

# RehabGroup

Investing in People, Changing Perspectives

## BUILDING PATHWAYS TO A BRIGHTER FUTURE



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Annual Report  
2020





## Our Vision

We are a charity that champions...

...the values of diversity and inclusion for 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.

- Quality
- Advocacy
- Dignity
- Justice
- Teamwork

BB

"I would like to say a big thank you to NLN Wexford for supporting me in getting my confidence back. I have made friends for life from my time in the centre."

**Leanne Twyford**  
National Learning Network Wexford



## Welcome to The Rehab Group Annual Report and Financial Statements 2020.

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Frontcover Image: Eamon O'Sullivan, RehabCare Bray tests the quality and durability of a sensory object before passing feedback to the supplier and manufacturer.



#### Explore online

Visit our website to find out more: [www.rehab.ie](http://www.rehab.ie) or follow us and join the conversation

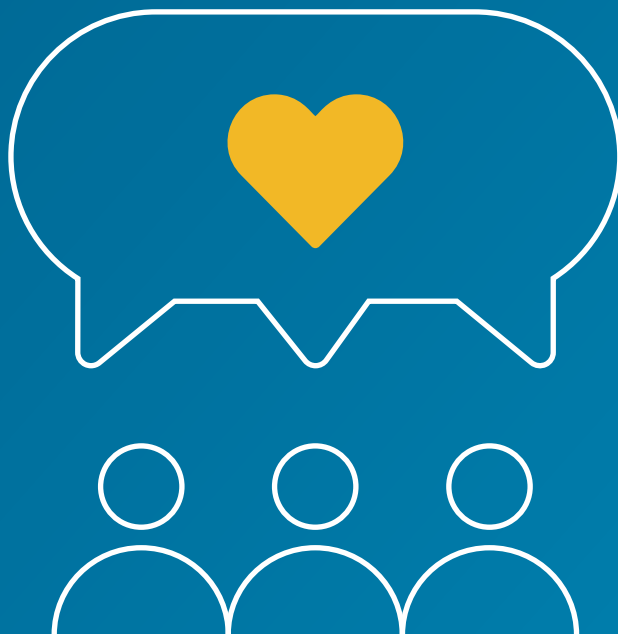
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 [www.twitter.com/rehabgroup](http://www.twitter.com/rehabgroup)

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# Chapter 1

# Directors' Report



### Directors' Report

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## Rehab Group at a Glance

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. Our wide range of services, accessed by more than 10,000 adults and children every year, are delivered in nearly every county in Ireland, along with in Scotland and Poland, by a team of over 2,900 staff in almost 200 locations.

### Core Services

#### Care

Providing a range of support services for people with disabilities (both adults and children) which support them to maximise their independence, their community presence and participation through the provision of day services, residential services and supported accommodation, respite services, home support and outreach community support.

#### Learning

Providing a range of flexible training programmes and services for people who need specialist support following a setback, an accident, a mental health issue, an illness, an injury or have a disability and extra support needs.

#### Employability & Social Enterprises

Providing supported workplaces for people with disabilities while delivering a wide range of high-quality services to customers throughout Ireland, Scotland and Poland.

### Support Functions

## Service Names

### 1 Ireland

**RehabCare**  
Investing in People, Changing Perspectives

**RehabEnterprises**  
Investing in People, Changing Perspectives

**National Learning Network**  
Investing in People, Changing Perspectives

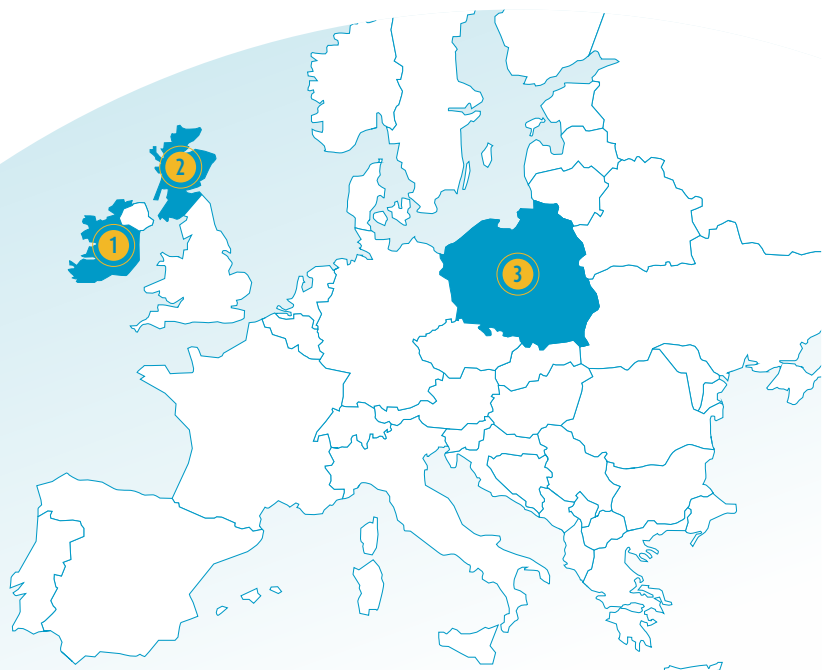


### 2 Scotland

**Haven**  
Investing in People, Changing Perspectives

### 3 Poland

**RehabEnterprises**  
Investing in People, Changing Perspectives



## 2020 at a Glance



**10,000+**

People who use our services



**€141.6m**

Total income  
(Down 2.5% on 2019)



**2,927**

Staff across Rehab Group  
(Down 4% on 2019)



**Care**



**69**

Resource Centres = 1,680 Service Users



**Learning**



**50**

Locations



**Employability and  
Social Enterprises**



**850**

Customers

**59**

Residential Services / Supported  
Accommodation = 233 Adults

**50**

Different Quality and Qualifications  
Ireland (QQI) Programmes

**317**

Employees with a Disability

**10**

Respite Services  
= 591 Adults and children

**210**

Accredited Programmes

**8**

Locations in Ireland

**14**

Outreach Services = 100 service users

**1,779**

Vocational Training Places

**1**

Location in Poland

**853**

Rehabilitation Training Places

**3**

Locations in Scotland



## A Word from our Chair

"2020 was an extraordinary year for all of us. It was a year when resilience became the key theme for the Board, management and all staff of the Rehab Group. The Group has worked really hard to adapt our services and deliver care and learning for the people who needed them the most during this unprecedented global health crisis".

**Aidan Walsh** | Chair



I would like to take this opportunity to welcome, Barry McGinn, our new Chief Executive Officer and acknowledge his contribution throughout 2020. Barry was appointed following an open competition and made a number of senior management appointments in 2020. I wish him and his team every success in the years to come.

A special word of thanks is also due to our outgoing Chair, Jimmy Tolan, whose clear eyed leadership saw him make a very significant contribution to the development of the Group during his tenure which ended in October 2020.

