings of this review are being actioned in 2020 and will enable an extension of the delivery of the CareLink services.

Stories of Impact

Zoe, RehabCare Arklow

'My name is Zoe, I'm from Aughrim, Co Wicklow and I attend RehabCare. It's a happy place, and the staff make you happy. They always respect me when I'm upset or sad. We play Uno, we colour, we talk, we have lunch together. Sometimes we go to Gorey and Wicklow Gaol.

I have epilepsy so the staff have to come with me in case when I go I have a seizure. This is a good place, for new people to come'.

RehabCare is the health and social care division of the Rehab Group. Since 1995, it has been providing person-centred and life-changing day, residential, respite services and supported accommodation in 158 locations across Ireland. Almost 3,000 vulnerable children and adults use RehabCare's services every year. These include people with physical, sensory and intellectual disabilities, people with mental health difficulties, people with autism and people with an acquired brain injury.

RehabCare's CareLink Home Support Services has been providing a range of flexible support services to older people and people with disabilities in their own homes since 1997.

RehabGroup
Investing in People, Changing Perspectives

Stories of Impact

Josephine, RehabCare Kildare

'I live in Kildare town and I go to RehabCare in Kildare. I was a slow learner at school. When I got to 3rd class, there were a big number of students and I was a bit left behind. It was tough. A few years after school, a Social Worker contacted me about starting in Rehab Enterprises; I worked there for years and years and I really enjoyed it. In 2002, I moved to the RehabCare resource centre.

We do lots of different programmes there, we get to choose the timetable, and the staff then help us with the timetables. We, the service users, we get a good choice and we make the decisions. The centre is full of colour, lots of paintings and photos on the walls. We go out into the community too – coffee mornings, walks. Staff supported me when we started going out in the community but over time, I became independent and could go out myself and that's a good thing.

My confidence has built up from going to RehabCare. I was on the local Rehab Advocacy Committee in the centre for years, and if anyone had any worries or issues, it was my job to speak on their behalf. I would be good at helping out other people. If I didn't have RehabCare, life would be totally different, I don't know what I'd do. Over 30 odd years, it's been a big part of my life. They look after me and lots of other people too'.

Learning Review
National Learning Network

Amy, National Learning Network Mullingar

'My name is Amy. I'm 21-years-old and I first joined National Learning Network (NLN) in November 2018. I've been on the Skills For Life course in NLN, Mullingar for over a year now and the best way I can describe the course, is that it's not like school, or college, or any other course I've done before.

When I first came on the course, I was like a kid and slowly, through working on myself and working with the staff here in the centre, I have become the adult I am now. I have become an employable, confident, and more self-assured person. I do not doubt myself as much as I used to, and I feel confident and positive about my life now, which I never did before. I am getting ready to leave now and go onto college to study Digital Marketing.

A year ago, I never would have thought that was even a possibility, but with this course and all the help and support I've received, I'm ready for the world now'.

National Learning Network Centres across Ireland

RehabGroup
Investing in People, Changing Perspectives

The Rehab Group's education and training services are provided by National Learning Network ("NLN") in Ireland. NLN's service footprint is broad and deep within Irish society. NLN's education and training provision spans accredited and non-accredited learning, including core skill training in activities of daily living and managing health and wellness through to vocational and occupational skills for university and employment.

NLN is an integral part of the Further Education and Training ("FET") sector in every county in Ireland delivering programmes in partnership with 16 Education and Training Boards. As a large provider of personalised education, training and employment services in Ireland, we offer 51 Major Awards aligned to the National Framework of Qualifications. 90% of people who complete a course at NLN go on to further education or employment.

People come to NLN for a variety of reasons and their needs often change during their time with us. People with disabilities are not a homogenous group – each person we meet has a unique set of challenges but more importantly a unique set of capabilities that they can discover with us. We work with people who experience health conditions, illness, disability, mental health difficulty, trauma, addiction, economic isolation or challenging life circumstances.

NLN provides community-based rehabilitative training programmes on behalf of the HSE. The New Directions Person-Centred Planning Framework underpins these programmes. People may join a programme because of some shared needs. NLN delivers individualised outcome-focussed supports to help people achieve their personal goals and aspirations. The multi-disciplinary team including instructors, learning support staff, rehabilitation officers and psychologists work together on behalf of each person to ensure each person has the widest choice and options on how to live their lives and how to spend their time in their own community.

NLN is a specialist-training provider which means that inclusive education and training practices coupled with student-centred supports are embedded in our day-to-day practices. Each training centre in the country has a multi-disciplinary team providing inclusive education and training, learning supports and psychological and wellness supports.

Each year people come to learn and study with NLN, not just to get a qualification, but also to get work experience, develop resilience skills, enhance coping skills to manage life challenges and become more autonomous in their health management. Individualised outcome-focussed supports help people achieve and sustain their personal goals and aspirations and move onto further education and training, higher education and employment. Our biggest provider is at Roslyn Park College which is due to relocate its services during 2021.

Our training programmes span many occupations including: Art, Administration, Computer Programming, Sports and Recreation, Graphic Design, Culinary Skills, Computing and Horticulture. We have a team of Programme Development Officers who work with our training centres to ensure programmes are delivered in a quality-assured manner. In addition, accommodations are put in place to ensure equity in training and assessments, and that programmes remain relevant to the labour market with transfer and progression routes from each programme to higher learning options.

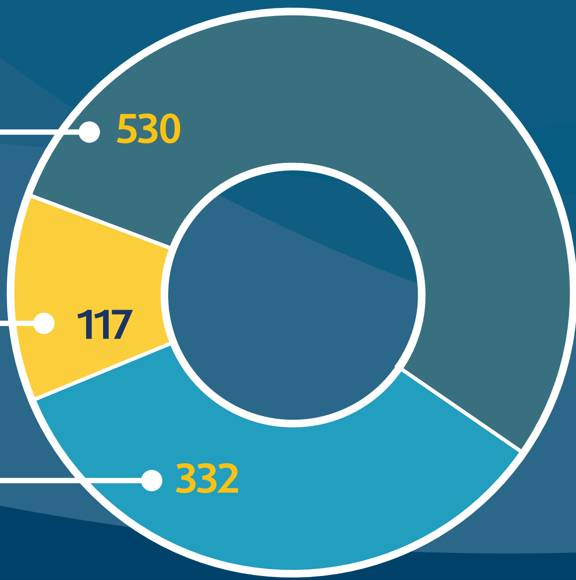
The overall utilisation of places within our Specialist Training Provision reduced in 2019, representing a significant challenge to the NLN business in 2020. These challenges have been further compounded by COVID-19 and its implications for the delivery of training into the future.

Vocational Training Outcomes 2019

Progresssed to employment

Completed Training Unplaced

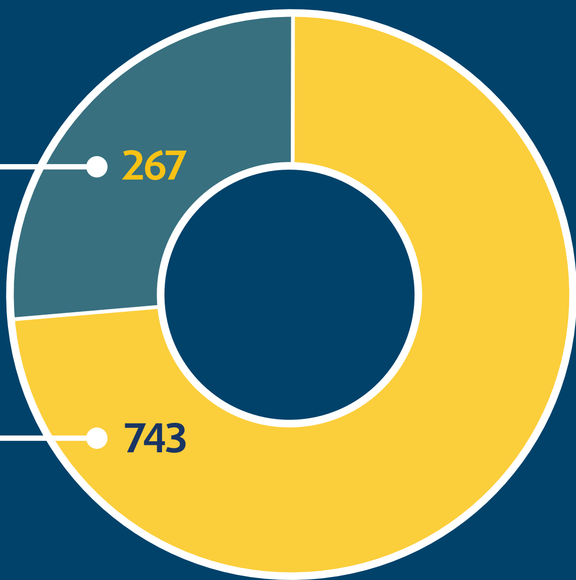
Progressed to Further Education



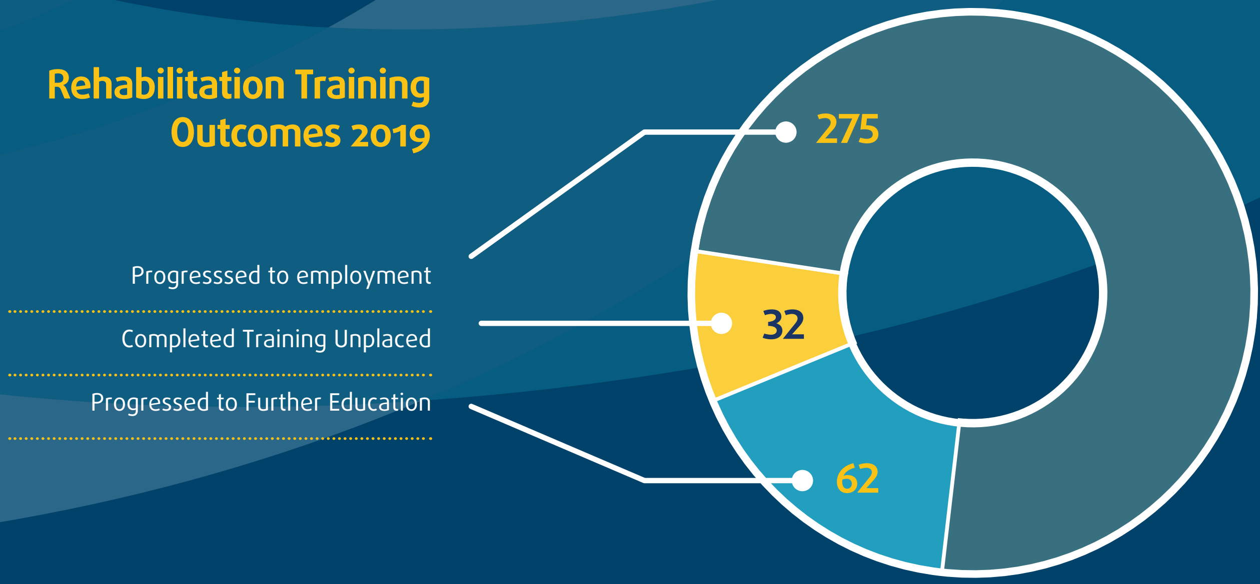
Vocational Training Qualifications 2019

Minor Awards

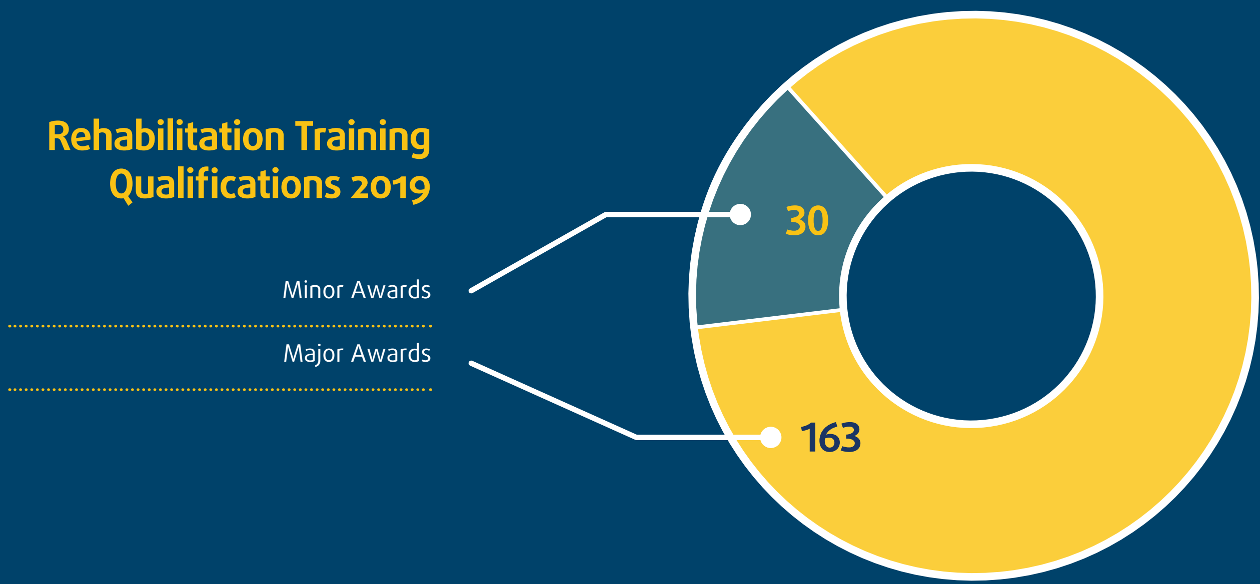
Major Awards



Rehabilitation Training Outcomes 2019



Rehabilitation Training Qualifications 2019



Highlights of our Learning services in 2019

In 2019, in partnership with the HSE, NLN began delivery of Individual Placement and Support ("IPS") services to support people with mental health conditions to secure employment.

IPS helps people to obtain employment in mainstream competitive jobs, either part-time or full-time, and caters for people with a genuine desire and motivation to work but who might not be job-ready.

IPS provides people with social contact, identity and status in society, and with the financial resources to expand their opportunities and life experiences. Integrating employment services and mental health programmes also raises the likelihood of getting work and facilitates employment and mental health services working together at local level in a joined-up way.

NLN continued to grow as a service delivery partner with Further Education Institutions and Higher Education Institutions. We have continued to work with CDETB (City of Dublin Education and Training Boards ("ETB")) Student Support Services across eight colleges of Further Education. NLN also supplied psychology-led academic support services to Maynooth University, TU Dublin (Blanchardstown Campus), the Institute of Design and Technology and the National College of Art and Design.

Our work with NUI Galway sees our Occupational Therapy Support Services augment the overall support services on campus. In Sligo IT, we delivered Assistive Technology Support Services as part of their Access Team.

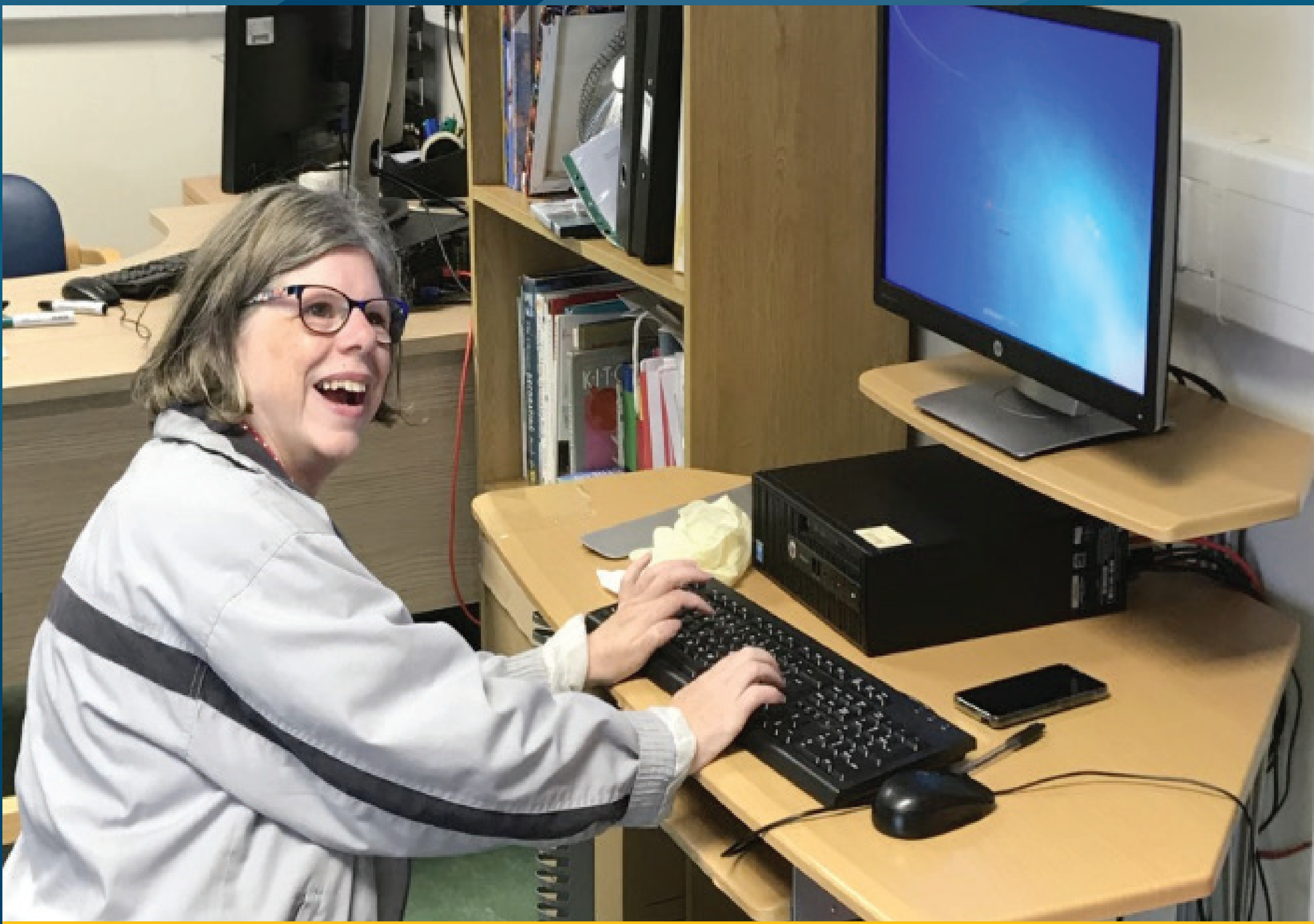
In Contracted Training, NLN is on four service delivery frameworks with Cork ETB, Louth Meath ETB, Mayo Sligo Leitrim ETB and Donegal ETB. The range of programmes delivered in 2019 was diverse including a Surf Instructor programme, Digital Marketing and Women in Software Development programmes aimed at people who are long-term unemployed and returning to the labour market.

Stories of Collaboration - EPALE Conference

The joint Rehab Group and the Electronic Platform for Adult Learning in Europe (EPALE) conference on 'Technology and Education' took place in October 2019, in Dublin.

This well-attended event, which was opened by Finian McGrath, Minister of State for Disability, was targeted at NLN instructors as part of the Rehab Group's efforts to improve and widen the use of technology within its course offerings.

Keynote presentations were given by Microsoft and SOLAS, with practical workshops delivered by academics and Educational Technologists to attendees. Feedback solicited from participants was very positive. Instructors highlighted further digital skills development and hands-on workshops as potential areas, which could be expanded upon.



Stories of Collaboration - National Disability Authority Partnership Project

People with disabilities are 2.5 times less likely to have a job than people without disabilities.

Enhancing the disability confidence of employers is a critical success factor in developing opportunities for people with disabilities in the Irish labour market.

In 2019, with funding from the National Disability Authority, Rehab Group worked in partnership with WALK, AsIAm and NotSoDifferent to develop a tailored employer programme that was unique to the needs of Irish employers.

The evidence-based programme has many features that make it stand out from other programmes currently in the market for employers.

The programme:

- Is based on the precise needs of Irish employers
- Includes people with lived experience of disability in the development
- Piloted with public and private sector employers and Quality and Qualifications Ireland ("QQI")
- Is applicable to both public and private sectors employers

The programme which is fully accessible and includes Irish Sign Language is more than a training programme; it is also a tool that supports the realisation of goals of the Comprehensive Employment Strategy.