I am privileged to take over the role as Chair of Rehab Group. It is a very special organisation providing highly beneficial services and I am very positive that in the years ahead Rehab Group will continue to provide quality services to those that need them.

COVID-19 impacted many of our services and enterprises. In order to comply with health and safety guidelines from the Government, we were required to temporarily close all of our Day Care and Learning services, as well as several of our Rehab Enterprises Ltd locations throughout Ireland. Our residential services remained available on a full time basis to all residents throughout. Many of our RehabCare staff continued to work on the frontline throughout the height of the pandemic to provide a continuum of care to the most vulnerable people in our services. Staff in NLN (National Learning Network), adapted to new ways of teaching and learning with services moving online for most of 2020. Supports were provided to students and where possible, students received certifications and graduated from their training courses.

A number of our Rehab Enterprises locations, which were already experiencing severe adverse trading conditions, have been permanently impacted by COVID-19; a number of our Scottish services also faced significant adverse impacts. Regrettably, we had no option but to permanently cease our Fair Start Scotland and Smiles services in Ireland due to significant historic and projected financial losses. These were very difficult decisions for the Boards of Rehab Enterprises Limited and Momentum Scotland and were not taken lightly.

The organisation will continue to build operational and financial resilience for the future and strive to safely provide our services and run our businesses in a sustainable way, well into the future.

An amended five-year strategy for the Rehab Group is being finalised in the second half of 2021; this will outline the organisation's planned strategic direction for the coming years and help us to focus our work and services where we can really make a difference to our users.

I wish to acknowledge the support and leadership provided by my Board colleagues in 2020. As Chair, I am very appreciative of the commitment from Board members, who gave selflessly of their time and adjusted seamlessly to a remote operating environment.

I also extend my appreciation to the members of the executive team and to all the staff of the Rehab Group who, despite the disruption caused by COVID-19, through their hard work, dedication and commitment are ensuring that the lives of thousands of people are made better, every day.



## A Word from our Chief Executive Officer

In 2020 we experienced and continue to experience, the most remarkable and unprecedented of times; witnessing events that none of us could ever have predicted. The announcement by the World Health Organisation in March 2020 to declare the COVID-19 outbreak a global pandemic, was a moment that changed all our lives.

**Barry McGinn** | Chief Executive Officer



Ensuring the health, safety and wellbeing of the people we support and the staff who work in Rehab Group, quickly became the organisation's number one priority. As you read through this year's Report, you will hear the lived experiences of some of the people who use our services, the impact the pandemic had on their lives and the innovative ways in which the staff of Rehab Group responded to the challenges brought about by COVID-19.

In extraordinary times you need extraordinary people. I am immensely proud of the dedication, commitment and resilience demonstrated by my colleagues in this past year. I have seen many examples of how the organisation adapted and transformed with pace, ensuring a continuum of care, training and education for the people in our services and keeping our supply chains open for our customers.

As the economic impact of COVID-19 took hold, the vulnerabilities of some of our sites became starker. Sadly we were forced to close our Smiles Retail network which operated as part of Rehab Enterprises. In Scotland, we faced similarly tough decisions. Ongoing losses in our Momentum Scotland business and our Fair Start Scotland programme led to a wind-down of our activities. Our Haven factory site at Inverness also closed. For some time, these operations had been facing significant challenges, which were exacerbated by the COVID-19 pandemic.

These closures, whilst necessary, are a matter of deep regret for the Senior Leadership Team and I. They will, however, help Rehab Group become sustainable into the future. We will continue our focus on cost containment and management across the organisation. By building on the progress made in 2019 and 2020, we can safeguard our services and future proof the organisation for the challenges that are ahead.

2020 also brought opportunities and allowed us to showcase our innovation and responsiveness. We were able to swiftly adapt a part of our Enterprises business, in responding to the demand for PPE for frontline staff in the HSE.

We moved more training and educational content online and saw examples of staff coming together to maintain the delivery of safe services to those who were most vulnerable.

The Rehab Group also ran a strong pre-election 2020 campaign, alongside seven other sister disability organisations, to highlight the underfunding of disability services and how this impacts on people who rely on Section 39 organisations.

We engaged on issues such as the Irish Government's adoption and use of Article 20 of the EU Public Procurement Directive, improvements to the Wage Subsidy Scheme and restoring the rehabilitative training allowance for people with disabilities.

Looking forward, and in building for the future, we will develop a new strategy in 2021. With wide stakeholder engagement, we will detail our strategic priorities and direction for the next five years. The voices of the people in our services, our staff, our stakeholders and our funders will be vital if we are to build on the learning from 2020 and deliver a brighter future together.

I would like to thank our people who have been working remotely during this period for bringing the same dedication and professionalism to their work despite the rapid and radical change in work practice, and for continuing to go above and beyond during this challenging time. Our COVID-19 emergency response team also deserve credit for all of their tireless efforts to ensure the organisation diligently followed all of the public health and HSE guidelines to protect the people in our services and our employees, and to minimise the impact of this deadly virus.

I would like to acknowledge and thank our funders, most notably the Health Service Executive (HSE) and the Education and Training Boards (ETBs), for supporting us to carry out the life changing work that Rehab Group does every day. The pandemic has and will continue to challenge our fundraising efforts in 2021. Rehab Group would like to thank all of the donors, volunteers, customers and community groups across the country who continued to support us during this most difficult of years. Your generosity has enabled us to improve the services we provide for children and adults and support people to live lives of their choosing.

I would also like to acknowledge our former Chair, Jimmy Tolan, for his dedication and hard work as Chair of the Rehab Group over the preceding four years and look forward to working with the new Chair, Aidan Walsh, and the wider Board in the coming years.

I hope that you enjoy reading our Annual Report; in particular, I hope that you take time to focus on the words of those who use our services and our staff. They, more than anyone, offer the greatest testimonial to the value of what we do at Rehab Group.

# Strategy

## Delivering our Future: commencing our new Five Year Strategic Plan

In January 2021, Rehab Group's Senior Leadership Team and Board of Directors commenced working on our Five Year strategic plan, entitled; 'Delivering our Future'. Having successfully navigated the challenges that 2020 presented, it was an opportune time to reinvigorate our vision for the future. In terms of delivering and developing our services, we knew that the people best placed to tell us what works, were the people using, engaging and working within our services.

### All stakeholders were involved:



### Engagement:

- 3 sub-groups, each chaired by a Board member
  - Care and Newgrove
  - Learning
  - Employability and Social Enterprises
- 105 focus groups
- 500 students spoken to from Learning Services
- 1,300 staff survey responses

The work involved hundreds of hours of listening, engaging and debating our mission, our purpose and how we ensure that we go about our business in a way which champions and supports the people who use our services. We want to thank all those who fed into the process during a challenging time.

People with disabilities and those that are disadvantaged deserve to be heard and understood in the corridors of power not just in government buildings, but also in Rehab Group. We commit to being more adaptable and responsive to the people that use our services. While this is a core focus, we will also strive to protect the environment we work in, embed quality and innovation in our work and ensure that our staff are at the heart of everything we do.

Our next steps will see us launch our ambitious plan in Q4, 2021 to all staff and stakeholders. Implementing this plan will fall to each and every one of us across Rehab Group and key performance measures will be monitored throughout to ensure that the organisation is effective in meeting its targets and stays true to its mission and vision.

Our strategic aim is to have greater reach, greater impact and bring about real and meaningful change to the lives of people with disabilities.







# Risk Report

The Rehab Group operates a diverse range of businesses in complex, highly regulated sectors, across a number of jurisdictions with associated financial challenges. It provides services to a broad range of individuals, many of whom are reliant on our services and some that may be vulnerable.

In order for the Rehab Group to safely and sustainably continue to provide quality services, the Rehab Group needs to ensure that it has systems in place to actively identify and manage risks that it faces. The Rehab Group operates a risk management framework that includes the following elements and processes:

- Risk Register.
- Risk Appetite Statement.
- Risk Indicator Report.
- Corporate, divisional and local risk oversight.
- Risk management training and guidance.

The framework is designed to allow for the identification of new risks. It also allows for the effective reporting, monitoring and management of ongoing and emerging risks to our service users.

## Risk Management Approach

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

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

## Risk Management - Governance

Ultimate accountability for risk management lies with the Board. In meeting its responsibility, the Board has constituted a number of committees such as the Audit and Risk, Quality and Safety, Finance and Remuneration committees. The Board has delegated these committees to manage various areas of risk. The executive, led by the CEO, report and provide assurances to these committees relating to risk management activities.

Rehab Group operates a three lines of defence governance model, whereby functions such as Internal Audit and Risk Management provide objective insight into risk management activity and the effectiveness of the control environment.

It is the responsibility of all staff to manage risk by:

- Complying with all Rehab Group policies and procedures and other risk mitigants.
- Identify and escalate current and emerging risks.

## Key Risks

### Funder Concentration Risk

The Rehab Group receives funding for the services that it supplies from a small number of funders. This leaves the Rehab Group in a vulnerable position if any one of these key funders chooses to discontinue their relationship with Rehab Group.

This vulnerability is seen as inherent in the areas that Rehab Group operates in and is mitigated by:

- Ongoing relationship management with the HSE and the ETBs.
- Rehab Group's demonstrable commitment to high quality and responsive services.

## Cost Controls / Financial Sustainability

The Rehab Group is an independent not-for-profit organisation that also operates in a commercial environment. As such, it needs to ensure that its costs do not exceed its income.

To achieve this the following oversight and controls are operated:

- Preparation and monitoring of annual budgets.
- Financial oversight provided by the Board's Finance Committee.
- An active cost limitation / reduction program including:
  - Procurement procedures and review.
  - Remuneration Committee.
- Monthly and quarterly management accounts report.



## Maintaining Quality Services

The people that use Rehab Group services have constantly changing and evolving needs / expectations. The challenge is to evolve and develop at a pace that meets and pre-empt those changing needs.

Rehab Group meets these challenges with:

- Encouragement for and analysis of / learning from complaints, and compliments.
- Regular service user satisfaction surveys and feedback.
- Regional and national advocacy committees.
- Research led service development.
- Internal and external review processes (internal HIQA reviews and funder reviews).
- Compliance with regulations / regulators (HIQA and QQI).

## Health and Safety

Staff work in a range of services across a variety of industries and jurisdictions. Each location comes with their own unique profile of inherent risks and potential to compromise employee safety:

- A Health and Safety Management system operates across all locations.
- Key components to this system include:
  - Incident reporting.
  - Hazard inspection / Auditing.
  - Staff training.
- Metrics of these components are monitored by all levels of the organisation.

## Safeguarding

The Rehab Group supports a diverse group of people that use our services with various degrees of vulnerability. Our goal is to assist the people that use our services to be safe and protected from injury, abuse and other forms of harm.

A dedicated position operates a safeguarding framework with a team of designated officers. The framework includes:

- Policy and procedures aligned with HSE requirements.
- A zero-tolerance approach to abuse.
- Staff training.
- Monitoring of compliance metrics.

## COVID-19 Risk

The Rehab Group has been challenged by the worldwide COVID-19 pandemic.

Services that Rehab Group provide are essential for the people who we provide them to. The Rehab Group focus, throughout the COVID-19 Pandemic, has been to maintain these services while keeping our staff and the people who use our services safe.

To do this, Rehab Group has built on pre-existing contingency plans, and has significantly adapted many of the ways it provides services. This continues to be an evolving risk which may impact on many areas such as service delivery, safety, cost controls, and compliance. Close monitoring and active management of this evolving situation continues.

## Cybersecurity

The Rehab Group is exposed to Information Communications and Technology related risks, including Cyber Security threats which, if left unmanaged, could lead to lost service user / staff data or impact on our ability to maintain effective services. Rehab Group meets these challenges with:

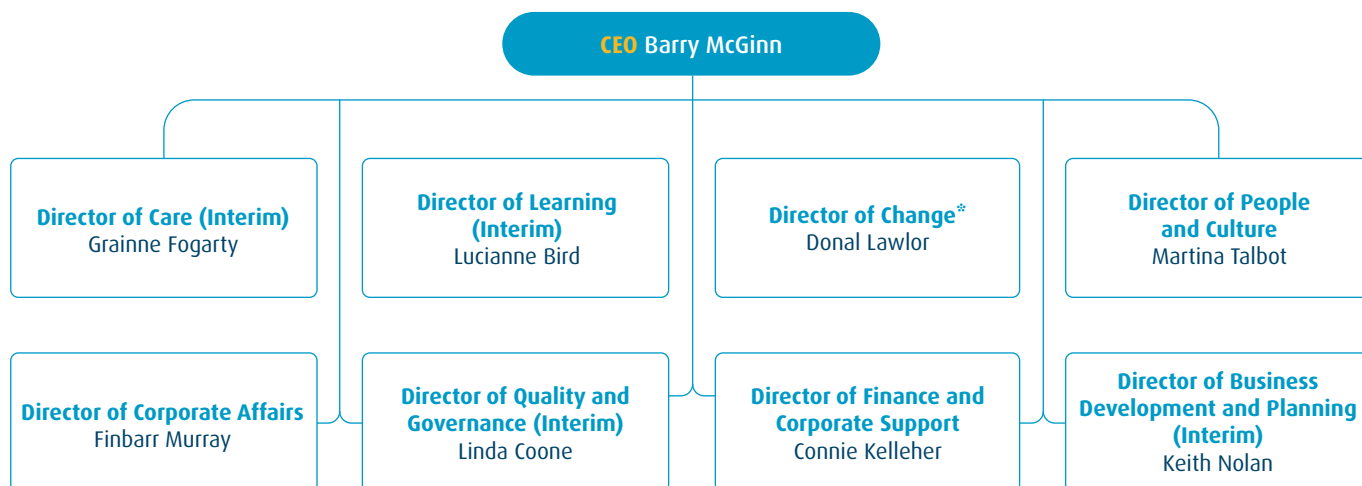
- Software solutions to block phishing and malware attacks.
- Ongoing focus on user awareness, including penetration testing and stimulated phishing attacks.
- Actively monitoring and proactively addressing at risk accounts.
- Tailored solutions to protect against ransomware attacks.
- Ongoing programme to increase resilience to Cyber-attacks.