The National Disability Authority will also include it as a countrywide initiative that spreads greater societal awareness of disability when reporting to the offices of the United Nations Convention on the Rights of People with Disabilities in Geneva.

Employment & Enterprises Review

The Rehab Group's Employment and Enterprises division "Rehab Enterprises" offers dynamic business solutions to companies and commercial organisations. As Ireland's largest single employer of people with disabilities, Rehab Enterprises works with a range of public and private sector partners.

It was officially launched in 1994, with a mission to provide sustainable employment in a range of different businesses based around Ireland. It offers, inter alia, information security management, recycling, high-tech logistics and retail from 19 locations throughout Ireland and Poland.

Rehab Enterprises operates an integrated model of employment, where employees with disabilities work alongside employees without disabilities across a number of sectors. The company receives income under the Wage Subsidy Scheme ("WSS"). The WSS is available for any entity to receive a subsidy for the employment of people with disabilities. Rehab Enterprises employs 300 people, of which 169 have a disability.

Since its launch, Rehab Enterprises has grown its workforce, delivering a wide range of high-quality services to customers throughout Ireland, including SMEs, and a range of blue-chip large indigenous and multinational companies. During 2019, Rehab Enterprises reviewed its current operating model with a view to diversifying its customer base and ensuring sustainability.

At Group level, management continued to lobby for the full implementation of Article 20 of the EU Procurement Directive, which is used to positive effect in Scotland where our Haven business operates as a key partner with the Scottish Government through its supported business framework.

Stories of Impact

Over 2019, Rehab Enterprises in Cork dispatched **1,191** tonnes of recycled material

Rehab Enterprises in Ballyfermot dispatched **1,278** tonnes of recycled material

Rehab Enterprises in Tallaght took in **967** tonnes of recycled material

Most of the materials recycled from the Cork and Ballyfermot sites were paper and cardboard while most of the recycled material entering the Tallaght site was IT equipment.

A number of the sectors within which Rehab Enterprises traded in 2019 were challenging with changes in market conditions being particularly impactful.

The onset of COVID-19 in early 2020 resulted in many Rehab Enterprises business units being fully or partially closed for a number of months, in line with Government direction. This has further exacerbated the existing challenges facing many Rehab Enterprises’ business units and will necessitate changes to its existing business model during 2020.

John, NLN Castlebar

Before I came to NLN, I had some anxiety issues. My confidence was low and I lacked motivation. I decided to start pushing myself more once I joined the Employer Based Training course.

If you are struggling with mental health in any form, there are supports there to help the students.

I’ve had quite a few difficulties in the past, but, for the NLN staff, supporting the students has always been their number one priority, to help the individual achieve their goals and any struggles they may have. My instructors have always been genuine people who can push you further than your own expectations.

I have learned that I am capable of working on something that I wasn’t sure of before I joined and, with financial support over the two years that I’ve been here, I’m in a position to afford my own transport.

I have learned to look at things differently, to not be so bleak all the time, to try to push myself to achieve my goals. I’m more motivated to work towards getting on with goals now since I have an insight of what life would be like if I wasn’t doing anything. I hope to get some type of employment in the future.

The staff have helped me as a person to grow and helped me overcome my obstacles that I have had during my time at NLN. I would like to thank all staff for their overwhelming support’.

Stories of Impact

Rehab Enterprises Navan Produces PPE

Employees of Rehab Enterprises in Navan received extensive media coverage in May 2020, highlighting how they had joined the country's frontline workers in the fight against COVID-19 through the creation of vital Personal Protective Equipment (PPE).

This experienced team of machinists have long been producing robust PPE for use in critical environments. They create hoods with sealed seams for Intensive Care Units, as well as shoe covers, aprons, and covers for machinery.

Sarah Flanagan, manager of Rehab Enterprises in Navan, said she began to receive excited texts from her staff members at the beginning of the outbreak of COVID-19, when they saw footage of the much sought-after protective hoods and suits on the RTÉ news, which are the same items they produce at the site daily. In Navan, 10 of the 14 staff are people with disabilities.

"At the site in Navan, work has always felt fulfilling. Now, the massive international coverage on the importance of PPE for frontline workers has really brought it home to us," said Sarah. "It suddenly makes us all feel like we're doing our bit to try to help in this national emergency. We couldn't ask for a better team to work with. Productivity has gone up, as staff are acutely aware of how important it is to keep the site open and to service the frontline workers and the pharmaceutical industry".

The team produce an 18-inch sleeve to protect frontline workers' over their aprons "to give a much better protected arm", said Sarah. The PPEs final destination will be on the frontline, ensuring healthcare is delivered during this time of crisis.

Cecelia Ryan, an employee of Rehab Enterprises for 23 years, said: "I feel proud to be doing this really important work because it's needed to keep people safe. My sister is a nurse, so this means a lot to me".

Bernadette Connor, employed by Rehab Enterprises for over 27 years, said: "I lay out the patterns, cut them and give them to production. It feels safe to be here because of the social distancing and all the cleaning that is happening here".

Rehab Enterprises in Poland

The transition of our Polish Rehab Enterprises to a new facility in Lodz was completed in September 2019. The new facility, although similar in surface area to the old facility, was designed to have an increased storage capacity and a more efficient product flow.

Additional floor space was also generated, with the view to being able to expand warehousing and printing facilities for use by existing or new customers.

Enterprises Lodz occupied the new facility in June 2019, and transitioned stock and production throughout the summer. All staff were moved to the new site, which has a better range of employee facilities including wheelchair access to all areas, and the site has improved health and safety systems in place. Dell, the main client, approved the site for commercial supply in September 2019. Throughout the transition a 100% supply record was maintained to all customers.

UK SERVICES

In the UK, the Rehab Group's services consist of three strands - Momentum Scotland, Momentum Care Services ("Momentum Care"), and Haven Products Limited ("Haven").

Our services empower people with disabilities and people who experience disadvantage in the UK to identify and achieve their goals and support them to live lives of their choosing. Our Learning services provide vocational rehabilitation and training services, which enable people to live independently and to gain access to employment.

Our Care services pride themselves in putting the people we support at the centre of everything we do, offering a variety of flexible social care services for people with a wide range of needs. Our Care services also support people to be involved in decisions about their own health and wellbeing and to play an active role in their communities. Our social enterprises provide meaningful employment to people with disabilities.

Momentum Care

In 2019, Momentum Care provided a range of vocational rehabilitation and social care support services for those with an acquired brain injury, or those who are socially excluded, across its operations.

In late 2019, Momentum Care gave notice to staff, funders and service users of its Blyth, Newcastle and Birmingham centres that, due to ongoing funding difficulties, it would no longer be in a position to provide services in 2020. The Blyth and Newcastle services closed at the end of December 2019 and the Birmingham services closed at the end of March 2020. As at the end of March 2020, Momentum Care was no longer providing any services.

Momentum Scotland

In 2019, Momentum Scotland supported c. 4,000 people in a range of areas; vocational rehabilitation, health and social care, training, employment and personal development.

It supported over 1,800 participants in the Fair Start Scotland programme, a Scottish Government initiative to improve employability.

In 2020, the Board of Momentum Scotland made a decision that due to unsustainable, historic and ongoing financial losses, exacerbated by the COVID-19 pandemic, it would be unable to continue as a provider of services across Scotland, resolving to complete an orderly wind-down of its Fair Start Scotland and Community Services commitments. Formal notice, therefore, was submitted to the Scottish government and our delivery partners in May 2020. Most of the Momentum Scotland contracts have transferred to other service providers in the period since then, with a number of staff securing continued employment via a TUPE process.

Haven

Haven Products Limited offers high-quality services and solutions to businesses in the areas of contract packing, quality inspection and re-work, secure storage, textile manufacturing, printing and mailing. It operates from a number of key sites across Scotland, delivering services to a client list ranging from international blue-chip firms to local businesses.

Our customers have confidence in our services, which meet both their business needs and regulatory requirements, with operations being independently assessed and certified to ISO 9001:2008 quality assurance and ISO 14001:2004 environmental management standards.

While operating as a commercially viable and efficient business, Haven is primarily a social enterprise, its unique attribute being that the majority of its highly skilled and comprehensively trained workforce comprises people with disabilities or those who are disadvantaged.

They carry out ongoing programmes of training and integration to ensure that all of their work is delivered to the highest possible standards demanded by the market.

Haven is committed to providing sustainable employment and development opportunities for people with disabilities in Scotland, providing meaningful jobs that provide a proper wage with the same terms and conditions as other employees, as well as the opportunity to gain new skills, increase people's confidence and independence, thereby becoming more socially and economically included in society.

In Q3 2019, due to continuing challenging market changes, Haven closed both its recycling and sign-making businesses. The sign-making business has been successfully transformed into a bonded packing/ warehousing operation supporting the Scotch Whisky market sector. The Haven Recycling business facility has been transformed and is now supporting the Haven Document Storage business based out of Larbert.

Haven Expands its Whisky Packaging Business

A strategic plan for the Haven packaging division was successfully presented to the Haven Board in late June 2019. The plan demonstrated the real potential to expand Haven's footprint in the Scotch Whisky packaging industry by leveraging its unique selling point as a social enterprise.

Over 80% of the Haven workforce comprises people with a disability or a disadvantage in Scotland. Haven's whisky packaging division secured a significant contract with a new customer, Glen Turner, enabling commencement of Haven's first bonded packaging work in our Larbert site.

At Larbert, the production area was efficiently re-developed as a packaging assembly area, while a single-sourced, evergreen agreement for this customer was secured, handling around 1.7m bottles each year.

In addition to protecting the jobs of the nine sign-making employees, a further 23 part-time roles were created.

From late 2019 and continuing into 2020, the team at Larbert have managed Glen Turner's demand amidst the turmoil of the COVID-19 pandemic which has hit the whole economy; additionally, the team has expanded its service to package similarly cased goods work for Glen Turret, the oldest malt distillery in Scotland.

The product mix has included several different gift and promotional glass packs, which has necessitated an increased team size of up to 36 part-time staff. Planning collaboration and building good operational relationships are essential in these early days to ensure appropriate lead-times are delivered and that both parties understand each other's needs and capabilities.

Organisational Structure by Function:

There are a number of key functions supporting the Rehab Group outlined below.

Quality and Governance

The Quality & Governance Directorate implements quality management systems to support compliance with standards and statutory obligations specifically HIQA, Safeguarding, New Directions, HSA, QQI and ETB. The Department is also responsible for monitoring and reporting on the quality and safety of services and supporting services to manage risk, meet health & safety requirements, deal with complaints, ensure people who use our services are safe.

People and Culture

The People and Culture Department provides guidance advice and support to managers and staff. The Department is responsible for HR strategy, executive acquisition, culture, wellbeing and engagement. People and Culture's Talent and Acquisition Team manages all internal and external candidate recruitment for Rehab Group. The People and Culture Department manages all aspects of learning and development for staff.

Business Development and Planning

The Business Development Department is responsible for identifying new opportunities in agreed strategic priority areas and building capacity within specialist growth areas such as autism, neuro rehabilitation and mental health. The Department is also responsible for innovation, research, and ensuring best practice models are adhered to. The team also engage with all employer representative groups, disability awareness, employability organisations and individual businesses.

Finance, Corporate Support and Company Secretarial.

The Finance and Corporate Support Department's activities include the preparation of the Financial Statements for the Rehab Group and its subsidiaries, reporting to the Board on the financial health of the organisation, company secretarial duties and processing payroll, expenses, accounts receivable and accounts payable.

Communications, Public Affairs, Advocacy and Fundraising

This Department manages all external, internal and stakeholder communications for the Rehab Group. It is also responsible for marketing, public relations and media relations and provides a press office function for the Group. The Department manages all public affairs for the Group including lobbying and campaigning work. The team also manages advocacy at all levels in the Rehab Group along with local and digital fundraising.

Change Department

The Change team leads out on key transformation initiatives to support Rehab Group's strategic priorities and is responsible for the delivery of key change projects for the organisation.

Information and Communication Technology

This Department manages the Digital Transformation programme of work to modernise services and manages the delivery of new IT services and applications to support the needs of the Rehab Group. The Department ensures IT services and IT strategy aligns with the organisational strategy and strives to protect the organisation and staff from increased cyber security risks and attacks.

Stories of Impact

Billy White, Graphic Design Instructor, NLN Roslyn Park College

"I have been working here for over 20 years now. Before coming here, I ran my own graphic design and marketing agency. I really love working with the students on a daily basis and seeing the work they produce and their progress towards qualification.

I love watching them go on to achieve great things in their lives. Our new IT system, which was implemented recently, will have a tremendous impact on the work we do here in my Graphic Design class. Having the capability to run a room full of computers using high-end professional design software at fast speed is essential and the ability to access work remotely is of massive benefit to the students."

Group Activity Highlights in 2019

Digital Transformation

The Rehab Group's IT team has been working on a Digital Transformation programme over the last two years to modernise business operations within the Group and to bring new technologies enabling greater business efficiencies and user experiences for staff, students and the people who use our services.

In April 2018, the Board of the Rehab Group approved a project to revitalise and modernise the IT environment supporting NLN. This environment had been based on a localised IT infrastructure in each Learning centre, where the environment was not standardised as each location had control of the software deployed locally.

The concept chosen, following a tendering process, was to implement a centralised private cloud-hosted environment, which provided multiple benefits for the organisation and students alike. From a control and governance perspective, it allowed the IT function to strictly control access and to standardise the software deployed to support learners across NLN.

It also allowed central installation of software and policies that could be deployed to all NLN locations at the push of a button, reducing the costs associated with multiple installations in each centre.

From the instructor and student perspective, it provided a modernised environment that had the capability to offer a lot more to improve the learning process. Not least of these benefits is the capability for instructors and students to access their materials, course content, assignments etc., remotely. The driver here is, primarily, to support students who for one reason or another are unable to attend their Learning centres. Moving to cloud- based services fully facilitates this requirement as services can be accessed from any location on any device.

As a result of the work completed on this project in 2019, when the COVID-19 pandemic hit, NLN was prepared to support remote learning. The challenge is and will continue to be accessing the devices and home broadband services that the students need to access services remotely.

In conjunction with this, our IT team also worked with the Directorates to implement new cloud-based solutions for HR, Policy Management and Property and Tenancy Management. IT has also deployed Microsoft 365 to all staff, and this facilitated a rapid uptake in the use of Microsoft Teams which enabled the organisation to continue to function remotely during the COVID-19 pandemic.

Cyber threat is increasing year on year and the IT function has managed to increase the cyber security stance of the organisation protecting all major application and data assets. This is an evolving threat which requires significant attention. The organisation has implemented solutions which position us in a very positive light compared to others in our industry.

The Digital Transformation programme will continue at pace over the coming years to ensure that IT fully supports the evolving needs of Rehab Group and builds on the progress made in 2019.

Stories of Collaboration - Rehab's Autism Strategy

The Rehab Group offer a wide range of services to support people with autism including day and residential services, outreach services, training and education, respite and bespoke services. In 2019, as part of our strategic vision, and our commitment to the people who use our services, Rehab developed a strategic autism plan to enhance the many successful elements of our current specialist service provision in order to integrate our autism services and to develop our services further in line with international best practice.

We aim to work towards offering a seamless pathway of specialist support for people with autism through which people can continuously progress and reach their full potential. Rehab Group would like to see all service development informed by the people who use our services, so to this end, we held a series of focus groups to ask people with autism about what was important to them with regard to the services they receive. We spent time meeting with families and staff members and conducted a staff survey.

We also looked at international best practice, both from the perspective of policy, and service delivery guidelines, so that these guidelines could help to inform our approach and practice. We also identified potential partner organisations to work on a partnership approach.

This strategic plan will now inform our organisational approach to the delivery of autism services, and we will continue to update the document in line with evolving research and developments internationally. Current demographic research leads us to expect the number of people with autism accessing our services to grow substantially over the coming years. This plan will strengthen our ability to provide high quality specialist supports.

In addition, all Rehab staff are undertaking a foundation-training course via E-NLN that will enable them to have a broad understanding of autism, and how they may best support a person with autism to achieve their potential. This foundation training will be further strengthened on a modular basis, to incorporate more specific learning and skills development for staff supporting people with autism on a regular basis, or in autism specific services.

This will include areas such as supporting people with behaviours that challenge, communication difficulties, co-existing mental health difficulties and physical and sensory difficulties. New services, job descriptions and recruitment processes will be designed to ensure that all support staff working in autism specific services have appropriate experience, education and competencies to enable them to understand and support people with autism. Rehab will work towards accreditation with the National Autistic Society in the UK, to ensure that our services follow international best practice.

We will also work towards social inclusion and understanding in relation to autism and will use our strength and connections to champion people's rights.

Creating Opportunities through Employer Engagement

Rehab Group continues to build on their established networks of over one thousand small and medium sized employers across the country that support the work of local training and day centres by offering work and job placements. In addition, large employers, particularly those with an established footprint across the country, worked with the Rehab Group in developing a range of initiatives and pioneering projects.

Rehab Group is now one of the supporting partners in the Open Doors initiative in partnership with 43 of Ireland's leading companies. To coincide with World Mental Health Awareness Day, the Rehab Group delivered information sessions with both private companies and the public sector including the Public Appointments Service.

The aim of the Mental Health Awareness and Work session was to challenge myths and misconceptions about mental illness in the workplace. The sessions supported management and recruiters to learn through the use of case studies. The interactive sessions were designed to help teams to become more confident in using job accommodation when supporting employees with mental health conditions to retain employment and progress careers.

Relocation to our new Head Office

The move to our new contemporary, accessible Head Office at 10D Beckett Way, Park West, Dublin 12 was completed in late 2019. These open plan offices provide a new modern workspace for all Head Office staff and are located right off the M50 making the commute easier for our colleagues from around the country.

Rehab's first premises was a one-room centre on Pleasants Street, in Dublin, providing a service to just 10 people before expanding into two additional centres in Cork and Limerick in 1952. Rehab moved its Head Office operations to Sandymount, Dublin 4 in 1983 but sold the site in 2016 after 36 years in order to maximise resources for frontline care.

Investing in our People

In 2019, we continued to invest in our employees to foster employee potential and development, helping them grow their skills and expertise in their personal and professional lives. Almost 10,000 training and development instances were recorded where an employee completed one of the 170 classroom-based or e-learning training courses made available across the organisation.

Particular focus during the year included compliance with mandatory training and the roll-out of training in the areas of Assisted Decision-Making (Capacity) Act 2015; Assisting with Nutritional Needs; Autism Awareness; Competency Based Interviewing; General Data Protection Regulation (GDPR); Intimate and Personal Care (Clinical Skills); and Staff Supervision. We also recognised the value of professional development and supporting employees in their goal of achieving accredited qualifications. Our overall success depends on the ability to attract, motivate and retain employees.

We introduced a new health and wellness service to assist employees who are unable to attend work, due to illness or injury. This service is provided by professional nurses and will work with our employees to provide the required level of assistance needed to help facilitate the employee return to work.

Public Affairs and Advocacy Work

The work of the Public Affairs and Advocacy Department in 2019 was dominated by the ultimately successful campaign in May 2019 to secure adequate funding for Rehab's Care services, after years of underfunding had led to a deficit of approximately €2m.

Following a successful lobbying campaign, the Minister for Health agreed to provide the additional funding requested and, in the process, the future of our services was secured. The situation faced by Rehab Group is mirrored across the sector and ultimately led to the launch of The Disability Action Coalition, in November 2019.