## Compliance Risk

The Rehab Group is required to comply with a number of regulatory bodies, such as the Health Information and Quality Authority (HIQA), Quality and Qualifications Ireland (QQI), Housing Agency Regulation Office (HARO) and the Charities Regulator. As with any service provider the challenge is to continue to comply with these regulations. The organisation's ability to continue to provide service is placed at risk if we don't comply. Rehab Group meets these challenges through:

- The Rehab Group Quality and Governance Directorate provides oversight, support and leadership in the area of regulation and compliance.
- Quality improvement and compliance metrics are collected regularly through audits, self-checks and activity-based monitoring. The goal of these is to identify and address any non-compliance or quality concerns at an early stage.

## Organisational Structure by Function



*\*Interim responsibility for Employability and Social Enterprises*

### Care (RehabCare)

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.

### Learning (National Learning Network)

National Learning Network is the largest private provider of personalised education, training and employment services in Ireland. National Learning Network provides a range of flexible training programmes and support services in 50 centres around the country for people who need specialist support following a setback, an accident, a mental health issue, an illness, an injury or have a disability and extra support needs.

### Change

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.

### Employability and Social Enterprises

Rehab Enterprises (Ireland and Poland) and Haven Products (Scotland) offer dynamic business solutions to companies and commercial organisations in areas spanning across logistics, information destruction, recycling, packaging, textiles, document storage and scanning. Through competing and operating in the commercial arena, Employability and Social Enterprises provide an accessible and inclusive workplace for people with disabilities. We are committed to building sustainable businesses that provide inclusive employment opportunities for people with disabilities.

### People and Culture

The People and Culture Directorate 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 Department manages all aspects of learning and development for staff.

### Corporate Affairs

A new Corporate Affairs Directorate has been formed, bringing together key support functions to provide greater integrated support to staff and services. The previously dispersed Property and Facilities (encompassing Newgrove Housing Association), ICT, Communications, Fundraising and Public Affairs and Data Protection departments now exist as a single division. This will see greater collaboration and increased opportunities for the Rehab Group to be more efficient and service user-focused. It manages all external, internal and stakeholder communications for the Rehab Group. It is also responsible for public relations

and media relations and provides a press office function for the Rehab Group. The Department manages all public affairs for the Rehab Group including lobbying and campaigning work. The team also manages advocacy at all levels in the Rehab Group along with local and digital fundraising.

### Quality and Governance

The Quality and 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 and safety requirements, deal with complaints, and ensure people who use our services are safe.

### Finance and Corporate Support

The Finance and Corporate Support Directorate is responsible for 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, processing payroll, expenses, accounts receivable and accounts payable.

### Business Development and Planning

The Business Development Directorate 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.



# Providing a range of innovative support services for people with disabilities

## Our Services



Total CareLink and home support hours in 2020



### Bed-nights for children and adults respite services



### People supported in day services and centres



### Adults and children supported by centre-based respite



Individuals in home supports, respite, PA services and hospital discharge



## Adults supported across residential and supported accommodation services

RehabCare provides a range of innovative support services for people with disabilities, both adults and children. Although it has been a challenging year, we have resolved to be resilient in the face of the challenges and continue to support people with mental health difficulties and older people to provide them with pathways to maximise their independence, their community presence and participation.

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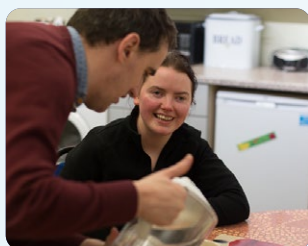


## Our Services (Continued)



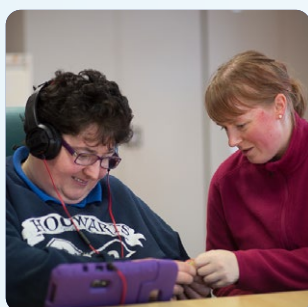
### Day Services

**1,680 individual** service users across the country have availed of support in our Day Service and Resource Centres. The delivery of services during 2020 was done on a rotational and phased basis with the introduction of a blended approach to service provision. The impact of the increased use of technology cannot be underestimated. Many of our service users reported that it helped them to feel that they were still connected and was pivotal in maintaining their well-being.



### Home Support – CareLink

**722 adults** accessed home-based services across Ireland. Services included home help, home support, home-based respite, facilitation of hospital discharge and personal assistance services. Renowned for our flexibility, our home support workers overcame the challenges faced in 2020 to guarantee that the needs of individual clients were upheld during what was a particularly perplexing time for some of the most vulnerable individuals we support.



### Centre-Based Respite

**591 adults and children** are supported by our centre-based respite care services. The services provide people with disabilities the opportunity to take a holiday, while at the same time providing the families/carers with a break from full-time caring.

The presence of a respite service is key in helping a person to remain in the family home for as long as possible. The philosophy of our centre-based services is to provide a home-from-home setting, making it an enjoyable and relaxed time for the individual in an environment where the family can be confident that their family member's needs are being well catered for.



### Residential Services and Supported Accommodation

**233 individuals** were supported in our residential and supported accommodation services across the country. Newgrove Housing Association is the registered Approved Housing Body (AHB) within Rehab Group and provides homes for RehabCare service users. A challenging year for each individual in the wake of a global pandemic; residents were supported throughout to make their own decisions and exercise choice in a way that ensured their personal safety and the safety of those they lived with. These services support people with disabilities to play a more active role in their local communities. Individuals have had the opportunity to gain meaningful employment, are members of local clubs and are encouraged to attain their independence in their local communities.



### Outreach and Community Support

**100 individuals** gained from the outreach and community packages of support developed to meet their individual needs. Our committed staff continued to work with each individual to help them develop new skills and enhance their abilities.

## Care (RehabCare) (continued)

**"I would like to tell my story as to how COVID-19 changed my weekly routine and how I have adapted to change during lockdown."**

I love to play golf on Monday mornings. I attend the centre to do Irish Sign Language with staff members April and Aisling. I go to work, in a school in the afternoon. Since lockdown though, I miss golf and going to work, but I am still doing an Irish Sign Language programme online. I think it is very good and good fun with staff and other participants."

**Mark Biggins**  
RehabCare Galway



**"What has struck me most throughout this challenging period is the level of dedication, hard work and initiative shown by our staff working on the floor every day with residents."**

The fact that our residents have remained so safe, settled and happy throughout all of the restrictions imposed on them is a testament to the commitment of the staff supporting them day in, day out."

**Andrea Browne**  
RehabCare Manager, Tralee



### New Services Developed

#### RehabCare – Innovating to Provide Pathways to a Brighter Future

Thanks to the innovation, determination, and resilience of our staff, we have seen the growth and development of a number of community support services across the country and we've established and grown new services in 2020:

#### Elevate Day Service Programme, Sligo

The programme provides personalised supports to individuals while encouraging them to be engaged as independently as possible in their local community with regards to community inclusion, personal choice, meaningful activities.

#### An Cosan Nua Resource Centre, Cavan

A resource centre was developed in Belturbet based on the identified need in each area. The service focuses on social integration and community inclusion projects and programmes led by New Directions. 50 service users availed of programmes including independent living training, healthy lifestyle programmes and sport and leisure activities.

#### Completion of development works at the Vita Community Hub, Waterford

Propelled by the core principles of New Directions, the service aims to empower service users to become more independent and confident within their own lives. The development of this service will ensure increased service capacity, reinforce existing links with other community organisations to support existing and future service users to develop valued social roles in their own communities.

#### Nenagh Resource Centre opened the Kenyon Street Hub, Tipperary

The service provides educational, recreational and social programmes for 29 participants living with mild to profound intellectual disability. This location will increase the organisation's capacity to meet greater need in the region. The Hub has been key to ensuring essential service delivery throughout COVID-19. This will offer both existing and new students more education, leisure and social opportunities into the future, strengthening a long-standing relationship with the HSE and funders.

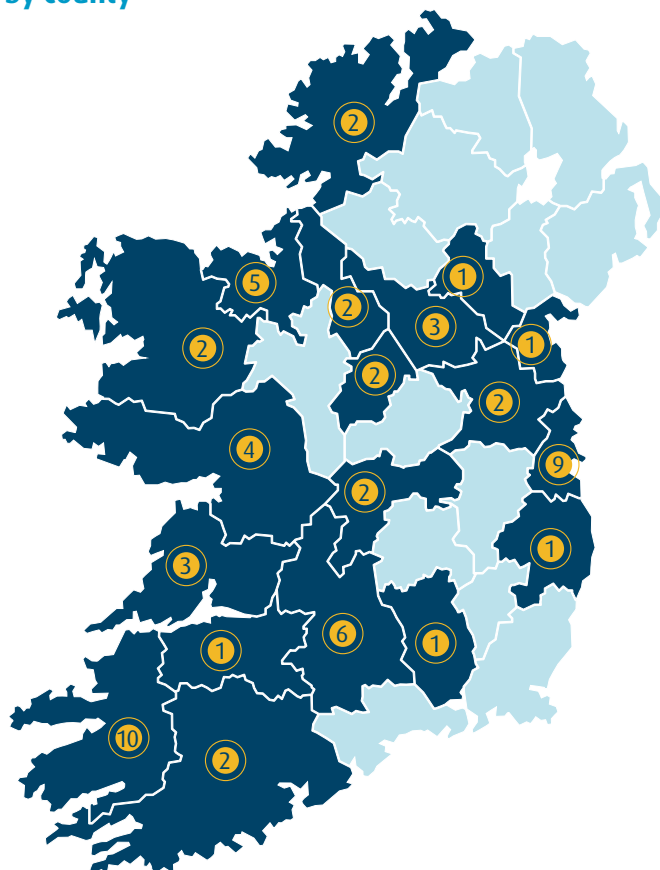
#### Aspect Service

In 2020, the Rehab Group, along with the HSE, commenced work on the taking over of services run by Aspect in Cork. This important service provides specialist support and intervention to over 600 people in the Cork and Kerry area. Aspect is one of the only HSE-funded community outreach services for adults with autism spectrum disorder (ASD) in Ireland.

The Aspect service aims are to enable and support people with Asperger syndrome to maximise their independence, utilise their talents and link into social networks. Person-centred individualised packages of support are arranged based on the individual's aspirations and goals.

The service takeover is expected to be officially completed in early 2021.

## Newgrove Housing Association properties by county



## Newgrove Housing Association

Newgrove Housing Association was established in 1999 and is the registered Approved Housing Body (AHB) within the Rehab Group. Newgrove provides homes for RehabCare service users so they can live and be part of their local communities.

In 2020 Newgrove provided this service in 59 locations throughout Ireland, accommodating in excess of 230 tenants. Tenants in our homes typically have their own bedrooms and avail of on-site support care services from RehabCare. We also provide 'own-door' independent living units for tenants who do not require on-site care support.

One new property in Clare was added to the portfolio in 2020 and we are on target to add three new properties in 2021 and in 2022 in line with our strategic plan as the demand for properties is a testament of the great service RehabCare provides. New property acquisitions are funded through the Capital Assistance Scheme (CAS), a state grant available for the purchase of homes to be provided for the long term housing of tenants with

disabilities. Newgrove appreciate the ongoing support of the Local Authorities through whom the CAS funding is administered.

Newgrove's operations are funded by rental income which is used to run the operations and to maintain the properties for the long term benefit for our tenants. Newgrove rely on the shared services supports provided by the Rehab Group such as Finance, Risk, IT and HR Departments.

Newgrove provides tenancy management services including registrations and rent collection. It also provides property management services through responsive and ongoing planned maintenance programmes to maintain the homes in excellent condition. We ensure our tenants are safe and secure while meeting the needs of each individual tenant throughout the period of their tenancy.

During 2020 Newgrove appointed new members to its Board bringing the number to seven, and recruited a new management team.

Newgrove is signed up to the voluntary regulatory code for AHB's and submits an annual regulatory return. The voluntary code has required the adoption of Governance, Financial and Performance Standards. Voluntary regulation is being replaced by statutory regulation from 2021 through the Approved Housing Bodies Regulatory Authority.

## Our Volunteers

Volunteers who supported our RehabCare services are vital and complement the work of our staff. Service users benefited from their skills, experience and talents in two RehabCare services.



**If you would like to find out more about volunteering at one of our services, please email [info@rehab.ie](mailto:info@rehab.ie).**

## Learning (National Learning Network)

Providing learning pathways that guide and support people to brighter futures

### Our Year at a Glance



6,275

Students accessed Learning services  
(Down 3% on 2019)



2,882

Students in Vocational Training  
(Down 9% on 2019)



1,543

Students in Rehabilitative Training  
(Up 7% on 2019)



1,550

Accessed Educational Support Services  
(Up 1% in 2019)



300

People up-skilling from long-term unemployment

National Learning Network (NLN) provides learning pathways that guide and support people to brighter futures. We deliver supported and personalised education and training services in 50 locations nationally. Students can access Learning Support, Advocacy and Psychology Support Services as part of the learning journey with NLN. All courses have progression pathways to further education and training, higher education, and jobs. NLN courses are diverse ranging from culinary skills, horsemanship, horticulture to computer programming and game design. We are also a supplier of Educational Support Service in Further Education and Higher Education and a trusted delivery partner of Individual Placement and Support Services for the HSE.