This umbrella group was created to highlight the concerns of Section 39 organisations and to campaign for the implementation of the recommendations of the Report of the Independent Review Group on the relationship between the voluntary sector and the State.

Members of TDAC comprise the Rehab Group, Irish Wheelchair Association, Enable Ireland, Cheshire Ireland, Chime, MS Ireland, National Council for the Blind and Acquired Brain Injury Ireland.

Appearance at Joint Oireachtas Committee for Health

In June, representatives from Rehab Group attended a full session of the Joint Oireachtas Committee on Health devoted to the issue of the relationship between disability providers as a sector, and the State. It was also attended by, Dr. Catherine Day, author of the seminal report on that relationship, which has made solid recommendations to address the serious issues for the sector for the future, specifically funding. The full extent of the serious funding issues facing the sector were set out at the meeting.

Campaign for the restoration of the Rehabilitative Training Allowance

In June, the HSE announced that it would discontinue the Rehabilitative Training (RT) Allowance for participants on RT programmes. People using our services in Hollyhill in Cork who had the benefit of the allowance, began a campaign, which was supported by centres across the country to have the allowance restored.

This included lobbying and demonstrating, and this activity was supported by organisations such as Aontas, the adult education organisation. While promises of support were given by a number of political parties, the allowance has not yet been restored.

The campaign demonstrated the appetite among the people who use our services to take to social media and the streets if necessary, to ensure that their voices are heard by influencers and decision-makers.

National Advocacy Conference

Our annual National Advocacy Conference was held in March 2019 with over 200 people in attendance from services all over the country. The Conference heard engaging contributions from Senator Joan Freeman and Mei Linn Yapp, a disability activist, and featured a technology showcase which proved to be very popular with participants.

At the Conference, an election was held to fill vacancies on our Regional Advocacy Committees. In total, 36 representatives from people who use our services sit on these committees to advocate for the concerns of both themselves and their peers with senior regional staff in regular attendance. Representatives from these committees also held meetings with the Senior Leadership Team and the Board of Rehab Group during 2019.

Submissions

During 2019, we made several submissions to Government consultations on issues such as the mid-term Review of the National Disability Inclusion Strategy, the National Policy on Social Enterprise and on Further Education and Training. Our pre-Budget submission focussed on the Wage Subsidy Scheme and the need to link this payment to the National Minimum Wage.

Stories of Impact – NLN Student Cards

In 2019, following a request from members of our Regional Advocacy Committee, an internal project team was appointed to manage the rollout of student cards for existing and all future NLN students.

These cards been requested by NLN students for some time. The pilot for the rollout of the cards took place in Ballyfermot NLN centre and proved to be very successful. The cards were then rolled out across all of our centres in 2019, proving to be a significant achievement for NLN students and a prime example of self-advocacy in action.

New Website for Rehab Group

Rehab launched its new integrated website, www.rehab.ie in November 2019. This contemporary, state-of-the-art mobile friendly site brings together for the first time the three strands of the Rehab Group –Community Care & Support, Learning, and Employment & Enterprise on one platform in line with our strategic plan. The streamlined user interface provides a more interactive experience, allowing our colleagues, people in our services, students and stakeholders to easily source the information they are looking for.

The site features new video content showcasing our services and the people who use those services. The imagery featured on our website is of the people who use our services and our students and brings to life the work of the organisation as we strive to support people to thrive, achieve and shine in everything we do. The new website has led to a 40% increase in traffic to date.

Launch of IPLANIT

The Quality Assurance Team rolled out IPLANIT across our Learning business in May 2019. IPLANIT is a comprehensive, web-based planning tool, which has been adopted by the Rehab Group as the mandatory person-centred planning tool for HSE-funded programmes and services. It supports our continued effort to provide individualised outcome focussed supports for the people who use our service.

The purpose of IPLANIT is to provide a live and collaborative person-centred planning system, which supports people to effectively plan, record, track and achieve outcomes in accordance with their own needs, wishes and life aspirations.

In 2019 we had 25,356 followers on Facebook, a 25 percent increase on 2018

Twitter had 1.6m impressions, an average of 136k a month

New Instagram pages commenced in 2019 & now have 1,850 followers

RehabGroup
Investing in People, Changing Perspectives

Financial Review

The year ending 31 December 2019, is our fifth year reporting under the Charities Standard of Recommended Practices (SORP) (FRS 102) for charities and shows an improvement in our operating performance when compared to our deficit position in previous years. This is largely due to the additional funding secured from the HSE to put our Care services on a more sustainable path. This year resulted in net income for the year before exceptional items of €0.758m (2018: deficit €2.95m) which is an improvement of €3.7m on 2018. We are operating in challenging trading environment with great uncertainty associated with the COVID-19 pandemic. The threatened 1% cut to our Care and HSE funded NLN training services, along with the potential for reduced uptake of training places within NLN, presents us with significant challenges in 2020. We are also experiencing cost pressures across most areas of service delivery (e.g. annual wage increments with no corresponding funding increase); this is in conjunction with increased regulation.

The table below summarises the main sources of income for the Group for the provision of services:

Sources of Income	**2019 €'000**	**2018 €'000**
HSE	82,842	73,800
ETB	25,310	26,027
Department for Work and Pensions (UK)	1,432	3,493
Other	33,370	35,580
Income from charitable activities	142,954	138,900

Income	**2019 €'000**	**2018 €'000**
Fundraising and donations	469	420
Grant income	1,712	1,409
Fundraising, donations and grant income (sub-total)	2,181	1,829
Training support and employability	48,392	51,242
Day activity and care services	69,211	60,588
Social enterprises	25,351	27,070
Services (sub-total)	142,954	138,900
Total	145,135	140,729

Income above is reported before exceptional items and share of resources in associate.

Total income of €145.1m is an increase of 3% (+€4.4m) on 2018. The growth was in day activity and care services (+€8.6m) and this was offset by reduced activity levels in training support and employability (-€2.9m) and social enterprise (-€1.7m). The fall in trading income was largely due to the reduced activity levels in Scotland, England and Wales

Running costs	2019 €'000	2018 €'000
Fundraising and donations	157	129
Training support and employability	49,343	51,719
Day activity and care services	67,884	64,534
Social enterprises	26,993	27,302
Total expenditure	144,377	143,684

Total running costs above are reported before exceptional items. Total running costs of €144.4m increased by less than 1% or €693k compared with 2018.

Financial Health

As at 31 December 2019, the Rehab Group had consolidated net assets of €57.2m, primarily representing its tangible fixed assets of €45.1m, investment in associates of €0.3m and net current assets of €13.9m less provisions and creditors due after more than one year of €2.1m.

Capital expenditure amounted to €7.5m (2018: €3.2m). This included the purchase and fit-out of the new head office at 10D Beckett Way, Park West, Dublin 12 for approximately €4m.

There was a net cash outflow of €3.23m during the year (2018 outflow: €5.45m) after repayment of borrowings resulting in a net cash outflow of €3.12m (2018: €5.35m outflow).

Finally, foreign exchange gains of €54k meant the net movement in funds for the year increased by €1.153m versus a net decrease of €2.8m in 2018.

Funds	€'000	€'000
Group		
Opening funds as at 1 January 2019		56,018
Foreign currency translation		54
Total income including associate	146,083	
Total expenditure	(144,984)	
Net expenditure		1,099
Closing funds as at 31 December 2019		57,171

Movement in funds is disclosed in note 24 to the accounts.

Reserves

The Directors have reviewed the financial position of the Group during the year and have reflected on the reserves required to successfully operate the services of a diverse and geographically dispersed charity.

The Directors are conscious of the need to regularly review the reserves position to ensure that we have adequate funds to support the work of the Charity. At a minimum, this review is completed annually. In doing this, the Directors take into consideration the assets required to provide long-term care and employment support for the people using our services, reasonable working capital and a contingency for unforeseen events.

Also, the Charity holds adequate reserves to react to challenging and unforeseen circumstances, whilst ensuring that the maximum levels of resources are applied to the people who avail of our services or depend upon the Group to provide supported employment.

As at 31 December 2019, the total funds held on a consolidated basis are: €57.2m and this includes:

€27.3m Unrestricted funds
€8.6m Designated funds
€21.3m Restricted funds

The Board has set a target of greater than €20m to be maintained in unrestricted general funds. As at 31 December 2019, unrestricted funds amounted to €27.3m (2018: €28.4m) which is in line with target.

The table below provides a summary guide of how unrestricted funds are allocated:

	€m
Provision for a downturn in unrestricted income	3.0
Funding of working capital	3.2
Investment in property and other assets currently used and budgeted for service delivery	21.1
Total	**27.3**

The level of unrestricted reserves across the Rehab Group has been determined based on maintaining sufficient reserves to cover fluctuations in the operating environment of each service and maintaining sufficient reserves in the event of a change in this operating environment so that the charity can meet its obligations as they fall due.

Restricted Funds (note 24)

HSE Capital Grants: Represents capital grants received from the HSE for capital projects where specific grant agreements exist. Transfers are made from this fund to the general fund in line with the terms of the grant agreement.

HSE Care Service Provision: Represents revenue grants received from the HSE for the provision of Section 39 care services where specific grant agreements exist.

Education and Training Boards (ETB): Represents specialist training grants received for the provision of training, education, employment and support services.

JP McManus grants: Represents monies received for two specific capital projects in Limerick and transfers are made to the general fund, which equate to the annual depreciation charge incurred on those assets.

Housing grants: Represents funds received under the Capital Assistance Scheme (CAS) for social housing in Ireland and transfers are made to the general fund in accordance with the terms of the mortgage agreements attaching to the specific properties.

The Great Book: Represents the funds received from the sale of the Great Book and is restricted for use in the development of a lasting legacy for people with a disability in the arts. The Great Book is a single book of poems; each one illustrated by an artist. It was a collaborative project with Clashganna Mills Trust and the Great Book was sold on the rare book market in order to raise funds towards the acquisition and development of premises for both organisations.

Department of Education: Represents a capital grant received for the building of Redhill School in Limerick and transfers are made to the general fund, which equate to the annual depreciation charge incurred on the asset.

Other: Represents various other restricted grants or donations given for a specific purpose.

Donated Asset Reserve: Represents a residential property in Cork bequeathed to the organisation for use by service users.

Designated Funds

This represents capital grants received by the organisation towards the development of specific assets. Transfers to the general fund are made which equate to the annual depreciation charge incurred on those assets.

Our Fundraising Activities

Ireland

The Care Trust

The Rehab Group benefits from The Care Trust, which also raises funds for the Central Remedial Clinic and the Mater Misericordiae University Hospital. The Care Trust publishes its own annual report, which is available upon request or on its website: www.thecaretrust.ie.

In 2019, The Care Trust contributed €950k to the Rehab Group, which was applied to various projects. A major spend of The Care Trust funds (€405k) in 2019 centred on the E-Business Learning project within NLN, together with €130.5k on IT equipment.

Other areas supported by The Care Trust funds were equipment and fixtures, fundraising costs and capital works at RehabCare Eiscir Meadows in Tullamore, together with major upgrade works at RehabCare Kilkenny.

Local Community Fundraising

The Rehab Group's self-organised fundraising through 2019 primarily focussed on Local Community Fundraising. These activities and donations are based within services nationwide with the Fundraising Department providing oversight and management of all processes and documentation. These activities follow the Charity Regulator's Guidelines on Fundraising from the Public. The majority of fundraising takes place within the Community Support services of the organisation.

In total, €128k was raised nationally in 2019.

100 percent of all funds raised locally, although centrally managed, are designated back to the local service to be spent locally. Managers and operational lines of command have discretion over how funds are utilised to benefit the local service.

In 2019, this funding was used to fund a range of initiatives including the purchase of essential equipment such as furniture, TVs, IT equipment and vehicles. Additionally, funds were also used to provide materials for the broad range of activities undertaken within local services. This includes, but is not limited to, arts and crafts materials, sports equipment, toys, day trips and entertainment tickets, smart and assistive technology and gardening horticulture supplies.

UK

Fundraising continues in the UK primarily in the area of donations, grants and donations from trusts. The total income across the UK in 2019 totalled £49k. This is broken out in to £8k in Momentum Scotland and a total of £41k across England and Wales within Rehab and Momentum Skills. The objective of fundraising in the UK is similar to Ireland, in terms of supporting programmes but not the funding of everyday running costs.

Legacies & Wills

In line with our fundraising strategic direction, 2019 saw the launch of our first dedicated Legacies and Wills fundraising programme. A RehabCare specific legacy booklet was created with an accompanying mini brochure and posters. These were disseminated to all RehabCare facilities nationwide as well as to over more than 1,200 solicitors. Rehab continues its membership of the My Legacy organisation, the umbrella group of national and local charities with the vision to make charitable bequests a normal part of making a will and a widely respected way to support a charity in Ireland.

Although not directly related to the above marketing launch, Rehab received a single legacy gift in 2019 of €200k. This exceptionally generous gift was donated to RehabCare Knocklofty in Co. Tipperary for capital works. Our Property Department continue to work with local and regional management to finalise architect's plans for the construction of an extension to the centre. It is planned that construction will begin in 2020 once planning permission is achieved.

A total of €10.5k was received from the estate of Paul Henry (artist) with respect to the annual royalties the Rehab Group receives for the sale of his works. This ongoing donation was provided for in a legacy gift.

Corporate Partnerships

The Rehab Group was chosen as the official Charity of the Year for the Jurys Inn hotel chain in Ireland on a two-year partnership in 2018. This continued through 2019, with funds designated to benefit the Rehab Group's new central Assistive Technology Fund. RehabCare services in Bray and New Horizons (Stillorgan) utilised some of this funding to secure new technology equipment to benefit those who use the service.

NLN Dundalk secured funding from Paypal through their charity programme late in 2019, which will be used to help fund the purchase of a professional barista machine. This equipment will provide additional training opportunities and job skills for learners.

Building for the Future

In line with our movement towards a fundraising programme built on individual donors rather than lottery products, we installed and integrated a modern cloud-based Customer Relation Management (CRM) system in our fundraising department. This system is the central hub of our online fundraising programme driven through our new website. The new Rehab Group website has, for the first time, an online donation function with in-built functionality. This new system allows a donor to donate to any of our local services of their choosing.

Additionally, the CRM system was extensively configured in order to capture all of our own local community fundraising and to bring about greater efficiencies in processes. All of our local services feed into one central digital fundraising portal with a very high level of automation built in. The management of all local fundraising from registration, go-live, lodgement of funds and subsequent spending through invoicing in one digital place is a giant step forward for the organisation. The donor acquisition programme scheduled for 2019 was tied to the launch of the new Rehab Group website and so was subsequently re-scheduled to begin in Q1 2020.

Our Key Future Organisational Priorities

2020 will be the final year of The Rehab Group's Five-Year Strategic Plan, which set out objectives as follows:

Corporate Excellence	Rehab will build a sustainable model of services by maximising value, efficiency, transparency and governance across the Group
Integration	Rehab will use all of its capabilities to provide a personalised pathway to independence for the people who use our services
Voice	Rehab will champion the rights, needs and the voice of the people we support by promoting inclusion and challenging exclusion
Innovation	Rehab will foster innovation, be at the forefront of evidence-based practice and will enable our people to be leaders in their fields
People Transformation	Rehab will work together as one team building a strong unified culture, investing in the development of our employees and building a flexible skillset to deliver our services

Following the appointment of a new Chair and Chief Executive Officer, the Group will commence the process of developing its new strategic plan in Q4 2020.

The key priority themes for 2020, outlined in the Group's Business Plan are:

- **Focus on people;** through attracting, recruiting and retaining staff; effective and meaningful engagement; continuing staff development; and efficient resource allocation
- **Deliver on performance;** through cascading business performance management processes; clear accountability; balanced scorecard review; and implementation of a people performance management process
- **Drive quality;** through continually improving compliance levels; building on existing safeguarding frameworks; exemplary risk / health and safety management; capturing students' and service users' voices
- **Improve and innovate;** by progressing digital transformation; developing new business and services (e.g. autism); building positive relationships with key stakeholders; and service design innovation
- **Sustainable organisation;** by focusing on and advocating for our social goals; addressing loss-making activities; right-sizing in line with the market; future-proofing the organisation and ensuring relevance

These priorities were framed at the end of 2019 in the following context:

- Providing a sustainable path for the consolidation and further development of our Care services following successful HSE engagement in 2019; continued growth targeted in certain areas on a prioritised basis
- Major change programme in the UK at an advanced stage, reducing the historical and unsustainable losses experienced in recent years
- Sustainability Review is being implemented to address the challenges faced by National Learning Network to its key business line (Vocational Training)
- Major challenges experienced within the Rehab Enterprises businesses to be addressed
- A programme of strategic property disposal is underway with significant asset values targeted for realisation in 2020
- CareLink Review completed with implementation to be progressed in 2020

Our Business Plan 2020 has been adjusted to factor in the impact of COVID-19 on the timeline of achievement of these key organisational priorities.

Throughout Q1 and Q2 2020, the focus of the organisation has shifted to managing the impact of the COVID-19 emergency and ensuring the health, safety and welfare of both service users and staff.

STRUCTURE, GOVERNANCE & MANAGEMENT

Legal Structure

The Rehab Group is a company limited by guarantee (CLG) and not having a share capital and is a public benefit entity. The Company was incorporated in 1953 and is a registered Charity. Any commercial activities are operated in pursuit of the Rehab Group's charitable objectives.

Governance

The Rehab Group operates to the highest standards of governance and believes that setting and maintaining standards is a key element in demonstrating accountability to all stakeholders, funders and supporters.

As a large charity, the Company endeavours to have a governance structure that is fit for purpose, and the Group is compliant with the former Governance Code for the Community, Voluntary and Charitable Sector in Ireland. The Rehab Group started working on compliance with the new Charities Governance Code in 2019. This comes into effect for Irish charities in 2020, with reporting required in 2021.

The Rehab Group is compliant with all the requirements of the Charities Regulatory Authority, the Charity Commission (England and Wales) and the Office of the Scottish Charity Regulator, particularly in relation to reporting obligations.

As noted in the 2018 financial statements, an alleged instance of fraud was disclosed to authorities. There has been no change in the status of this matter.

The Chair

The Board appoints the Chair, and the term of office is three years, renewable for one term. The role of the Chair is integral to ensuring the effective functioning of the Board, including its role in:

- Agreeing strategy
- Setting values and standards for the Company and ensuring that they are honoured in practice
- Making decisions and ensuring that they are implemented
- Maintaining financial viability and monitoring and managing risk

Directors

The Directors are elected by the members of the Charity at the Annual General Meeting and serve for a three- year term. The maximum number of terms that a Director can serve is two. However, the Board may permit a member to be re-elected for a further three years after the lapse of the six-year period, provided the director still meets the criteria for membership.

The appointments to the Boards of all subsidiaries (with the exception of Newgrove Housing Association) are recommended by the Nominations and Governance Committee and are approved by the Board. The Board, based on the recommendation of the Nominations and Governance Committee, approves representatives of the Rehab Group appointed to joint venture entities.

The Directors act in a voluntary capacity and receive no remuneration. In accordance with the Constitution of the Company, a Director is entitled to be reimbursed for out of pocket expenses incurred by them in and about the business of the Company.