In 2020, NLN was impacted significantly by COVID-19. Staff and students quickly and positively responded through emergency delivery of services remotely. Our student support service also pivoted to remote supports ensuring the welfare, health and emotional wellness of students was maintained. Student support needs remained a top priority and our professional and experienced team adopted a tele-health approach for needs assessment and supports. As centres re-opened in September we transitioned to a blended approach to teaching and learning.

Person-centred practices provided the strong foundation that supported these changes in our approach to teaching and learning while maintaining quality. The Learning and Development team sourced and provided upskilling opportunities in technology enhanced learning and blended learning. Our funders supported our students in bridging the digital divide by providing limited funding for greater access to personal technology devices.



## Pathways to Inclusion Through Learning



# 77%

Progression rate for students from Rehabilitative Training to Further Education or Higher Education  
(Up 3% on 2019)



# 59%

Progression rate from Vocational Training to Further Education or Higher Education  
(Up 5% on 2019)



# 219

Students progressed to Employment

**"I was nervous but excited. Most of my friends didn't even know I was autistic, and yet there I was being interviewed by Ireland's national autism charity!"**

Sophia started a host company placement at AsIAm in June 2019 as part of her Employment Based Training course. She quickly became part of the team, and now works in the Administration Department. Her role involves producing Autism I.D. Cards and assisting in the organisation of fundraising events. She also helps to coordinate the Youth Leadership Team and Youth Ambassador programmes.



**Sophia Webb**  
Employer-Based  
Training, National  
Learning Network

**"I am 39 years old, with three kids and I have worked in factories all my life. I am doing the Sporting Chance course to make a change in my career and to do something I love to do. When I moved to Mayo three years ago, I found it hard to get and keep work in the factories."**

The best thing about NLN is the support that they provide. I really feel comfortable and welcomed. I have gained so many skills and qualifications in the short time that I have been on board with NLN. I have received my Lifeguarding certificate and all the skills that come with that."



**Joseph Sloan**  
Sporting Chance,  
National Learning  
Network

**"A restaurant, café, hotel, craft shop and Carraig Donn. Work experiences paired with the modules really made my CV stand out from the crowd."**

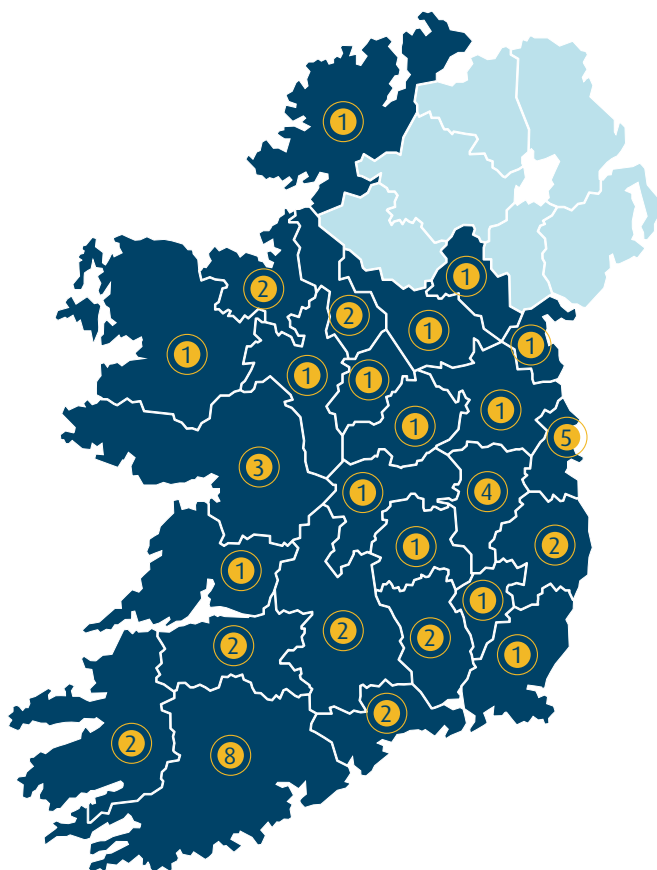
There is so much more to this course than just developing academically. My main struggle is my mental health, and while on the programme I had access to support whenever I needed it. I was given real tangible solutions to my problems. I have not only come out of the course with a Major Award in Retail Skills, but I have accepted an offer to study Psychology at Liverpool John Moores University, which I had applied for with support of Elaine (Tutor) and my classmates".



**Lizzie Coen**  
Customer Service  
Course, National  
Learning Network

## Learning (National Learning Network) (continued)

### Number of NLN centres by county



NLN Student Supports are guided by needs assessments which examine barriers to participation arising due to the interaction of biological, psychological, and social factors. These factors are unique to each student. This assessment leads onto a personalised planning process with individual learning plans focused on each student's health, wellbeing, and functioning. The students lead the planning process. NLN's multi-disciplinary team work collaboratively with the student to overcome barriers to participation. The team includes a manager, instructor, psychologist, rehabilitation officer and resource teacher.

### New Developments

#### New Rehabilitative Training Service

National Learning Network started a rehabilitative training service for young adults with intellectual and developmental disabilities in Mullingar. This course also offers a pathway for young adults to transition from school, through rehabilitative training to specialist vocational training with "Skills for Life" in our other Mullingar location.

#### Educational Services to Higher Education

National Learning Network secured a contract to deliver Learning Support Services with the Institute of Art, Design and Technology.

National Learning Network secured contracts to work with UCC and UCD in the first semester of 2020. We worked collaboratively with their in-house teams supporting students in needs assessment and identification of reasonable accommodations. We hope to be able to build on these services going forward.

### Student Centred Planning and Student Support



## 31,320 hours

Adult literacy, numeracy and digital literacy supports



## 12,663

Psychological Support Interventions with students (Up 30% on 2019)



## 19,950

Individual Learning Plan Actions by students (Down 11% on 2019)





## Other Developments

### Promoting Inclusive Employment

On 3 December, 2020, UN International Day of Persons with Disabilities, Rehab Group, National Learning Network, Not So Different, WALK, and AsIAM launched a training programme to support employers to develop inclusive recruitment and retention practises for people with disabilities. The content development is grant funded by the National Disability Authority.