The Role of the Board of Directors

Under the Rehab Group's Constitution, the Board holds the Company's power and authority.

The Board delegates the day-to-day running and conduct of the Company to the CEO and through the CEO to other members of staff. The Board has approved and adopted a Delegated Authority Matrix and any exceptions to this are set out in a Matters Reserved for the Board Policy, which has been reviewed and adopted by the Board.

The Board of Directors ensure that the vision, mission and core values of the Rehab Group are upheld, and are responsible for:

- The overall leadership of the Rehab Group and setting the values and standards
- Approving the annual operating and capital expenditure budgets and any material changes to them
- Approving the Rehab Group's strategic aims and objectives and review of performance in light of these strategic aims and objectives, business plans and budgets and ensuring that any necessary corrective action is taken when required
- Ensuring the Company's prosperity by collectively directing the Company's affairs while meeting the appropriate interests of its relevant stakeholders
- Ensuring high standards of governance, transparency and accountability and complying with all necessary legislation and regulation

The Board has adopted a statement of the role, responsibilities and duties of the directors of the Rehab Group and the Board reviews its implementation periodically.

Board Induction and Renewal

The Nominations and Governance Committee regularly reviews the Board's skill mix, experience and tenure to ensure that the renewal process is orderly and planned. The Board may have a maximum of twenty directors and a minimum of seven and the Board can fill vacancies that arise during the year.

New Board Directors undergo an induction programme including visits to the Rehab Group services, coverage of the Charity's aims and a detailed briefing on the Charity's operations and financial affairs. Further specific and relevant training is provided during their tenure to ensure that all members of the Board are fully aware of the responsibilities associated with the role.

Conflicts of Interest

The Board of Directors have approved and adopted a Conflicts of Interest Policy, which is provided to Directors on appointment and is circulated annually. A Director is required to identify and promptly declare any conflict of interest or potential conflict of interest, and such declarations should be made at the meeting at which the matter is discussed.

Board Meetings

The Board met eight times in 2019 (2018: seven meetings) to determine and review the Rehab Group's budgets, business plans, performance, objectives, strategic aims and to receive reports from senior managers. In addition to the Board of Directors, the Board meetings are attended by the CEO andDirector of Finance and Corporate Support. Members of the Senior Leadership Team ("SLT") also attend Rehab Group Board Meetings to provide greater detail on specific operational, policy or agenda items. The attendance record for the Board Meetings is set out in the Report.

Committees

The Board has five formal committees and has set out formal terms of reference for each of these committees, which include: Nominations and Governance, Audit and Risk, Performance and Remuneration, Finance and Quality and Safety. The Chair of each committee is a Director of the Board and reports back to the main Board on each committee meeting. Further details on each committee are included in the specific committee reports.

Quality & Safety Committee Report

Terms of Reference

The Quality and Safety Committee (the "Committee") seeks to ensure an effective system of integrated governance for quality and safety and risk management across all activities of Rehab Group.

The Committee supports a culture of openness and actively encourages reporting on all aspects of quality, safety and associated risk management. The Committee also seeks to maximise a culture of accountability using a systems analysis approach focusing on lessons learned and continuous improvement.

Overview of the Committee's Work in 2019

The Committee is required to meet four times per year. In 2019, the Committee met four times to receive and consider quarterly quality and safety reports related to the following areas:

- Regulations and standards across all Rehab Group services and divisions
- Safeguarding
- Health and Safety
- Risk Management

The Quality and Safety reports allow the Committee to monitor performance and compliance with the following regulation and standards.

HIQA – HIQA was established to drive high quality and safe care for people using health and social care services in Ireland.

In 2019, HIQA carried out 49 inspections across the Rehab Group's 62 designated centres and the Rehab Group carried out 112 internal audits.

HIQA Inspections		Rehab Group Inspections	
2019	2018	2019	2020
49	35	112	120

HIQA Compliance Rates at End of 2019

Compliant	Substantially Complaint	Non Complaint (Moderate Risk)
70%	19%	11%

The Committee reviews the results of HIQA inspections, including report outcomes. The Committee monitors progress and tracking against agreed actions. The Committee receives an overview of the thematic trend analysis and learning from the inspections providing assurance to the Board that there are appropriate and robust policies, processes and practices in place to provide high quality and safe services.

New Directions Interim Standards – setting out the 12 supports that should be available to people with disabilities using Rehab Group services.

In 2019, the Committee focussed on the HSE self-evaluation process EASI (Evaluation, Action and Service Improvement) monitoring the number of self-evaluations completed by each service location and reporting on the quality and effectiveness of services to each Community Healthcare Organisations ("CHO") area.

Quality and Qualifications Ireland ("QQI") – In 2019, the Committee focussed on the development of quality intelligence around the Rehab Group's Learning services. The Committee received quarterly updates on the QQI Quality Improvement Plan and oversaw the successful re-engagement with QQI.

Priorities and Key Tasks for 2020

- Continued oversight of HIQA inspections, re-registrations and the implementation of agreed action plans
- Continued oversight of the QQI Improvement Plan
- Continued oversight of the New Directions Interim Standards in HSE funded services
- Review of specific Group policies covering complaints, whistleblowing and child protection
- Review of quality indicators across all Rehab Group services
- Implementation of Person-Centred Planning Framework
- Continued oversight of key risk, health and safety areas

In Conclusion

I would like to thank my fellow Committee members, past and present and the management team, for their contribution to the work of the Committee.

Stan McHugh
Chair
Quality & Safety Committee

Performance and Remuneration Committee Report

Terms of Reference

The Performance and Remuneration Committee (the "Committee") is responsible for reviewing and setting the Rehab Group's remuneration policy for the Senior Leadership Team, CEO and Company Secretary. The Committee is also responsible for annually evaluating the performance of the CEO.

The Committee is also tasked with overseeing any major changes in employment benefit structures throughout the Rehab Group.

Overview of the Committee's Work in 2019

The Committee's focus in 2019 included reviewing the ongoing appropriateness of the remuneration policy for the Senior Leadership Team and the CEO to ensure that the remuneration is in line with the overall strategy of the Rehab Group. The CEO and Senior Leadership Team have no involvement with respect to decisions made on their own remuneration.

Priorities and Key Tasks for 2020

- Amalgamate the Performance and Remuneration Committee with the Nominations and Governance Committee
- Conducting the annual evaluation of the CEO
- Reviewing remuneration details for 2020
- Reviewing expenses policy and authorisations for the Board of Directors

In conclusion

I would like to thank my fellow Committee members for their valued input and collaboration during the year.

Jimmy Tolan
Chair
Performance and Remuneration Committee

Nominations and Governance Committee Annual Report

Terms of Reference

The Nominations and Governance Committee (the "Committee") is tasked with ensuring that the Rehab Group continues to maintain the highest standards of best practice in Corporate Governance.

Overview of the Committee's Work in 2019

During 2019, the Committee reviewed the structure, size and composition of the Group Board, subsidiary Boards and Board Committee to ensure that they have the correct skills mix to carry out their functions. A recruitment process for new Board and Committee members was commenced and this is now drawing to a close.

In 2019, the Rehab Group carried out a self-assessment against the Charities Governance Code Compliance Record Form outlining the actions taken to ensure the standards of the Charities Governance Code are being met and evidence is in place to support compliance. The compliance record form was discussed and agreed by the Rehab Group Board in December 2019 and although we are not required to file the record of compliance with the Charities Regulator the form informs continuous improvement and good practice. The Rehab Group at all times strives towards best practice governance standards. The Group expects to be fully compliant with the Charities Governance Code by the end of 2020. Preparation and progress in relation to achieving full compliance before the 2021 reporting deadline is being monitored and overseen by the Committee.

Throughout 2019, the Committee kept under review any developments in Corporate Governance that may affect The Rehab Group with a view to ensuring that the Rehab Group's Corporate Governance policies and practices continue to be in line with best practice.

Priorities and Key Tasks for 2020

- Conduct a skills audit and evaluation of the Board compositions
- Monitor and oversee the Group's preparedness for Compliance with the Charities Governance Code
- Ensure continued compliance with all Regulatory and Corporate Governance requirements
- Review the Corporate Governance Handbook and recommend necessary amendments and updates to the Rehab Group's Board of Directors
- Amalgamate the Nominations and Governance Committee with the Performance and Remuneration Committee

In conclusion

I would like to thank my fellow Committee members for their valued input and collaboration during the year.

Jimmy Tolan
Chair
Nominations and Governance Committee

Finance Committee Annual Report

Terms of Reference

The Finance Committee (the "Committee") assists the Group Board in making recommendations to the main Board on financial matters within its remit by advising, questioning and clarifying financial decisions prior to their submission to Group Board.

The Committee monitors the financial performance of the Group against plans, budgets and cash flows, considers appropriate level of reserves and liquidity as well as reviewing the annual budget for appropriateness prior to submission to the Group Board for approval.

The Committee reviews annually the scope of and terms of cover of the insurance policies taken on a Group wide basis.

Overview of the Committee's Work in 2019

The Committee met six times in 2019. In tandem with the fulfilment of the Committee's criteria under their terms of reference, one of the key focuses for the Committee during 2019 was ensuring the long term financial sustainability issues facing the Group were constantly reviewed. This focus has been a core part of the Committee's remit and contribution to the Board throughout 2019.

The Committee oversaw a number of projects and priority areas in 2019, including finalising Budget 2020 for subsequent approval by the main Rehab Group Board. In addition, the Committee helped the Executive set key measures in place to underpin achievement of Budget 2020. The Committee also oversaw the risk analysis associated with achievement of Budget 2020. This report monitored the reserves required to operate the services of a diverse and geographically dispersed charity. In doing this, the Directors take into consideration the assets required to provide long-term care and employment support for the people using our services, reasonable working capital and planned development projects.

The Committee continued to oversee the creation of a multi-year financial sustainability plan for The Rehab Group that links Group strategy to the financial ability to sustainably deliver our mission. During 2019, the Committee monitored the Strategic Property Review Project, which identified opportunities for the Group to realise value from its property portfolio through full or partial disposal of non-productive property assets.

Priorities and Key Tasks for 2020

- Continued oversight of the creation for a multi-year financial sustainability plan for The Group that links the strategy with the financial ability to sustainably deliver on the Group's mission
- Reviewing a Group Property Assessment for upcoming property disposals
- Provide assistance to the Rehab Group in compiling improved financial reporting which will underpin the overall sustainability of the Rehab Group with a key reliance on cash reserves

In conclusion

I would like to thank my fellow Committee members and the Executive, for their overall input and co-operation, as we focus on sustaining the valuable services of the Rehab Group into the future.

Ian Brady
Chair
Finance Committee

Audit and Risk Committee Annual Report

Terms of Reference

The Audit and Risk Committee (the "Committee") is tasked with monitoring the integrity of the Financial Statements and the Financial Reporting Process.

The Committee supports the Board in carrying out their responsibilities for ensuring that risks are properly identified, assessed, reported and controlled, and by monitoring the effectiveness of the Risk Management Framework for the Group.

In addition, the Committee monitors and reviews the Group's Internal Audit Function and reviews and assesses the internal audit work plan.

Overview of the Committee's Work in 2019

The Committee met on four occasions during 2019, and, in accordance with best practice, met with the external auditors and head of internal audit without any members of the management team present, to provide them with the opportunity to raise any matters or concerns in confidence.

Throughout 2019, the Committee reviewed the results of the issued Internal Audit Reports, the implementation of the recommendations arising from the Internal Audit Reports, and any Open Recommendations.

At the Committee meeting held in December 2019, the Committee approved the proposed 2020 Internal Audit Plan.

At the Committee meeting held in September 2019, the Committee reviewed the Audit Results Report, Financial Statements and Annual Report for the year ended 31 December 2018 and were satisfied that the Financial Statements and Annual Report be recommended to the Group Board for approval.

Priorities and Key Tasks for 2020

- Oversee the progression of the 2020 Internal Audit Plan and Internal Audit recommendations
- Monitor and review the External Audit Process
- Monitor and review progress of the 2019 Annual Report

In conclusion

I wish to thank my fellow Committee members for their continued and valued insight, co-operation and oversight during the year.

Noreen O'Kelly
Chair
Audit and Risk Committee

Senior Leadership Team (SLT)

The Board maintains and keeps under review a scheme of delegation, which defines key matters reserved for the Board, whilst delegating authority over management and operational matters to the CEO and the SLT. The current scheme of delegation was approved by the Board in July 2018 and is reviewed annually. Reporting to the CEO, the SLT guides and directs more than 2,000 people to deliver our services in over 170 locations throughout Ireland, Scotland and Poland. The SLT oversees the day-to-day activities of the organisation and ensures the strategic framework is implemented.

The SLT is made up of seven directors, spanning seven directorates:
- Quality and Governance
- People and Culture
- Business Development and Planning
- Finance and Corporate Support
- Communications, Public Affairs and Fundraising
- Change Management
- Operations

Subsidiaries

In 2015, as a part of the overall governance arrangements, the Board approved a plan to simplify the organisation's structure and to date, nine companies have been dissolved and three companies have been sold. In addition, RehabCare care activities and National Learning Network learning activities have been transferred under the Rehab Group statutory entity. As at 31 December 2019, there were 11 trading entities in the Group. The intention is to reduce this further in the years ahead.

The appointments to the Boards of all subsidiaries, with the exception of Newgrove Housing Association, are recommended by the Nominations and Governance Committee and are approved by the Board. The Rehab Group representatives appointed to joint venture entities were approved by the Board, based on the recommendation of the Nominations and Governance Committee.

Compliance Policy Statement

The Directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the company's compliance with certain obligations specified in that section from the Companies Act 2014 and Tax laws ('relevant obligations'). The directors confirm that:

- A compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance
- Appropriate arrangements or structures that are, in the directors' opinion, designed to secure material compliance with the Company's relevant obligations have been put in place, including reliance on the advice of one or more than one person employed by the Company or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise the Company on compliance with its relevant obligations
- A review has been conducted during the financial year, of the arrangements and structures that have been put in place to secure the Company's compliance with its relevant obligations.

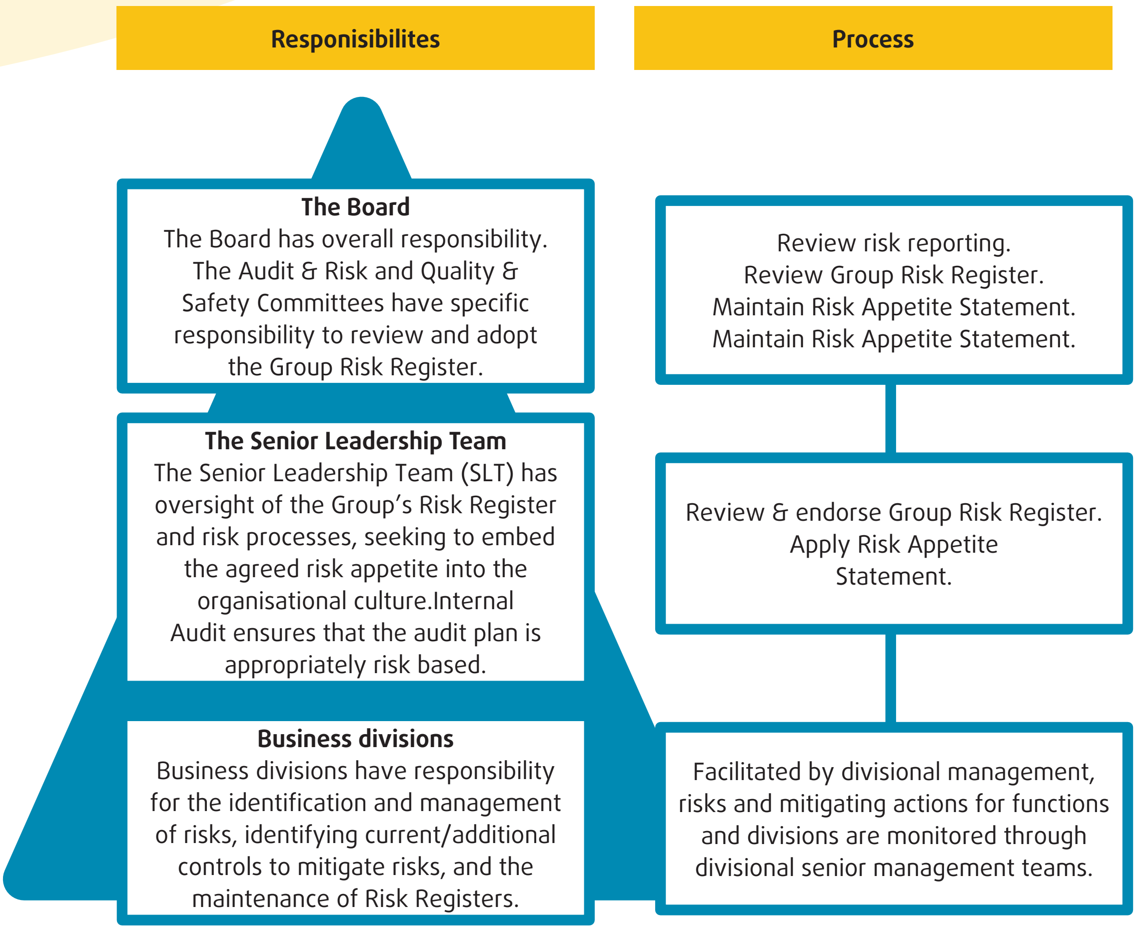
Risk Management Approach

The Rehab Group has an evolving risk management framework, which is used throughout its business and service activities to allow it to identify and manage the principal risks, and uncertainties that could:

- Adversely affect the Group's reputation or stakeholder expectations
- Compromise progress and achievement of the Group's objectives and/ or financial targets
- Have a material impact on the financial performance of the Group
- Have a material impact on the operational performance of the Group
- Have a negative impact on the safety and wellbeing of our service users/ customers and employees

Risk Management Structure

Whilst some risks are managed at corporate level, all of the divisions/ businesses own and manage risks they face on a day-to-day basis, with assistance from the Rehab Group's central function, as required.



Principal Risks and Uncertainties

The major operational risks facing the Group centre on the consistent delivery of quality services to people with disabilities in a safe environment for both the individual and Rehab Group staff. These risks are addressed through comprehensive training, documented policies and procedures and a constant focus on quality and safety.

Major organisational risks include those arising as consequence of prolonged disruption to business continuity and service delivery related to COVID-19; the risk of regulatory, fiscal or contractual sanction as a result of non-compliance; and risk to the continued relevance of the Rehab Group's delivery model/s and offerings as a result of changes in its macro operating environment.

The major financial risks facing the organisation include management of resources and cash flow, as the organisation works towards its strategic objective of long-term financial sustainability. The risk of financial exposure and restricted growth in a period of economic uncertainty also presents. These risks are managed through the organisation's financial and systems and processes with the oversight of the Audit and Risk Committee and the Board.

Risk Appetite Statement

The Rehab Group risk appetite statement outlines the degree of risk the organisation is willing to take in order to achieve its goals and objectives. It is agreed between the senior leadership team and the Board.

The risk appetite statement defines the seven primary risk consequences and the appetite the Board is willing to sanction.

GDPR

Rehab Group have established a Data Protection Team ("DPT") whose focus is balanced between protecting the rights and freedoms of individuals set out in the GDPR and ensuring that the risk of data breaches and serious information security incidents is kept to a minimum. This team has an extensive range of expertise covering both legislative compliance and technical risk management.

During 2019, the low number and low risk classification of the breaches that have occurred demonstrate that the processes put in place to manage the inevitable incidents are effective. These processes are being combined with an ongoing staff education programme to ensure that the initial impact of the introduction of the GDPR is not lost.

However, the DPT recognise that the constantly evolving threat profile to the personal data we process, both from insider and external actors require constant vigilance. The team is committed to working closely with and supporting all departments within Rehab to continuously improve the security of the data we process; this is particularly so with the IT department. The skills of the IT Department and the DPT are combined to ensure that the data processed is done so as securely as possible and without undue restrictions to the organisation's operations.

COVID-19

The World Health Organisation's declaration of the COVID-19 as a pandemic and the subsequent responses at European and national level presented challenges on an unprecedented scale for the Rehab Group as an organisation. This is a significant risk for the Rehab Group, being a diverse business operating in complex, highly regulated sectors, across multiple jurisdictions and associated financial challenges.

The principal risks faced by the Group as a consequence of the COVID-19 crisis can be broadly categorised as:

- Health, safety and welfare risks; relating to the people who use our services and their families, and to our employees
- Business continuity / operational risks; relating to the disruption of normal business
- Financial risks: relating to potential loss of income / increased costs
- Cyber / IT risks: relating to increased level of remote working
- Communications risks; relating to the need to ensure timely and accurate dissemination of information in a rapidly changing environment

Whilst these risk areas are already subject to control and review within our 'normal' operating environment, the COVID-19 pandemic required a dedicated response and governance structure (See SIMT below) to ensure risks were correctly identified, mitigated and monitored.

Similarly, for the period of the COVID-19 pandemic, pre-existing business continuity plans for all services and functions have been updated and enhanced to include COVID-19 contingency plans. These plans have been informed by the evolving situation and guidance issued from reputable sources.

Serious Incident Management Team (SIMT) and COVID-19

An overarching team was put in place from the start of the COVID-19 crisis, consisting of SLT and senior operational management. This has broad membership reflecting the various constituencies and functions across the Group and provided oversight to the management of the COVID-19 response.

In line with Group's Mission, Vision and Values and its Risk Appetite Statement, the SIMT gave priority focus to maintaining services where service interruption would lead to harm, protecting our service users and staff and taking decisions that would minimise the negative financial impact of COVID-19 on Rehab Group's ability to financially sustain itself.

In the early stages of the Rehab Group's work, key sub-groups of the SIMT were established to address specific areas requiring attention and focus and to inform the SIMT. These are:

- Best Practice Group
- Data Collection
- HR
- Communications

Supporting the overall SIMT, an emergency response team (Case Management Team - CMT) provided an escalation and management route for positive or suspected COVID-19 cases on a 24/7 basis.

Directors

The names of the persons who were Directors at any time during the year ended 31 December 2019 are set out below. Unless indicated otherwise, they served as Directors for the entire year.

Jimmy Tolan
Robert Barker
Ian Brady
Helen Bunbury
Philip Burke (appointed 13 December 2019)
Mary Doyle (appointed 13 December 2019)
Ann Duffy
Conor Fottrell (resigned 6 July 2019)
Martin Kelly (appointed 13 December 2019)
Kevin Marshall
Stan McHugh (retired 14 September 2020)
Henry McGarvey
Sean McMahon (resigned 6 July 2019)
Noreen O'Kelly
John F Smith (retired 30 May 2020)
Kathleen Vickers (appointed 13 December 2019)

Company Secretary

Rehab Secretarial Limited.

Transactions with Directors

Details of transactions with Directors can be found in note 30 to the financial statements.

Related Parties

Details of transactions with related parties and connected organisations can be found in Note 33 to the Financial Statements.

Subsequent Events

COVID-19

The Directors of the Rehab Group have considered the impact of the COVID-19 pandemic on the provision of services and on the financial stability of the organisation. The Directors believe that at this time, the organisation is equipped to meet the risks presented by the pandemic and it represents a non-adjusting post balance sheet event and has not resulted in any changes in the numbers in the financial statements.

Momentum Scotland

In 2020, the Board of Momentum Scotland made a decision that due to unsustainable, historic and ongoing financial losses, exacerbated by the COVID-19 pandemic, it would be unable to continue as a provider of services across Scotland, resolving to complete an orderly wind-down of its Fair Start Scotland and Community Services commitments. Formal notice, therefore, was submitted to the Scottish government and our delivery partners in May 2020. Most of the Momentum Scotland contracts have transferred to other service providers in the period since then, with a number of staff securing continued employment via a TUPE process.

Rehab Enterprises

In September 2020, the Board took a decision to restructure part of the Rehab Enterprises division.

Political donations

Neither the Company nor any of its subsidiaries, joint ventures or associates made any political donations requiring disclosure in the current financial year.

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The Company's accounting records are located at the Company's registered office at 10D Beckett Way, Park West Business Park, Dublin 12 D12 K276.

Statement on Relevant Audit Information

In accordance with Section 332 of the Companies Act 2014, the Directors would like to confirm that:

(a) so far as each Director is aware, there is no relevant audit information of which the Company's statutory auditors are unaware, and
(b) each Director has taken all of the steps that he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's statutory auditors are aware of that information.

Auditors

In accordance with Section 383(2) of the Companies Act, 2014, the auditors, Mazars, Chartered Accountants and Statutory Audit Firm, will continue in office.

The Directors' Report was approved by the Board and authorised for issue on Date.

J Tolan
Director

N O'Kelly
Director

Date: 25 September 2020

Directors' Responsibilities Statement

The Directors are responsible for preparing the annual report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under that 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 ("relevant financial reporting framework"). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and parent company at the financial year end date, and of the net income or expenditure of the Group and parent 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 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 net income or expenditure of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

J Tolan
Director

N O'Kelly
Director

Date: 25 September 2020

Independent auditor's report to the Members of the Rehab Group

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Rehab Group for the year ended 31 December, 2019, which comprise the Consolidated Statement of Financial Activities (including an Income and Expenditure Account), Consolidated Balance Sheet, Company Balance Sheet, Consolidated 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.

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 2019 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; 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 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of matter – Impact of COVID-19

In forming our opinion on the Rehab Group's financial statements, which is not modified, we draw your attention to the Directors' view on the impact of COVID-19 as described throughout the Directors' Report and specifically on pages 62 - 63 in the principal risks and uncertainties section, on page 77 in the disclosures around judgements and key sources of estimation uncertainty and on pages 125 in the subsequent events note.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:
- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:
- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit. In our opinion, the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement set out on page 67, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material 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, as 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 operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Descriptionofauditorsresponsibilitiesforaudit.pdf

This description forms part of our auditor's report.

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

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken, so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent, permitted by law, we do not accept or assume 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.

For and on behalf of
Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road, Dublin 2
Date: 1 October 2020

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Including an income and expenditure account)
For the Year Ended 31 December 2019

	Notes	Unrestricted 2019 €'000	Restricted 2019 €'000	Total 2019 €'000	Total 2018 €'000
Income and endowments					
Income	3	51,612	93,523	145,135	140,729
			–		
Group income and endowments		51,612	93,523	145,135	140,729
Income from donations and legacies					
Fundraising and donations	4	206	263	469	420
Grant income	5	264	1,448	1,712	1,409
		470	1,711	2,181	1,829
Income from charitable activities					
Training, support and employability	6	24,224	24,168	48,392	51,242
Day activity and care services	7	1,567	67,644	69,211	60,588
Social enterprises	8	25,351	-	25,351	27,070
		51,142	91,812	142,954	138,900
Total income and endowments	3	51,612	93,523	145,135	140,729
Expenditure on:					
Raising funds					
Voluntary costs including fundraising, lotteries and donations		(157)	-	(157)	(129)
Charitable activities					
Training, support and employability		(24,606)	(24,737)	(49,343)	(51,719)
Day activities and care services		(2,724)	(65,160)	(67,884)	(64,534)
Social enterprises		(26,993)	-	(26,993)	(27,302)
		(54,323)	(89,897)	(144,220)	(143,555)
Total expenditure	9	(54,480)	(89,897)	(144,377)	(143,684)

The notes on pages 76 to 125 form part of these financial statements.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES - continued
(Including an income and expenditure account)
For the Year Ended 31 December 2019

	Notes	Unrestricted 2019 €'000	Restricted 2019 €'000	Total 2019 €'000	Total 2018 €'000
Net (expenditure)/income for the year before exceptional items		**(2,868)**	**3,626**	**758**	**(2,955)**
Group share of resources in associate and joint venture undertakings		949	-	949	982
Exceptional items: Reorganisation costs	11	(608)	-	(608)	(819)
Net (expenditure)/income for the year after exceptional item and before transfers		(2,527)	3,626	1,099	(2,792)
Transfer between funds	24	1,150	(1,150)	-	-
Net (expenditure)/income before other recognised gains and losses		**(1,377)**	**2,476**	**1,099**	**(2,792)**
Other recognised gains and losses					
Exchange gain / (loss) on foreign currency net assets	24	(65)	119	54	(20)
Net movement in funds		(1,442)	2,595	1,153	(2,812)
Fund brought forward 1 January	24	37,322	18,696	56,018	58,830
Fund balances carried forward 31 December	24	35,880	21,291	57,171	56,018

There were no recognised gains or losses other than those dealt with in the consolidated statement of financial activities. All income is in respect of continuing operations.

The notes on pages 76 to 125 form part of these financial statements.

CONSOLIDATED BALANCE SHEET
As at 31 December 2019

	Notes	2019 €'000	2018 €'000
Fixed assets			
Tangible assets	16	45,112	41,202
Financial assets:	17		
Investment in associates		282	283
Total fixed assets		45,394	41,485
Current assets			
Stocks	18	1,123	1,144
Debtors	19	17,662	18,096
Cash at bank and in hand		11,810	14,633
		30,595	33,873
Creditors - amounts falling due within one year	20	(16,714)	(16,147)
Net current assets		13,881	17,726
Total assets less current liabilities		59,275	59,211
Creditors - amounts falling due after more than one year	21	(76)	(130)
Provisions for liabilities and charges	22	(2,028)	(3,063)
Net assets		57,171	56,018
Funds			
Restricted funds	24	21,291	18,696
Unrestricted funds	24	35,880	37,322
Total funds		57,171	56,018

The notes on pages 76 to 125 form part of these financial statements.

On behalf of the board

J Tolan	**N O'Kelly**
Director	Director

Date: 25 September 2020

COMPANY BALANCE SHEET
As at 31 December 2019

	Notes	2019 €'000	2018 €'000
Fixed assets			
Tangible assets	16	24,815	21,524
Financial assets	17	360	361
		25,175	21,885
Current assets			
Stocks	18	21	21
Debtors	19	16,009	15,562
Cash at bank and in hand		6,096	7,690
		22,126	23,273
Creditors - amounts falling due within one year	20	(11,297)	(11,512)
Net current assets		10,829	11,761
Debtors - amounts falling due after more than one year	19	3,844	3,136
Total assets less current liabilities		39,848	36,782
Provisions for liabilities and charges	22	(565)	(651)
Net assets		39,283	36,131
Funds			
Restricted funds	24	7,619	6,299
Unrestricted funds	24	31,664	29,832
Total funds		39,283	36,131

The notes on pages 76 to 125 form part of these financial statements.

On behalf of the board

J Tolan	**N O'Kelly**
Director	Director
Date:	

CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended 31 December 2019

	Notes	2019 €'000	2018 €'000
Cashflows from operating activities:			
Net cash provided by / (used in) operating activities	26	3,925	(2,138)
Cashflows from investing activities:			
Purchase of property, plant and equipment	16	(7,530)	(3,179)
Proceeds from the sale of property, plant and equipment		513	-
Interest received	13	1	5
Interest paid	13	(33)	(35)
Proceeds from the sale of investments		-	-
Net cash used in investing activities		(7,049)	(3,209)
Cashflows from financing activities:			
Repayments of borrowings		(62)	(62)
Finance lease repaid		(43)	(43)
Net cash used in financing activities		(105)	(105)
Net change in cash and cash equivalents in the reporting period	28	(3,229)	(5,452)

The notes on pages 76 to 125 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 General Information

These financial statements comprising the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes 1 to 40 constitute the group financial statements of The Rehab Group for the financial year ended 31 December 2019.

The Rehab Group is a company limited by guarantee (governed by Part 18 of the Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 10D Beckett Way, Parkwest Business Park, Dublin 12. The principal place of business of the Company is the Republic of Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report on pages 14 to 66. The Company is a public benefit entity and a registered charity.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014. These financial statements also comply with the Statement of Recommended Practice (SORP FRS 102) "Accounting and Reporting by Charities".

Currency

The financial statements have been presented in Euro (€), which is also the functional currency of the Company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

2 Accounting Policies and Estimation Techniques

The significant accounting policies and estimation techniques adopted by the Group and parent company are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The Directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

The consolidated financial statements of The Rehab Group incorporate the results of The Rehab Group and all of its subsidiaries, and its share of the results of associate undertakings for the year ended 31 December 2019. The results of subsidiaries are included from the effective date of acquisition. Acquisition accounting principles are followed in respect of all subsidiaries acquired.

2 Accounting Policies and Estimation Techniques - continued

Judgements and key sources of estimation uncertainty

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

Going Concern

The Directors are closely monitoring the impact of the COVID-19 outbreak on the performance of the charity. The Directors reviewed the following risks and opportunities and whether COVID-19 has introduced a material uncertainty to the charity's ability to continue as a going concern:

- Business continuity / operational risks: relating to the disruption of normal business
- Financial risks: relating to potential loss of income / increased costs / cashflows
- Cyber / IT risks and opportunities: relating to increased level of remote working
- Communications risks: relating to the need to ensure timely and accurate dissemination of information in a rapidly changing environment
- Health, safety and welfare risks: relating to our employees, the people who use our services and their families
- Potential for realising value from the disposal of underutilised property assets

The Directors have reviewed the impact of the COVID-19 pandemic on the charity's performance and its ability to meet its liabilities as they fall due. The Directors have reviewed a number of potential scenarios and considered their impact on budgets, forecasts and cashflows for a period of at least twelve months from the date of the approval of the financial statements and do not consider the impact will be so significant as to cast doubt on the ability of the organisation to continue in operational existence.

This review demonstrates that there is no material uncertainty regarding the Company's overall ability to meet its liabilities as they fall due, and to continue as a going concern. The assessment performed is based on a number of key judgements and assumptions including, but not limited to: the assumption that public funding will continue for the period of restrictions, the remainder of 2020 and will continue into 2021; services will continue to be delivered where possible; and the known cost impacts of COVID-19 have been considered and mitigated against where possible.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Company was unable to continue as a going concern.

Impairment of Trade Debtors

The Rehab Group trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The Group uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors is €15.316k (2018: €14.987k).

Impairment of Stocks

The Rehab Group holds stocks amounting to €1.123k (2018: €1.144k) at the financial year end date. The Directors are of the view that an adequate charge has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

2 Accounting Policies and Estimation Techniques - continued

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise land and buildings, plant and machinery, motor vehicles, computer equipment, and fixtures and fittings. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year-end date was €36m (2018: €32m).

Valuation of Land and Buildings

Land and buildings are stated at deemed cost less accumulated depreciation and accumulated impairment losses. The Rehab Group previously adopted a policy of revaluing land and buildings, which were stated at their revalued amount less any subsequent depreciation and impairment losses. The Company revalued land and buildings on a fair value basis as at 1 January 2014. This valuation is being used as the deemed cost going forward.

Impairment of financial assets

At the end of each financial year, an assessment is made on whether there are indicators that the Company's investments in joint ventures are impaired. Where necessary, the Company's assessment is based on the estimation of the value-in-use of the assets defined in FRS 102 Section 27 Impairment of Assets by forecasting the expected future cash flows for a period of up to 5 years, using a suitable discount rate in order to calculate the present value of those cash flows. The Company's carrying amount of investments as at 31 December 2019 was €360k (2018: €361k).

Income

Income comprises fees for the provision of care, employment and training services, income from the sale of goods and services supplied by the social enterprises and income from fundraising activities in support of The Rehab Group's main objective.

All income is included in the consolidated statement of financial activities when the Company is entitled to the income, the amount can be measured reliably, and receipt is probable. All income is reported gross.

In the notes to the financial statements, income is disclosed by funding source for the charitable activity, with the designation 'Other' primarily representing self-generated trading income. In addition, all State funding is separately identifiable within the same notes.

The following specific policies are applied to particular categories of income.

Fundraising

Income from fundraising events is accounted for when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities in the name of the Charity. However, as amounts collected in this way are outside the control of the Charity, they are not included in the financial statements until received.

2 Accounting Policies and Estimation Techniques - continued

Donations and legacies

Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions, which must be met before the Charity has unconditional entitlement.

Investment income

Interest income is recognised when receivable.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity, which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants

i) Grants from public authorities, the European Social Fund, and other agencies in both Ireland and the United Kingdom, are credited to the consolidated statement of financial activities in the year to which they relate.

ii) Grants received towards capital expenditure are credited to the consolidated statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period in which case they are deferred.

iii) Grants are recognised when there is evidence of entitlement and their receipt is probable.

iv) Grant income is deferred where the Charity is bound by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the Charity's ability to spend the grant until it has performed that activity related to the specified time period or when there are specific terms or conditions within the agreement that have not been met and are not within the control of the Charity.

2 Accounting Policies and Estimation Techniques - continued

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Voluntary costs including fundraising and donations;
- Training, support and employability;
- Day activities and care services; and
- Social enterprises.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs arise from those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration costs, finance, personnel, IT, payroll and governance costs which support the Group's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated is set out in note 9.

Exceptional items

The Group classifies certain one-off charges or credits that have a material impact on the Group's financial results as 'exceptional items'. These are disclosed separately to provide further understanding of the financial performance of the Group.

Leases

Where tangible assets are financed by leasing agreements, which give rights approximating to ownership ("finance leases"), they are treated as if they had been purchased outright at the present values of the minimum lease payments, and the corresponding leasing liabilities are shown in the balance sheet as finance leases.

Depreciation of leased assets is calculated on a straight-line basis over the estimated useful lives of the individual assets. Interest arising on finance leases is charged to the consolidated statement of financial activities in proportion to the amounts outstanding under the leases.

All operating lease rentals are charged to the consolidated statement of financial activities on a straight-line basis. The Group classifies the lease of premises and motor vehicles as operating leases, as the title to the asset remains with the lessor.

2 **Accounting Policies and Estimation Techniques** - continued

Employee Benefits

The Group provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

Short-term Benefits

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

Defined Contribution Pension Plan

The Rehab Group operates defined contribution schemes. The pension entitlements are secured by contributions by The Rehab Group to separately administered pension funds. A defined contribution plan is a pension plan under which The Rehab Group and employees pay a fixed percentage of the employee's salary as a contribution into a separate fund. Under these plans, The Rehab Group has no further payment obligations once the contributions have been paid.

The costs arising in respect of The Rehab Group's defined contribution schemes are charged to the consolidated statement of financial activities in the period in which they are incurred.

Taxation

The Group's operations are substantially not for profit and accordingly avail of the Charities exemption from corporation tax. The remainder of operations are subject to taxation.