Minister of State for Disability Anne Rabbitte said: "This training offers a rich insight into the barriers too often experienced by people with disabilities in accessing work and the reasonable accommodations which can make all the difference." She added that inclusive employment is not about charity but...

BB

"...benefits both candidate and the workplace, in matching the right skills to the right roles".

## Awards and Recognition in 2020

### AONTAS STAR Awards 2020

#### Focus, National Learning Network, Cork

At the STAR Awards, hosted in Dublin Castle, AONTAS celebrated Adult learner groups who excel in Health and Wellbeing from across the island of Ireland.

The Focus Recovery Programme in Carraigaline was the overall winner in the category for 2020.

### Individual Placement and Support (IPS)

National Learning Network was honoured as delivery partners in Individual Placement and Support when the service won a 2020 Health Service Excellence Award - Championing Mental Health across our Health Services. Under NLN 140 jobs were secured in delivery of the evidence-based employment service for people with mental health conditions.





## Employability and Social Enterprises

Providing safe and secure supported workplaces for people with disabilities

### Rehab Enterprises Year at a Glance



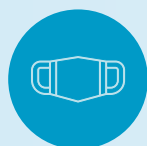
**3 million**

Computer keyboards distributed in 2020 by Rehab Enterprises Poland (Lodz) (Up 11% on 2019)



**317**

Staff with disabilities in Ireland and Scotland (Down 32 individuals on 2019)



**540,000**

Total units of PPE shipped (Up 65% on 2019)



**12%**

Increase in Poland keyboard storage and shipping



**#1**

Largest Social Enterprise in Ireland for people with disabilities

As Ireland's largest social enterprise we are committed to building sustainable businesses that provide appropriate and viable employment and training opportunities for people with disabilities. In 2020, we provided safe and secure supported workplaces for people with disabilities to work to remove barriers which people might face.

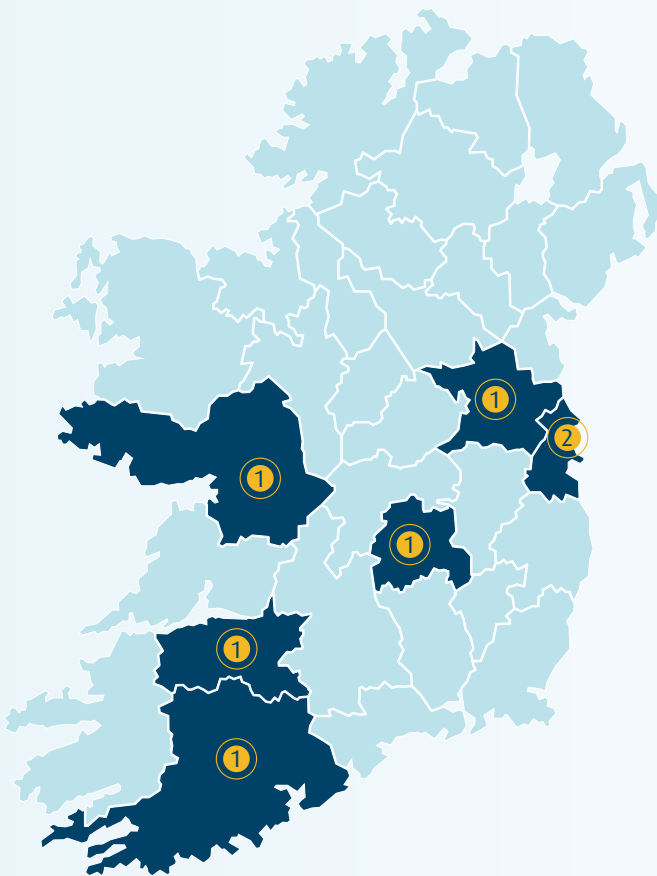
We deliver a wide range of high-quality products and services to both private and public sector customers throughout Ireland, Scotland, and Poland including HSE, first responders, local authorities, SMEs and large indigenous and multi-national companies. All Rehab Enterprises sites have an ISO which sets out the steps necessary to adopt a quality management system.

James Graham and Aisling Kennedy from Rehab Recycle Tallaght.





## Services by County



### Navan: Workwear PPE / Textiles

Based out of our Navan site, 2020 has been a very busy year for our textile business which has risen to the national PPE shortage challenge created by the COVID-19 pandemic and supported the national response by shipping over 540,000 PPE garments to healthcare and first responders, an impressive 65% increase on 2019 shipments. The hard work, resilience and focus of the Navan team highlights the passion and capability of Rehab Enterprises to continuously meet customer demand regardless of the circumstances.

### Cork and Ballyfermot: Secure Paper/Cardboard Recycling

Supporting our customers with a cost-effective on-site and off-site environmental service to securely recycle paper and cardboard, the businesses processed over 1,400 tonnes of paper and cardboard in 2020.

### Tallaght: Secure IT Disposal/Recycling

Provides customers with peace of mind that retired IT equipment will be securely erased and maximising re-use where possible, our Tallaght site processed over 735 tonnes of IT kit in 2020.

### Galway: Logistics

Provides cost effective offsite services to large multi-national and SME customers, from direct purchase of the customers raw material components through to assembly into kits with delivery onto exact points of use to the customers manufacturing plant floor.

### Portlaoise: Logistics

Provides customers a cost-effective supply chain and fulfilment services. We also provide other value add activities such as storage, inventory management, mailshots, despatch and pick pack fulfilment.

### Limerick: Logistics

Provided a cost-effective and robust outsourcing solution to meet the ever-changing requirements of its customers. Services included supply chain support, fulfillment operations and light assembly. Due to significant trading losses, the Limerick site unfortunately closed in April 2021.

## Employability and Social Enterprises (continued)

### International Services - Employability and Social Enterprises

#### Haven Products Ltd.

**Haven Products Ltd** is our social enterprise business which provides meaningful **employment and training** to people with a disability in Scotland.

**Listed Government Supplier** of Scottish Government's Procurement Framework for Supported Businesses which promotes **social and economic** benefit.



#### Supported Businesses - Supporting our Communities

Supported Businesses are organisations whose main aim is the social and professional integration of disabled and disadvantaged persons. They provide a wide and growing array of quality goods and services to the public and private sector. Supported Businesses provide and enable all Scottish public sector buyers an easy route to engaging and utilising the power of procurement to foster and share growth in communities right across Scotland.

The Scottish Procurement and Property Directorate announced that the National Commodities Framework reserved for Supported Businesses has recently been extended by a period of 12 months until December 2021.

The Framework, which simplifies the process of public sector organisations contracting with Supported Businesses has been a successful operation since December 2018. It facilitates the award of contracts worth in excess of £2 million a year and has been used by a variety of public organisations such as Transport Scotland, Scottish Enterprise, The Scottish Parliament, Social Security Scotland, Local Authorities, Universities and the NHS amongst others.