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the income and expenditure account, except to the extent that it relates to items recognised in other comprehensive income or directly in funds. In this case, tax is also recognised in other comprehensive income or directly in funds respectively.

Current or deferred taxation assets and liabilities are not discounted.

Current Tax

Current tax is the amount of income tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

2 Accounting Policies and Estimation Techniques - continued

Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Foreign Currencies

The principal exchange rates used for the translation of results, cash flows and balance sheet into Euro were as follows:

	2019	2018
British Pound	**€1=Stg£**	**€1=Stg£**
Average	0.8773	0.8849
Year end	0.8467	0.8945

	2019	2018
Polish Zloty	**€1=PLN**	**€1=PLN**
Average	4.2698	4.261
Year end	4.2568	4.301

	2019	2018
Saudi Riyal	**€1=SAR**	**€1=SAR**
Average	4.25	4.29
Year end	4.21	4.30

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date and revenues, costs and non-monetary assets at the exchange rates ruling at the dates of the transactions.

Gains and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with in the consolidated statement of financial activities.

Monetary assets are monies held and amounts to be received in money; all other assets are non-monetary assets.

The balance sheets of foreign subsidiary undertakings, joint ventures and associates are translated into Euro using the closing rate method and the consolidated statements of financial activities are translated using the average rate for the period. Exchange differences arising from the translation of the opening net investment together with the difference between the consolidated statement of financial activities translated at the average rate and closing rate are dealt with as adjustments to reserves.

2 Accounting Policies and Estimation Techniques - continued

Business Combinations and Goodwill

Business combinations are accounted for by applying the purchase method.

The cost of a business combination is the fair value of the consideration given, liabilities incurred or assumed and of equity instruments issued plus the costs directly attributable to the business combination.

On acquisition of a business, fair values are attributed to the identifiable assets, liabilities and contingent liabilities unless the fair value cannot be measured reliably, in which case the value is incorporated in goodwill. Where the fair value of contingent liabilities cannot be measured reliably, they are disclosed on the same basis as other contingent liabilities.

Goodwill, representing purchased goodwill, being the difference of the cost of acquisition of new subsidiaries, joint ventures and associates over the fair value of the net tangible assets acquired, is capitalised as an intangible asset and amortised over a certain period. The period chosen is the Directors' best estimate of the goodwill's useful life.

Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and Buildings

Land and buildings are stated at deemed cost less accumulated depreciation and accumulated impairment losses. In transitioning to FRS 102, the Company revalued land and buildings as at 1 January 2014. This valuation is being used as the deemed cost going forward.

Depreciation

Buildings are depreciated on a straight-line basis at a rate of 2 - 4% per annum on both cost and valuation.

All other assets are depreciated on a straight-line basis at such rates as will write off the cost of these assets over the period of their expected useful lives.

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Derecognition

Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the consolidated statement of financial activities.

2 Accounting Policies and Estimation Techniques - continued

Impairment of Non-Financial Assets

At each balance sheet date non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset (or asset's cash generating unit) may be impaired. If there is such an indication the recoverable amount of the asset (or asset's cash generating unit) is compared to the carrying amount of the asset (or asset's cash generating unit).

The recoverable amount of the asset (or asset's cash generating unit) is the higher of the fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's (or asset's cash generating unit) continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset.

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the consolidated statement of financial activities with the exception of losses on previously revalued assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increases accumulated in reserves in respect of that asset.

If an impairment loss subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the consolidated statement of financial activities except to the extent a previous impairment loss was recognised in reserves.

Stocks

Stocks and work in progress have been valued at the lower of cost (which is comprised of suppliers' invoice price of materials) and net realisable value.

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discounts), less all costs to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of inventory is impaired, the identified inventory is reduced to its selling price less costs to complete and sell, and an impairment loss is recognised in the consolidated statement of financial activities. Where a reversal of the impairment is recognised the impairment loss is reversed, up to the original impairment loss, and is recognised as a credit in the consolidated statement of financial activities.

Financial Fixed Assets

Investments in associated undertakings, where the Group has a long-term strategic interest, are recorded using the equity method of accounting. Under this method, the Group's current year share of post-acquisition gains less losses are included in the consolidated statement of financial activities and added to the carrying value of the investments in the balance sheet.

2 Accounting Policies and Estimation Techniques - continued

The Group's share of income and results of joint ventures, which are entities in which the Group holds an interest on a long-term basis and which are jointly controlled by the Group and one or more other ventures under a contractual arrangement, are equity accounted from the dates on which the joint venture agreements are finalised.

Interests in subsidiary undertakings are stated in the Company's balance sheet at cost, less provision for any permanent diminution in value.

Accounting for Partnership Interests

These financial statements include the results of TBG Learning Limited, and its share of the results of Rehab JobFit LLP. In accordance with FRS 102 Section 15, the Group has included its share of assets, liabilities and profits from the 51% share held in Rehab JobFit LLP. Rehab JobFit LLP is a limited liability partnership between The Rehab Group, TBG Learning Limited, and Interserve PFI 2009 Limited. Both parties jointly control the partnership. The Rehab Group has a 51% interest in the surplus, assets and liabilities of the partnership. The Rehab Group has assigned this interest to TBG Learning Limited. TBG Learning Limited has been appointed to the partnership as a corporate member. The partnership remains under the joint control of The Rehab Group and Interserve PFI 2009 Limited. There is no restriction on the distribution of the partnership's surpluses and reserves.

Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity date of three months or less. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and cash equivalents, as defined above, net of outstanding bank overdrafts, if any.

Financial Instruments

Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and amounts due from group companies, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the consolidated statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in income and expenditure.

Notes to the Financial Statements

2 Accounting Policies and Estimation Techniques - continued

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

Financial Liabilities

Basic financial liabilities, including trade and other payables, bank loans and amounts due to group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset, and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Unlisted Investments

The Company holds investments in unlisted equity shares of a number of entities. It is considered by the Directors that the fair value of these shares cannot be measured reliably. These investments are measured at cost less impairment.

Trade and Other Debtors

Trade debtors, which generally have 30-90-day terms, are recognised and carried at the lower of their original invoiced value and recoverable amount. Where the time value of money is material, receivables are carried at amortised cost. Provision is made when there is objective evidence that the company will not be able to recover balances in full. Balances are written off when the probability of recovery is assessed as being remote.

2 Accounting Policies and Estimation Techniques - continued

Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity, which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Group's work or for specific projects being undertaken by the Group.

Provisions and Contingencies

Provisions

Provisions are recognised when the company has a present legal or constructive obligation because of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Contingencies

Contingent liabilities, arising because of past events, are recognised when it is probable that there will be an outflow of resources and the amount can be reliably measured at the reporting date.Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

3 Total income by geographical location

Current year	2019 €'000	2018 €'000
Ireland	130,390	122,364
UK	11,806	15,423
Other	2,939	2,942
	145,135	140,729

Notes to the Financial Statements

4 Fundraising and donations

Current year	Unrestricted €'000	Restricted €'000	2019 €'000
Local fundraising	179	6	185
Donations	27	-	27
Other	-	257	257
	206	263	469

Fundraising and donations Prior year	Unrestricted €'000	Restricted €'000	2018 €'000
Local fundraising	250	40	290
Donations	130	-	130
	380	40	420

5 Grant income

Current year	Unrestricted €'000	Restricted €'000	2019 €'000
Capital grants	-	1,241	1,241
Other grants	264	207	471
	264	1,448	1,712

Grant income Prior year	Unrestricted €'000	Restricted €'000	2018 €'000
Capital grants	-	771	771
Other grants	325	313	638
	325	1,084	1,409

6 Training, support and employability

Current year	Unrestricted €'000	Restricted €'000	2019 €'000
HSE	16,126	-	16,126
Education Training Boards (ETBs)	1,781	23,529	25,310
Department for Work and Pensions (UK)	511	-	511
Scottish Government	2,151	-	2,151
Department of Education	724	-	724
Glasgow City Council (UK)	254	332	586
Department of Justice	200	-	200
Other	2,477	307	2,784
	24,224	24,168	48,392

Training, support and employability Prior year	Unrestricted €'000	Restricted €'000	2018 €'000
HSE	14,956	-	14,956
Education Training Boards (ETBs)	1,657	24,370	26,027
Department for Work and Pensions (UK)	3,493	-	3,493
Scottish Government	1,368	123	1,491
Department of Education	858	-	858
Glasgow City Council (UK)	44	317	361
Other	3,501	555	4,056
	25,877	25,365	51,242

Notes to the Financial Statements

7 Day activity and care services

Current year	Unrestricted €'000	Restricted €'000	2019 €'000
HSE Care Services	-	66,716	66,716
UK Care Services	819	-	819
Housing Services	683	-	683
CE Scheme	-	308	308
Other	65	620	685
	1,567	67,644	69,211

Prior year	Unrestricted €'000	Restricted €'000	2018 €'000
HSE	57,683	1,161	58,844
Other	1,744	-	1,744
	59,427	1,161	60,588

8 Social enterprises

Current year	Unrestricted €'000	Restricted €'000	2019 €'000
Department of Work and Pensions (UK)	921	-	921
Wages Subsidy Scheme - Department of Social Protection	2,342	-	2,342
Income from trading activities – Ireland	17,234	-	17,234
Income from trading activities - Scotland	4,854	-	4,854
	25,351	-	25,351

Social enterprises Prior year	Unrestricted €'000	Restricted €'000	2018 €'000
Department for Work and Pensions (UK)	1,072	-	1,072
Wages Subsidy Scheme - Department of Social Protection	2,477	-	2,477
Income from trading activities	23,521	-	23,521
	27,070	-	27,070

9 Analysis of expenditure

Current year	Fundraising €'000	Training support & employability €'000	Day activity & care services €'000	Social enterprises €'000	2019 Total €'000
Staff costs (note 12)	93	36,413	50,142	11,019	97,667
Depreciation (note 16)	12	996	1,965	510	3,483
Other operating costs	52	11,896	15,759	4,376	32,083
Prizes and retailer commission	-	-	-	-	-
Raw materials and freight	-	36	-	11,077	11,113
Net finance charge (note 13)	-	2	18	12	32
Taxation (note 14)	-	-	-	22	22
Increase/ (decrease) in stock and WIP (note 18)	-	-	-	(23)	(23)
	157	49,343	67,884	26,993	144,377

Analysis of expenditure Prior year	Fundraising €'000	Training support & employability €'000	Day activity & care services €'000	Social enterprises €'000	2018 Total €'000
Staff costs (note 12)	76	36,352	48,443	11,288	96,159
Depreciation (note 16)	4	956	1,503	564	3,027
Other operating costs	49	14,363	14,590	3,452	32,454
Prizes and retailer commission	-	-	-	-	-
Raw materials and freight	-	34	-	11,934	11,968
Net finance charge (note 13)	-	18	(2)	14	30
Taxation (note 14)	-	2	-	23	25
Increase/(decrease) in stock and WIP (note 18)	-	(6)	-	27	21
	129	51,719	64,534	27,302	143,684

Notes to the Financial Statements

9 Analysis of expenditure - continued

Included in the analysis above are the following support costs:

Analysis of support costs Current year	Governance €'000	Human resources €'000	Information technology €'000	Finance & administration €'000	Policy Compliance & communication €'000	2019 Total €'000
Staff costs	488	2,448	431	2,458	1,727	7,552
Other operating costs	358	738	2,909	554	578	5,137
	846	3,186	3,340	3,012	2,305	12,689

Analysis of support costs Prior year	Governance €'000	Human resources €'000	Information technology €'000	Finance & administration €'000	Policy Compliance & communication €'000	2018 Total €'000
Staff costs	349	2,258	299	2,426	1,804	7,136
Other operating costs	324	841	2,021	414	577	4,177
	673	3,099	2,320	2,840	2,381	11,313

Where staff or other costs in support functions are borne centrally, they are charged out on the basis of headcount, time allocation or in the case of Information Technology based on users of technology; otherwise support costs are incurred wholly and exclusively within the service.

9 **Analysis of expenditure** - continued	2019 €'000	2018 €'000
Analysis of governance costs		
Board and committee meeting costs	23	18
Company secretarial costs	140	108
Legal, strategy and other costs	231	53
External audit fees		
- Statutory audit	176	176
Other external audit fees	15	20
Internal Audit	261	298
	846	673

10 Net income

	2019 €'000	2018 €'000
Net income for the year has been arrived at after charging:		
Auditors' remuneration		
- Statutory audit of group and subsidiaries' accounts	176	176
- Company secretarial services	28	-
	204	176
Depreciation of tangible fixed assets owned	3,483	3,027
Operating lease rentals:		
- Property	4,342	3,654
- Other	840	728
Realised gain/(loss) on foreign currency transactions	56	(11)
Cost of stock recognised as an expense	-	-

Whilst The Rehab Group is a charity and does not in the main incur corporation tax, it does remit significant payroll taxes and incurs a significant cost in irrecoverable VAT.

11 Exceptional items

	2019 €'000	2018 €'000
Reorganisation costs	608	819
	608	819

The above items are considered exceptional by virtue of its once off nature.

12 Staff costs.

The average monthly number of persons employed by the Group during 2019 analysed by category was as follows: 3,094 (2018: 3,069). All Directors of the Company are non-executive and receive no remuneration.

	2019 Number	2018 Number
Management	185	180
Administration / support	190	203
Service delivery	2,719	2,686
	3,094	3,069

Notes to the Financial Statements

12 Staff costs - continued

	2019 €'000	2018 €'000
Their aggregate remuneration comprised:		
Staff costs:		
- Wages and salaries	82,561	81,504
- Social welfare costs	8,764	8,466
- Retirement benefit costs	6,342	6,189
	97,667	96,159
- Other compensation costs – termination benefits	397	740
	98,064	96,899

All the amounts stated above were treated as an expense of the Group in the financial year. No amount was capitalised into assets.

The Group operates a number of defined contribution pension schemes for employees of Group companies. All are held in separate trustee administered funds.

Remuneration includes salary, redundancy costs and benefit in kind on motor vehicles but excludes pension scheme contributions.

	2019 Number	2018 Number
The remuneration of higher paid employees excluding redundancy		
€60,000 - €70,000	52	46
€70,001 - €80,000	29	29
€80,001 - €90,000	11	10
€90,001 - €100,000	2	7
€100,001 - €110,000	7	3
€110,001 - €120,000	2	3
€120,001 - €130,000	-	-
€130,001 - €140,000	2	3
€140,001 - €150,000	1	1
	106	102

The Chief Executive has an annual salary of €141k.

12 Staff costs - continued

If redundancy costs were included, this table would be presented as follows:

	2019 Number	2018 Number
The remuneration of higher paid employees including redundancy		
€60,000 - €70,000	52	44
€70,001 - €80,000	30	29
€80,001 - €90,000	11	11
€90,001 - €100,000	3	7
€100,001 - €110,000	7	3
€110,001 - €120,000	2	3
€120,001 - €130,000	-	-
€130,001 - €140,000	2	3
€140,001 - €150,000	1	1
€170,001 - €180,000	-	2
€190,001 - €200,000	-	2
€230,001 - €240,000	-	1
	108	106

Employer pension contributions made to defined contribution schemes for these 108 employees amounted to €549,808 during the year.

Included in the remuneration figures used to complete this table are redundancy costs totalling €93,445 and benefits in kind totalling €135,679. Total remuneration paid to the Senior Leadership Team (SLT) in 2019 amounted to €944,715 (2018: €1,018,119).

13 Finance costs

	2019 €'000	2018 €'000
This interest was in respect of:		
Interest receivable	(1)	(5)
Interest payable:		
Borrowings wholly repayable within five years	33	35
Borrowings not wholly repayable within five years	-	-
Total charge	32	30

Notes to the Financial Statements

14 Taxation

	2019 €'000	2018 €'000
Corporation tax:		
Overseas corporation tax on profit in the current year	22	25

The Group's operations are substantially not for profit and accordingly avail of the Charities exemption from corporation tax. The remainder of operations, which are subject to corporation tax, have, where possible, utilised tax losses brought forward to derive a nil charge for tax. The charge above relates to the activities of the Polish branch of Rehab Enterprises Limited.

15 Company surplus/deficit for the financial year.

In accordance with Section 304 of the Companies Act 2014, the Company is availing of the exemption from presenting its individual income and expenditure account to the Annual General Meeting and from filing it with the Registrar of Companies. The Company's Surplus for the year is €3.15m (2018: deficit of €2.26m).

16 Tangible assets

Current year	Land & buildings €'000	Plant & machinery €'000	Fixtures & fittings €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
Group						
Cost						
At 1 January 2019	48,861	13,390	9,240	11,172	4,719	87,382
Reclassification / transfers	-	3	(485)	1	-	(481)
Translation adjustment	170	86	9	45	5	315
Additions	5,808	153	660	762	147	7,530
Disposals	(793)	(128)	(66)	(272)	(15)	(1,274)
At 31 December 2019	54,046	13,504	9,358	11,708	4,856	93,472
Accumulated depreciation						
At 1 January 2019	10,621	12,806	8,794	9,776	4,183	46,180
Reclassification / transfers	-	3	(485)	1	-	(481)
Translation adjustment	66	68	7	38	4	183
Charge for the year (note 9)	1,745	220	245	910	363	3,483
Disposals	(534)	(128)	(66)	(272)	(5)	(1,005)
At 31 December 2019	11,898	12,969	8,495	10,453	4,545	48,360
Net book amounts						
At 1 January 2019	38,240	584	446	1,396	536	41,202
At 31 December 2019	42,148	535	863	1,255	311	45,112

16 **Tangible assets** - continued

Group - continued
Included above are the following amounts in respect of assets held under finance leases.

	2019 €'000	2018 €'000
Net book amount	76	119
Depreciation charge for year	43	43

The estimated useful lives of fixed assets by reference to which depreciation is calculated are as follows:

Freehold and leasehold buildings	25 - 50 years
Plant and machinery	3 - 10 years
Fixtures and fittings	3 - 10 years
Motor vehicles	5 - 7 years
Computer equipment	3 - 5 years

In transitioning to FRS 102, the Company chose to revalue freehold land and buildings as at 1 January 2014. The properties included in freehold land and buildings were valued in Ireland by Lisney, 24 St Stephen's Green, Dublin 2, an independent valuer, on a fair value basis. These valuations are included above and are being used as the deemed cost going forward in line with FRS 102.

In undertaking the valuation (for both Group and Company properties), Lisney have made the following assumptions:
- that all property titles are deemed good and marketable freehold/long leasehold in compliance with modern conveyance practice;
- that all properties comply with all relevant planning permissions and after legislative requirements for existing developments and use;
- that there are no undisclosed "tenant improvements";
- that all properties, where relevant, comply with all HIQA standards and regulations;
- that there is no outstanding capital expenditure on any of the subject properties.

Certain freehold and leasehold land and buildings are charged as security for the Company's bank advances and loans. These are detailed below.

Freehold land and buildings includes land of €8.87m (2018: €8.87m) which is not depreciated.

Notes to the Financial Statements

16 Tangible assets – continued

Current year	Land and buildings €'000	Plant and machinery €'000	Fixtures and fittings €'000	Computer equipment €'000	Motor Vehicles €'000	Total €'000
Company						
Cost						
At 1 January 2019	26,415	7,953	7,281	9,039	4,193	54,881
Additions	4,472	44	576	639	147	5,878
Transfers	-	-	-	-	-	-
Disposals	(264)	-	-	(16)	-	(280)
At 31 December 2019	30,623	7,997	7,857	9,662	4,340	60,479
Accumulated depreciation						
At 1 January 2019	6,949	7,821	6,902	7,845	3,840	33,357
Charge for the year	1,033	31	185	817	294	2,360
Disposals	(37)	-	-	(16)	-	(53)
Transfer	-	-	-	-	-	-
At 31 December 2019	7,945	7,852	7,087	8,646	4,134	35,664
Net book amounts						
At 1 January 2019	19,466	132	379	1,194	353	21,524
At 31 December 2019	22,678	145	770	1,016	206	24,815

16 Tangible assets - continued

The Rehab Group has received capital grants from the Health Service Executive and Local Authorities in respect of various property developments. In addition, certain properties are provided as security to financial institutions. Legal charges have been registered against the related properties as a result, details of which are set out below:

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
Unit 2, Parkmore Business Park, Galway	453	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Clash, Co. Kerry	266	59	Kerry County Council	Indenture of mortgage	02-Apr-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	607	1,132	South Eastern Health Board	Mortgage	22-Dec-98
The Ramparts, Dundalk, Co. Louth	100	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	499	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Liosbaun, Galway	208	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	266	546	North Eastern Health Board	Charge	14-Feb-03
Kylemore Road, Ballyfermot, Dublin 10	832	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
St. Anne's, Charleville Road, Tullamore, Co. Offaly	234	349	Midland Health Board	Mortgage	21-Feb-02
Model Farm Road, Cork	582	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	83	311	Southern Health Board	Mortgage and charge	06-Nov-00
Clash, Tralee, Kerry	266	381	Southern Health Board	Mortgage and charge	10-Nov-99
Grafton Court, Longford	83	549	Midland Health Board	Mortgage and charge	21-Sep-00
Mullaghboy Industrial Estate, Navan, Co. Meath	582	265	North Eastern Health Board	Mortgage	25-Jun-99
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	344	378	HSE		08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork	107	111	HSE		08-Dec-19

*Note: All sums due or hereafter due from the company

16 Tangible assets - continued

There are a number of legal charges in place over the related properties as a result of the grants received within Newgrove Housing Association. Details of the charges registered are set out below:

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective period
16 Glenina Heights, Dublin Road, Galway	214	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	404	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	105	600	Cavan County Council	Mortgage	30-Apr-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	630	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	272	444	Longford County Council	Mortgage	13-Oct-03
Property at Folio 7276F, Knocklofty, Waterford	820	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	329	1,256	Galway City Council	Mortgage	18-Feb-08
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	250	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepaside, Co. Dublin	279	425	Dun Laoghaire Rathdown County Council	Mortgage	15-Jun-05
Lands of Townland of Kilnamack West, Folio 7176F	-	140	Health Service Executive (South East)	Mortgage	18-Aug-08
No 22 The Willows, Oakleigh Wood, Tulla Rd, Ennis, Co. Clare	206	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	517	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	307	899	Meath County Council	Mortgage	22-Apr-10
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	210	347	Donegal County Council	Mortgage	13-May-03
20 Balreask Manor, Navan, Co. Meath	255	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	174	382	Longford County Council	Mortgage	08-Nov-06
Folio 14861F Register County Monaghan	319	374	Monaghan County Council	Mortgage	09-Jan-15

16 Tangible assets - continued

There are also charges in place in relation to properties in Newgrove Housing Association Ltd which are not registered in the CRO as set out below:

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
No. 4 & 5 Claragh Glen, Tonnaphubble, Sligo	291	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	89	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	222	446	Wicklow County Council	Mortgage	30-Apr-02
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	242	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	383	1397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Mayo	170	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	960	3302	Limerick City Council	Mortgage/Charge	15-Feb-12
No. 13 Rosog, Ballinamore Co. Leitrim	89	251	Leitrim County Council	Mortgage	31-May-06
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	206	482	Louth County Council	Mortgage	25-May-09
Ballard House, Clara Road, Tullamore, Co. Offaly	221	511	Offaly County Council	Mortgage	06-Feb-08
No. 1 Cluain Mhuillean, Tyone, Nenagh, Co Tipperary	222	342	North Tipperary County Council	Mortgage	18-Jul-05
Larissa, Strandhill Road, Sligo	246	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	734	2869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breaffy Road, Castlebar, Co. Mayo	242	559	Mayo County Council	Mortgage/Charge	December 2017
Cloogh, Doon, Tralee, Co. Kerry	442	436	Kerry County Council	Mortgage	June 2019
Clonlara, 6 Monaskeha Heights, Co. Clare	406	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	211	240	Offaly County Council	Mortgage	December 2017
Boulia, Firies, Killarney, Co. Kerry	260	288	Kerry County Council	Mortgage	December 2017
Kilmurray, Kenmare, Co. Kerry	9	54	Kerry County Council	Charge	December 2017
Gortrooskagh, Kenmare, Co. Kerry	-	75	Kerry County Council	Charge	December 2017
Kilcummin, Killarney, Co. Kerry	491	77	Kerry HSE	Charge	December 2017
Gortacoosh, Killarney, Co. Kerry	490	503	Kerry HSE	Charge	June 2019
Carton, Strandhill, Co. Sligo	352	345	Sligo County Council	Charge	August 2018
Dooncaha, Tarbert, Co. Kerry	411	238	Kerry County Council		
Teach Rua, Ennis, Co. Clare	295	295	Clare County Council		

Notes to the Financial Statements

16 Tangible assets - continued

In the UK legal charges are in place over the properties noted below:

Property	Carrying amount Stg £'000	Amount secured Stg £'000	Person entitled	Nature of charge	Effective date
Pavilion 7, Watermark Park, 325 Gowan Road, Glasgow	12	737	R.B.S.	1st standard security	28 October 2008

17 Financial assets

Current year	Investment in associates €'000	Other investments €'000	2019 Total €'000
Group			
Balance at beginning of year	283	-	283
Net share of profits and losses	949	-	949
Disposal proceeds/ Adjustments	-	-	-
Distributions received	(950)	-	(950)
Balance at end of year	282	-	282

The investment in associates' value represents the Group's shares of assets and liabilities in The Care Trust Limited. The primary activity of The Care Trust Limited is charitable fundraising for which The Rehab Group is a beneficiary.

17 Financial assets - continued

At 31 December 2019	**The Care Trust Limited €'000**	**Group share 50% €'000**
Tangible assets	93	47
Debtors	72	36
Cash	714	357
Total assets	879	440
Creditors< 1 year	(310)	(155)
Total liabilities	(310)	(155)
Adjustments	-	(3)
Total reserves	569	282

At 31 December 2018	**The Care Trust Limited €'000**	**Group share 50% €'000**
Tangible assets	26	13
Debtors	40	20
Cash	926	463
Total assets	992	496
Creditors< 1 year	(420)	(210)
Total liabilities	(420)	(210)
Total Reserves	572	286

Notes to the Financial Statements

17 Financial assets – continued

During 2011, The Rehab Group entered into a limited liability partnership with Interserve plc. This led to the formation of Rehab JobFit LLP. The Rehab Group owns 51% of the shares in Rehab JobFit LLP and the Group's share of results and assets and liabilities are reported through TBG Learning Limited, who are also party to the partnership agreement. There were no capital costs incurred.

Company	2019 €'000	2018 €'000
Balance at beginning of year	361	318
Net share of profits and losses	949	982
Additions	-	-
Distribution received	(950)	(939)
Balance at end of year	360	361

The information in respect of subsidiary and associate companies is given in note 34.
Unlisted investments are carried at cost less impairment because their fair value cannot be measured reliably.

18 Stocks

	2019 €'000	2018 €'000
Group		
Raw materials and consumables	756	730
Work in progress	39	37
Finished goods	328	377
	1,123	1,144
Decrease during the year	(21)	(21)

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €nil (2018: €nil). There are no stocks pledged as security. Replacement cost of stocks does not significantly differ from the amounts included above.

	2019 €'000	2018 €'000
Company		
Finished goods	21	21
	21	21
Increase during the year	-	6

19 Debtors

	2019 €'000	2018 €'000
(a) Amounts falling due within one year		
Group		
Trade and public authority debtors	15,316	14,987
Prepayments and accrued income	2,040	2,398
VAT	300	322
Other debtors	6	389
	17,662	18,096
Company		
Trade debtors	11,409	11,448
Amounts owed by subsidiary companies	3,456	3,169
Prepayments and accrued income	1,120	934
VAT	24	11
	16,009	15,562
(b) Amounts falling due after more than one year		
Company		
Amounts owed by subsidiary companies	3,844	3,136

Other than as indicated all debtors are due within one year. All trade debtors are due within the company's normal terms. Trade debtors are shown net of impairment in respect of doubtful debts.

The amounts owed by subsidiary companies after more than one year are unsecured, interest free and repayable on demand. However, The Rehab Group has confirmed by way of letter of support that it will not demand payment of such balances as long as the subsidiary companies require financial support, hence the balances owed by subsidiary companies have been classified as being due after one year.

20 Creditors - Amounts falling due within one year

	2019 €'000	2018 €'000
Group		
Bank loan (note 23) (secured)	14	65
Bank overdrafts (note 23) (secured)	616	210
Trade creditors	3,481	3,012
VAT	305	267
PAYE/Social insurance	2,104	2,046
Payment on account	142	-
Accruals	10,052	10,547
	16,714	16,147
Creditors for taxation and social welfare included above	2,409	2,313

Company		
Trade and other creditors	2,446	3,567
PAYE/social insurance	1,783	1,734
Amounts owed to Group companies	192	22
Accruals	5,376	4,689
Float provided by the ETB	1,500	1,500
	11,297	11,512
Creditors for taxation and social welfare included above	1,783	1,734

Trade Creditors

The carrying amounts of trade and other payables approximate to their fair values largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

Taxes and Social Security Costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year-end date.

Amounts Owed to Group Companies

The amounts due to Group companies are unsecured, interest free and repayable on demand.

Others

The terms of accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand. The Rehab Group has utilised its right of offset for cash and overdrafts.

21 Creditors - Amounts falling due after more than one year - continued

	2019 €'000	2018 €'000
Group		
Bank loan (secured) (note 23)	-	11
Finance Leases	76	119
	76	130
Company		
Bank loan (secured) (note 23)	-	-
Accruals	-	-
	-	-

Accruals
The terms of accruals are based on the underlying contracts.

22 Provisions for liabilities and charges

Current year	Onerous leases €'000	Other €'000	2019 €'000
Group			
As at 1 January 2019	651	2,412	3,063
Foreign currency	-	(4)	(4)
Released/charged to the consolidated statement of financial activities	-	(15)	(15)
Utilised during year	(86)	(930)	(1,016)
As at 31 December 2019	565	1,463	2,028

Provisions for liabilities and charges Prior year	Onerous leases €'000	Other €'000	2018 €'000
Group			
As at 1 January 2018	954	3,561	4,515
Foreign currency	-	(10)	(10)
Released/charged to the consolidated statement of financial activities	-	(249)	(249)
Utilised during year	(303)	(890)	(1,193)
As at 31 December 2018	651	2,412	3,063

Under the terms of grant agreements with local authorities, the company is obliged to maintain the properties and has made provision for this obligation in line with recommended practice of the Housing Agency Regulation Office. Provision has been made in respect of unremitted earnings from a subsidiary company due to uncertainty surrounding the receipt of same. The timing of any loss materialising is uncertain. Provision has been made in respect of four onerous contracts arising on leases. Such leases are due to expire between 2020 and 2028.

22 Provisions for liabilities and charges – continued

Current year	Onerous leases €'000	2019 €'000
Company		
As at 1 January 2019	651	651
Transfer	-	-
Released/charged to the statement of financial activities	-	-
Utilised during year	(86)	(86)
As at 31 December 2019	565	565

Provisions for liabilities and charges Prior year	Onerous leases €'000	2018 €'000
Company		
As at 1 January 2018	954	954
Transfer	-	-
Charged to the statement of financial activities	-	-
Utilised during year	(303)	(303)
As at 31 December 2018	651	651

23 Details of borrowings

	2019 €'000	2018 €'000
Bank loans and overdrafts		
Group		
Current		
Overdraft	616	210
Bank loan	14	65
	630	275
Non-current		
Bank loan	-	11
	630	286

Maturity analysis Current year	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Group				
Indebtedness repayable other than by instalments				
Bank overdraft	616	-	-	616
Indebtedness repayable by instalments				
Bank loans	14	-	-	14
Total	630	-	-	630

23 **Details of borrowings** – continued

Maturity analysis Prior year	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Indebtedness repayable other than by instalments				
Bank overdraft	210	-	-	210
Indebtedness repayable by instalments				
Bank loans	65	11	-	76
Total	275	11	-	286

Security

Group

Overdraft facilities with Bank of Ireland for €0.8m are secured by way of a first legal charge over Unit 2, Parkmore Business Park, Galway.

An overdraft facility of Stg £200k with Royal Bank of Scotland (RBS) is supported by a bond and floating charge over Momentum Scotland Limited and Haven Products Limited and a 1st Standard Security held on the office premises of Momentum Scotland at Unit 7, Watermark Business Park, 325 Govan Road, Glasgow.

Momentum Scotland has one term loan with RBS with balances outstanding at year-end totalling Stg £12k. These were used to purchase the Momentum Scotland head office at Pavilion 7, Watermark Park, 325 Govan Road, Glasgow G51 2SE and are secured by way of a floating charge over the assets of Momentum Scotland and its subsidiaries and a standard charge on the head office. The term loans carry an interest rate of 3.5% (2018: 3.5%). The loan was repaid in Q1, 2020.

The Group has net cash including cash at bank and overdrafts of €11.2m (2018: net cash €14.2m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

The main foreign exchange risk arises from the management of the Group's results and net investments in the United Kingdom. This is managed on a non-speculative basis. The Group does not hedge currency translation exposures. The Group did not enter into foreign exchange contracts during the year.

Under the terms of grant agreements with local authorities, the company's subsidiary, Newgrove Housing Association, an approved housing body, is obliged to maintain the properties and has made provision for this obligation in line with recommended practice of the Irish Council for Social Housing.

Company

Overdraft facilities with Bank of Ireland in the amount of €0.8m are secured by way of a first legal charge over Unit 2, Parkmore Business Park, Galway.

Notes to the Financial Statements

24 Movement in funds

	Balance at 1 January 2019 €'000	Foreign currency €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2019 €'000
Current Year						
Group						
Restricted						
HSE and other capital grants	1,956	-	66,716	(64,232)	(208)	4,232
Educational Training Boards (ETB)	348	-	23,529	(24,737)	-	(860)
JP McManus grants	3,392	-	-	-	(66)	3,326
Local Authority / Housing grants	10,743	-	1,241	-	(669)	11,315
The Great Book	228	-	-	-	-	228
Department of Education	375	-	-	-	(188)	187
Other	1,654	119	2,037	(928)	(19)	2,863
Total restricted funds	18,696	119	93,523	(89,897)	(1,150)	21,291
Unrestricted						
General:						
Donated asset reserve	330	-	-	-	-	330
Other general funds	28,063	(65)	51,612	(54,139)	1,470	26,941
Total general funds	28,393	(65)	51,612	(54,139)	1,470	27,271
Designated						
Fixed asset fund	8,929	-	-	-	(320)	8,609
Total unrestricted funds	37,322	(65)	51,612	(54,139)	1,150	35,880
Total funds	56,018	54	145,135	(144,036)	-	57,171

24 Movement in funds - continued

	Balance at 1 January 2019 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2019 €'000
Current year					
Company					
Restricted					
HSE capital grants and S39 care services	1,956	66,716	(64,232)	(208)	4,232
Educational Training Boards (ETB)	348	23,529	(24,737)	-	(860)
JP McManus grants	3,392	-	-	(66)	3,326
The Great Book	228	-	-	-	228
Department of Education	375	-	-	(189)	186
Other Funds	-	1,185	(678)	-	507
Total restricted funds	6,299	91,430	(89,647)	(463)	7,619
Unrestricted					
General:					
Donated asset reserve	330	-	-	-	330
Unrealised gain on revaluation of property	3,907	-	-	-	3,907
Other general funds	21,268	21,124	(19,755)	782	23,419
Total general funds	25,505	21,124	(19,755)	782	27,656
Designated					
Fixed asset fund	4,327	-	-	(319)	4,008
Total unrestricted funds	29,832	21,124	(19,755)	463	31,664
Total funds	36,131	112,554	(109,402)	-	39,283

Notes to the Financial Statements

24 Movement in funds - continued

	Balance at 1 January 2018 €'000	Foreign currency €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2018 €'000
Prior year						
Group						
Restricted						
HSE and other capital grants	2,208	-	1,197	(1,285)	(164)	1,956
Educational Training Boards (ETB)	-	-	24,370	(24,022)	-	348
JP McManus grants	3,458	-	-	-	(66)	3,392
Local Authority / Housing grants	10,900	-	771	-	(928)	10,743
The Great Book	228	-	-	-	-	228
Department of Education	564	-	-	-	(189)	375
Other	1,547	(13)	1,312	(1,192)	-	1,654
Total restricted funds	18,905	(13)	27,650	(26,499)	(1,347)	18,696
Unrestricted						
General:						
Donated asset reserve	330	-	-	-	-	330
Other general funds	29,867	(7)	112,972	(116,874)	2,105	28,063
Total general funds	30,197	(7)	112,972	(116,874)	2,105	28,393
Designated						
Fixed asset fund	9,728	-	107	(148)	(758)	8,929
Total unrestricted funds	39,925	(7)	113,079	(117,022)	1,347	37,322
Total funds	58,830	(20)	140,729	(143,521)	-	56,018

24 **Movement in funds** - continued

	Balance at 1 January 2018 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2018 €'000
Prior year					
Company					
Restricted					
HSE capital grants	1,708	1,197	(1,285)	336	1,956
Educational Training Boards (ETB)	-	24,370	(24,022)	-	348
JP McManus grants	3,458	-	-	(66)	3,392
The Great Book	228	-	-	-	228
Department of Education	564	-	-	(189)	375
Total restricted funds	5,958	25,567	(25,307)	81	6,299
Unrestricted					
General:					
Donated asset reserve	330	-	-	-	330
Unrealised gain on revaluation of property	3,907	-	-	-	3,907
Other general funds	23,302	77,822	(80,302)	446	21,268
Total general funds	27,539	77,822	(80,302)	446	25,505
Designated					
Fixed asset fund	4,532	107	(148)	(164)	4,327
Total unrestricted funds	32,071	77,929	(80,450)	282	29,832
Total funds	38,029	103,496	(105,757)	363	36,131

24 Movement in funds - continued

Restricted funds

HSE capital grants: Represents capital grants received from the HSE for capital projects where specific grant agreements exist. Transfers are made from this fund to the general fund in line with the terms of the grant agreement.
HSE care service provision: Represents revenue grants received from the HSE for the provision on Section 39 care services where specific grant agreements exist.

Education and Training Boards (ETB): represents specialist training grants received for the provision of training, education, employment and support services.

JP McManus grants: Represents monies received for two specific capital projects in Limerick and transfers are made to the general fund, which equate to the annual depreciation charge incurred on those assets.

Housing grants: Represents funds received under the Capital Assistance Scheme for social housing in Ireland and transfers are made to the general fund in accordance with the terms of the mortgage agreements attaching to the specific properties.

The Great Book: Represents the funds received from the sale of the Great Book and is restricted for use in the development of a lasting legacy for people with a disability in the arts.

Department of Education: Represents a capital grant received for the building Redhill School in Limerick and transfers are made to the general fund which equate to the annual depreciation charge incurred on the asset.

Other: Represents various other restricted grants or donations given for a specific purpose.

Donated asset reserve: Represents a residential property in Cork bequeathed to the organisation for use by service users.

Designated Funds
This represents capital grants received by the organisation towards the development of specific assets.
Transfers to the general fund are made which equate to the annual depreciation charge incurred on those assets.

25 Operating leases

Group

Operating leases charged in arriving at the surplus attributable to the Group amounted to €3.394m (2018: €4.2m).

Obligations payable at 31 December 2019 on operating lease agreements in place at 31 December 2019 amounted to €11.967m (2018: €11m), analysed as follows:

	2019 €'000	2018 €'000
Leases expiring less than 1 year	2,795	2,792
Leases expiring two to five years	7,105	5,062
Leases expiring after five years	2,067	3,173
	11,967	11,027

26 Net cash provided by/ (used in) operating activities

	2019 €'000	2018 €'000
Net expenditure for the year - parent and subsidiary undertakings	1,099	(2,792)
Share of resources in associate and joint venture undertakings	(949)	(982)
(Profit)/loss on disposal of fixed assets	(244)	-
Net interest costs	32	30
Taxation charge	22	25
Taxation paid	(22)	(25)
Depreciation charge	3,483	3,027
Distributions received from associate company	950	939
(Decrease)/increase in provision for liabilities and charges	(1,031)	(1,442)
(Increase)/decrease in stocks	21	21
Increase / (decrease) in debtors	434	(268)
Decrease in creditors	212	(666)
Noncash foreign exchange	(82)	(5)
Net cash used in operating activities	3,925	(2,138)

27 Analysis of cash and cash equivalents

	31 December 2019 €'000	31 December 2018 €'000
Cash at bank and in hand	11,810	14,633
Overdraft facility repayable on demand	(616)	(210)
Total cash and cash equivalents	11,194	14,423
Debt		
Loans due within one year	(14)	(65)
Loans due after one year	-	(11)
Finance leases	(76)	(119)
	(90)	(195)
Net cash	11,104	14,228

28 Reconciliation of net cash and cash equivalents to movement in net funds

	31 December 2019 €'000	31 December 2018 €'000
Decrease in cash during period	(3,229)	(5,452)
Repayment of borrowings	105	104
Movement in net cash for period	(3,124)	(5,348)
Net cash at start of year	14,228	19,576
Net cash at end of year	11,104	14,228

29 Contingent liabilities

Capital grants

The Group receives grants towards capital expenditure. Such grants are credited to the consolidated statement of financial activities in the year they are received in either restricted or unrestricted funds in accordance with the grant agreement.

If certain circumstances occur (the most significant of which is that the Rehab Group Company, which received the grants, ceases to use the assets to which the grants relate), a certain proportion of these grants could be repayable. The amount repayable should these circumstances have arisen at 31 December 2019 would have been €13.5m (2018: €12.7m).

30 Directors' remuneration, loans and shareholdings

The Directors did not receive any emoluments or compensation either from The Rehab Group or any subsidiary or associate undertakings during the current or previous year. Neither the Group nor any subsidiary or associate company contributed to retirement benefit schemes on behalf of the Directors during the current or previous year.

No fees were paid to any Director by either The Rehab Group or any subsidiary or associate company during the year. An amount of €5,793 (2018: €12,177) has been incurred by the Directors during the year as vouched expenses. No other transactions took place between the Directors and the Group or any subsidiary, associate or joint venture. No Directors hold shares in any of the Group companies. The Group has granted no loans to any of the Directors. Neither The Rehab Group nor any of its subsidiary or associate companies made payments direct to a third party on behalf of Directors. The table below summarises vouched expenses incurred by the Directors, which were incurred on travel, subsistence and accommodation.

	2019 €	2018 €
J. Smith	2,952	2,360
H. Mc Garvey	1,017	1,975
S. McMahon	1,691	4,306
S. Wrigley-Howe (UK)	-	3,536
A. Duffy	133	-
Total	5,793	12,177

30 Directors' remuneration, loans and shareholdings - continued

The Rehab Group has arranged Directors and Officers Liability Insurance for the Directors of the Company and all subsidiary companies.Other than as shown above, any further required disclosures in Sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

31 Guarantees

Group and Company

The Company has granted an irrevocable guarantee to Rehab Foundation Limited in respect of liabilities and losses referred to in Section 357(1)(b) of the Companies Act 2014, which may arise or are likely to arise in respect of the financial year of Rehab Foundation Limited commencing on 1 January 2019 and ending on 31 December 2019.

Rehab Foundation Limited is consolidated in these financial statements and is availing of the exemptions granted under Section 357 of the Companies Act 2014.

The Rehab Group has given guarantees to the Bank Ireland of €0.8m (2018: €0.8m) on behalf of its subsidiary company Rehab Enterprises Limited.

Rehab JobFit LLP is jointly owned by The Rehab Group and Interserve plc. In addition, is a prime contractor with the Secretary of State for Work and Pensions in the United Kingdom. As a part of the contract, Interserve plc has entered into a deed of guarantee under which Interserve guarantees certain obligations of the prime contractor. In support of this guarantee, The Rehab Group has indemnified Interserve plc in respect of 50% of any losses arising under this guarantee.

The Rehab Group has given a guarantee to Scottish Enterprise to pay all rents and other sums and to perform and fulfil all other obligations that may become due in the event that the subsidiary company Haven Products Limited is unable to fulfil the terms of a lease for the property at Block 6, Central Park, Larbert, Scotland.

The Rehab Group has given a guarantee to Scottish Enterprise pursuant to a grant in the amount of Stg£100k awarded to Protective Technology Solutions Limited and Haven Products Limited in the event that Scottish Enterprise seek repayment of said grant.

Guarantee to The Care Trust DAC - On an annual basis the shareholders of The Care Trust DAC (The Care Trust) are asked to enter into a joint agreement to provide for all the losses of The Care Trust. On 1 February 2019, the Rehab Group provided a letter of support in which it agreed equally with the CRC to provide adequate funds to The Care Trust to meet the liabilities of that company as they fall due. The Rehab Group has the power to appoint half of the Directors of The Care Trust and has access to the monthly management accounts of the company.

32 Capital commitments

Capital commitments approved at 31 December 2019 and not provided for in these financial statements are estimated at €376k (2018: €469k) of which €207k (2018: €374k) has been contracted at the balance sheet date and for which €nil (2018: €nil) was received in capital grants at 31 December 2019.

33 Related party transactions

Group

The Directors have availed of the exemption under FRS 102 Section 33 "Related Party Disclosures" which permits qualifying subsidiaries of an undertaking not to disclose details of transactions between Group entities that are eliminated on consolidation. Transactions with Directors are disclosed in note 30.

Details in respect of transactions with associates are discussed in note 17.

The Rehab Group has a limited liability partnership with Interserve plc, which is operated through Rehab JobFit LLP. During the year, TBG Learning Limited entered into a number of transactions with Rehab JobFit LLP. TBG Learning Limited is a 100% subsidiary of The Rehab Group and it acts as a sub-contractor in respect of services provided by Rehab JobFit LLP. In respect of these sub-contracts £49k (2018: £211k) was recorded as revenue by TBG Learning Limited in the year. Amounts due from Rehab JobFit LLP at 31 December 2019 were £nil (2018: £7.5k).

In addition, TBG Learning Limited operate a management services agreement with Rehab JobFit LLP in respect of the provision of specified services to Rehab JobFit LLP, including finance, premises, quality, health and safety services. Amounts charged by TBG Learning Limited under this agreement during the year amounted to £26k (2018: £119k).

There were no related party transactions (other than remuneration – note 12) with key management personnel (defined as the Directors and the SLT). The Directors who served during the period are listed in the Directors' Report. Those staff who were members of the SLT during the year are listed below:

M. Flynn
C. Kelleher
C. Whelan
P. Newnham
K. O'Meara
M. Talbot
B. McGinn
L. Coone
J. Quinsey

Company

The Directors have availed of the exemption under Section 33.1A of FRS 102 in respect of transactions entered into between two or more members of a group, as all parties to such transactions are wholly owned members of that group. Details in respect of transactions with associates are discussed in note 17.

34 Investment in Group undertakings

	Shareholdings/ Ownership			
	Direct %	**Through subsidiary %**	**Company / Charity Number**	**Principal activity**
Incorporated in the Republic of Ireland				
National Learning Network Limited	100	-	248453	Services transferred to the Rehab Group in 2017
Rehab Enterprises Limited	100	-	216680	Logistics, recycling and manufacturing services
RehabCare*	100	-	282889	Dormant, services transferred to the Rehab Group on 1 January 2018
Newgrove Housing Association *	100	-	308429	Housing association
Rehab Foundation Limited	100	-	17662	Dormant
The Care Trust Limited	50	-	45561	Lottery promotions/ fund-raising
The Polio Fellowship of Ireland*	100	-	24172	Services
Stepping Out (Athlone) Limited^ Company limited by guarantee	100	-	353820	Services
Incorporated in the UK				
Momentum Scotland*	100	-	SC127950 / SC004328	Services
Haven Products Limited	-	100	SC023852/ SC018094	Manufacturing/services
Momentum Care Services^	-	100	SC182092 / SC029767	Services
Rehab Group Services Limited	100	-	2989817	Holding
Rehab UK*	100	-	3005672 / 1043839	Dormant
Rehab^	100	-	2725214	Fundraising
TBG Learning Limited	-	100	2236017	Training

Notes to the Financial Statements

34 Investment in Group undertakings – continued

	Shareholdings			
	Direct %	Through subsidiary %	Company / Charity Number	Principal activity
Incorporated in the UK				
Rehab JobFit LLP	51	-	OC361645	Training and employment service
Incorporated in the Kingdom of Saudi Arabia				
Saudi Rehab Group Services Co. LLC	-	100		Services

*A company limited by guarantee and not having a share capital. Rehab controls the composition of the majority of its board
^A company limited by guarantee and not having a share capital The following companies, which were formerly subsidiaries, have completed a voluntary strike off during 2018/2019

2018
Protective Technology Solutions Limited (Struck off)

	Performance		
	Income	Expenditure	Surplus / (Deficit)
	€'000	€'000	€'000
Incorporated in the Republic of Ireland			
National Learning Network Limited	10	(10)	-
Rehab Enterprises Limited	19,619	(21,061)	(1,442)
RehabCare	-	-	-
Newgrove Housing Association Limited	2,299	(1,194)	1,105
The Polio Fellowship of Ireland	64	(95)	(31)

34 Investment in Group undertakings

	Performance		
	Income	Expenditure	Surplus / (Deficit)
	£'000	£'000	£'000
Incorporated in the UK			
Momentum Scotland	4,315	(5,048)	(733)
Haven Products Limited	5,082	(5,466)	(384)
Momentum Care Services	909	(1,361)	(452)
Rehab	64	(64)	-
Rehab Group Services Limited	-	(1,535)	(1,535)
TBG Learning Limited	398	(408)	(10)

34 **Investment in Group undertakings** – continued

	Performance		
	Income	**Expenditure**	**Surplus / (Deficit)**
	SAR'000	**SAR'000**	**SAR'000**
Incorporated in the Kingdom of Saudi Arabia			
Saudi Rehab Group Services Co. LLC (SAR)	-	(488)	(488)

	Position		
	Assets	**Liabilities**	**Funds**
	€'000	**€'000**	**€'000**
Incorporated in the Republic of Ireland			
National Learning Network Limited	791	(167)	624
Rehab Enterprises Limited	3,900	(6,294)	(2,394)
RehabCare	1,244	(1,244)	-
Newgrove Housing Association Limited	15,242	(1,715)	13,527
The Polio Fellowship of Ireland	6,044	(57)	5,987

	Position		
	Assets	**Liabilities**	**Funds**
	£'000	**£'000**	**£000**
Incorporated in the UK			
Momentum Scotland	2,691	(1,213)	1,478
Haven Products Limited	2,201	(2,761)	(560)
Momentum Care Services	336	(1,364)	(1,028)
Rehab Group Services Limited	3	(549)	(546)
Rehab	1,822	(313)	1,509
TBG Learning Limited	1,128	(1,682)	(554)

	Position		
	Assets	**Liabilities**	**Funds**
	SAR'000	**SAR'000**	**SAR'000**
Incorporated in the Kingdom of Saudi Arabia			
Saudi Rehab Group Services Co. LLC (SAR)	1,495	(274)	1,221

34 Investment in Group undertakings – continued

The registered office of the subsidiaries and related companies in the Republic of Ireland is Unit 10D Beckett Way, Parkwest Business Park, Dublin, except as noted below and the registered offices of UK subsidiaries are noted below:

The Care Trust Limited	71-73 College House, Rock Road, Blackrock, Co Dublin
Momentum Scotland	Pavilion 7, Watermark Park, 325 Govan Road, Glasgow, G51 2SE
Haven Products Limited	Pavilion 7, Watermark Park, 325 Govan Road, Glasgow, G51 2SE
Momentum Care Services	Pavilion 7, Watermark Park, 325 Govan Road, Glasgow, G51 2SE
Rehab Group Services Limited	Unit 11, 137 Newhall Street, Birmingham, B3 1SF
TBG Learning Limited	Unit 11, 137 Newhall Street, Birmingham, B3 1SF
Rehab UK	Unit 11, 137 Newhall Street, Birmingham, B3 1SF
Rehab	Unit 11, 137 Newhall Street, Birmingham, B3 1SF
Rehab JobFit LLP	Interserve House, Ruscombe Park, Twyford, Reading, Berkshire, RG10 9JU
Saudi Rehab Group Services Co. LLC	Riyadh, Kingdom of Saudi Arabia

35 Retirement benefit cost

The Rehab Group operates defined contribution pension schemes for employees.

The retirement benefit costs in the financial statements represent the contribution payable by the Group during the year.

The regular cost of providing retirement pensions and related benefits is charged to the consolidated statement of financial activities over the employees' service lives on the basis of a constant percentage of earnings. The Group's contributions to the scheme amounted to €6.3m (2018: €6.2m). Contributions payable at the year-end amounted to €368k (2018: €363k).

36 Financial instruments

The analysis of the carrying amounts of the financial instruments of the Group required under Section 11 of FRS 102 is as follows:

	2019 €'000	2018 €'000
Group		
Financial assets that are equity instruments measured at cost less impairment		
Unlisted fixed asset investments	282	283
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	15,316	14,987
Amounts owed by related parties	-	-
Cash at bank and in hand	11,810	14,633
Financial liabilities measured at amortised cost		
Trade creditors	3,481	3,012
Bank loans and overdrafts	630	286

	2019 €'000	2018 €'000
Company		
Financial assets that are equity instruments measured at cost less impairment		
Unlisted fixed asset investments	360	361
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	11,409	11,448
Amounts owed by subsidiary companies	7,300	3,169
Cash at bank and in hand	6,096	7,690
Financial liabilities measured at amortised cost		
Trade and other creditors	2,446	3,567
Bank loans and overdrafts	-	-

Notes to the Financial Statements

37 Transfer to The Rehab Group

Company

On 1 January 2018, specified assets and liabilities were transferred to The Rehab Group from Rehab Care.

The Group paid €1 as consideration for the transfer of assets and liabilities. The assets and liabilities transferred were valued at net book value on the date of transfer. In line with FRS 102, the Directors believe the market value did not materially differ from the net book value. The following table summarises the value of the assets and liabilities arising on the transfer at 1 January 2018.

Net assets arising on the transfer:

	€'000
Tangible fixed assets	1,007
Stocks	-
Debtors	5,709
Cash at bank	1,820
Creditors (amounts falling due within one year)	(8,172)
Creditors (amounts falling due after one year)	-
Provision for liabilities and charges	-
Net assets transferred	364

At 31 December 2018, all the specified net assets were transferred with the exception of:

	€'000
Property (at net book value)	260
Cash at bank and in hand	1,628
Net assets transferred	1,888

These assets were transferred post year-end or are in the process of being assigned / transferred.

38 Comparatives

Certain comparatives have been re-grouped and re-stated where necessary for classification and comparative purposes.

39 Subsequent events

COVID-19

The Directors of the Rehab Group have considered the impact of the COVID-19 pandemic on the provision of services and on the financial stability of the organisation. The Directors believe that at this time, the organisation is equipped to meet the risks presented by the pandemic and it represents a non-adjusting post balance sheet event and has not resulted in any changes in the numbers in the financial statements.

Background:

At the time of writing, the Rehab Group has faced a low number of cases of suspected and confirmed COVID-19 amongst our staff and the people who use our services, a relatively positive outcome for our organisation and a testament to the efficiency and vigilance of our staff. We have worked closely with the HSE, our funding partners and customers, to adjust our services to meet the best practice guidelines. The majority of our services continue to operate and are adapting well to delivering services in line with government protocols. Not all employees are at work for the duration of this challenging period, as some work is deemed non-essential by the Government. The Rehab Group has availed of all Government assistance during this crisis, particularly in our Irish Enterprises business and in the Scotland-based services.

The impact of COVID-19 is having a significant adverse impact on our fundraising capacity (including a reduction in income from The Care Trust), on some of our social enterprises and on our training services in Scotland. It is generally not having a material financial impact on our Care and Learning services in Ireland at this stage though this will likely change, particularly with regard to National Learning Network utilisation rates and capital requirements to support remote learning. Additional costs will inevitably arise because of the requirement to remodel service delivery as we move through the phased resumption of services. This will include expenditure in the area of IT hardware and remote capabilities in particular. Management have stress-tested cash flow projections and forecasts for the year ahead based on various scenarios and are satisfied the Charity can continue as a going concern.

Momentum Scotland

As referenced earlier, in 2020, the Board of Momentum Scotland made a decision that due to unsustainable, historic and ongoing financial losses, exacerbated by the COVID-19 pandemic, it would be unable to continue as a provider of services across Scotland, resolving to complete an orderly wind-down of its Fair Start Scotland and Community Services commitments. Formal notice, therefore, was submitted to the Scottish government and our delivery partners in May 2020. Most of the Momentum Scotland contracts have transferred to other service providers in the period since then, with a number of staff securing continued employment via a TUPE process.

Rehab Enterprises

In September 2020, the Board took a decision to restructure part of the Rehab Enterprises division.

There are no other events affecting the group since the year-end that require disclosure in or adjustment to the financial statements.

40 Approval of financial statements

The members of the Board of Directors approved the financial statements on 25 September 2020

Notes

RehabGroup

Investing in People, Changing Perspectives

Collaborating for **Impact**

The Rehab Group

10D Beckett Way,
Park West Business Park,
Dublin 12, D12 K276W

Tel: +353 1 205 7200
Fax: +353 1 205 7211
Email: info@rehab.ie
Web: www.rehab.ie

www.facebook.ie/therehabgroup
www.twitter.com/rehabgroup
www.youtube.com/therehabgroup