#### Contract Packing

##### Larbert

Operating out of our Clydebank and Larbert sites, our ISO quality assured contract packing business provides an award-winning packaging service to several of Scotland's largest whisky distillers and globally known brands. Throughout 2020, global customer demand for whisky, similar to many businesses' sales demands, was affected by the pandemic but both businesses maintained a service to our customers.

##### Clydebank

Haven Products, Clydebank successfully achieved Gold Supplier Award status for its main customer The Edrington Group whose whisky brands include Macallan, Famous Grouse and Highland Park.



However, 2020 was not without its challenges, despite the hard work and dedication of our local and national teams. In December 2020, because of market conditions and continued losses, Haven Products was regrettably forced to close its Inverness facility.

#### Secure Document Storage and Scanning

##### Larbert

Haven Document Services are experts in scanning, digitising and electronically archiving paper-based records and documents, providing customers with ISO certified easy-to-use search and storage services securely in the cloud.

Haven Document Services was successful in securing a strategically important tender to provide secure storage and digitisation of paper legacy files for the Scottish Government. Winning this prestigious tender is testament and credit to the hard-working document scanning team securing employment for 10 people with a disability.

## Textile Manufacturing

### Haven PTS - Larbert

Haven PTS in 2020 throughout the COVID-19 lockdown continued manufacturing nurse's uniforms for frontline NHS staff and in addition manufacturing NHS hospital pillows.

### Lodz (Poland): Logistics

Provides a bonded warehouse, logistics and printing service for a major global IT manufacturer. 2020 saw the first full year's trading for the new Enterprises facility in Lodz. The business shipped 3m keyboards in 2020.

 Lodz



**1.5 million**  
Bottles of whisky packed



**120,000**  
Nurses uniform garments manufactured  
(equal to 2019)



**60,000**  
NHS pillows manufactured  
(equal to 2019)



**35,000**  
Box files in storage  
(Up 40% on 2019)

## International Services - Care

### Momentum Scotland

In the face of COVID-19, Momentum Scotland continued to support people across a range of interventions, namely, vocational rehabilitation, health and social care, training, employment and personal development until the end of June 2020.

Unfortunately due to financial losses, exacerbated by the COVID-19 pandemic, a decision was taken to cease providing services and an orderly handover to alternative providers was commenced. As a result, most of the Momentum Scotland contracts were transferred to other service providers following the announcement, with a number of staff securing continued employment via a TUPE (Transfer of Undertakings Protection of Employment) process. Momentum Scotland regrettably no longer provides any services.

### Momentum Care Services Limited (Momentum Care)

Despite our best efforts, Momentum Care was also challenged by an unprecedented start to the year and gave notice to staff, funders and service users that its remaining centre in Birmingham would no longer be in a position to provide a service due to ongoing funding difficulties as at the end of March 2020. The Birmingham centre closed and Momentum Care is no longer providing any services.

# Support Functions

## People and Culture Directorate

Engaging talent and nurturing the leadership capability of all individuals and teams

### People and Culture in Learning



40

Staff completed Universal Design For Learning badge with UCD and AHEAD



150

Staff supported professional qualifications (Up 134% on 2019)



22,600

Courses completed by employees

**People and Culture are committed to delivering an exceptional employee experience, which engages the talent and nurtures the leadership capability of all individuals and teams. We continued to listen to our employee community wants and needs in order to keep evolving. Empowering and supporting our workforce is at the forefront of our Culture.**

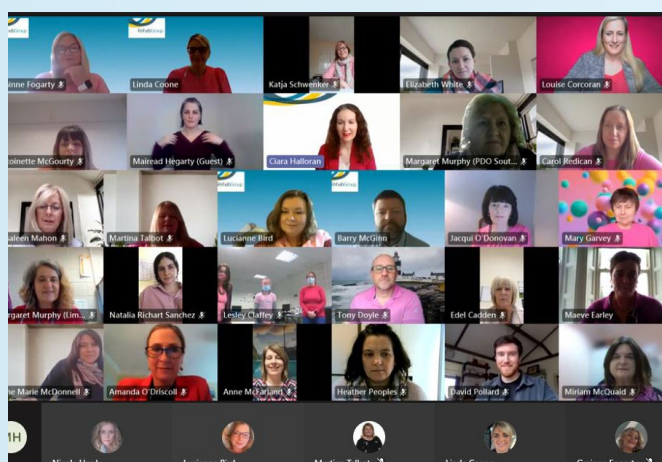
### HRConnection

Our people asked for more direct access to Human Resources, have issues resolved quickly, have access to their employee information with a phone call and have one-to-one contact, when needed. As a HRConnection team, we have evolved year on year, moving from an administration function, to an employee advisory service in 2020.

In late 2019, we launched HRConnection employee clinics however due to COVID-19 we were unable to complete in-person clinics after March 2020. Instead we focused on virtual awareness of our services, through direct marketing emails, targeting all employees. Now that people are more familiar with virtual meetings, we plan to run a number of virtual HRConnection clinics in 2021. Connecting with our employees is our main goal.

### Wellbeing Strategy, at the heart of our people

Our employees' wellbeing is our priority. Our health and wellbeing initiatives are the most important dates on our calendar. In 2020, the People and Culture team had to find new ways to support our employees' wellbeing, as many of our employees work from different locations, across the country, both in services and remotely. We transitioned most of the schedule of events onto online platforms. The pandemic has not deterred People and Culture from promoting this initiative. In fact, it has made us work even harder for our employees, who need our support now, more than ever. Some of our initiatives in 2020 included:





### Workplace Wellbeing Day

We turned Workplace Wellbeing Day into a Workplace Wellbeing Week event - from a free, online parenting book with tips on how to keep the little ones occupied in lockdown, to encouraging healthy eating practices. The event also included interactive online workouts and motivational talks with Linda Breathnach (MIACP), who led an online, interactive and experiential workshop with Rehab Group employees on National Workplace Wellbeing Day. Linda's workshop focused on psycho-education and to provide a reflective space during the challenging times we had found ourselves living through in 2020.

### Stress Control Sessions with Dr. Jim White (HSE)

This was a six-part session initiative, which covered many areas of stress control - from what is stress, to fundamental things like:

- Controlling your thoughts.
- Controlling panicky feelings.
- Getting a good night's sleep.

**Oonagh Hodkinson**, Instructor,  
National Learning Network, Bray



## People and Culture (continued)

### Irish Life's Digital Doctor Service

In conjunction with the Rehab Group's income protection partner, Irish Life, we launched the Digital Doctor Service, which gave employees:

- 24/7 GP access.
- Online video GP consultations.
- Access to a GP from anywhere in the world.
- Sending prescriptions to your local pharmacy, following the consultation with the Digital Doctor.
- Access to a host of other useful services, information, guides and links.

### Learning and Organisational Development

People and Culture has always valued the role they play in supporting frontline employees. For our Learning and Organisational Development teams, 2020 proved to be the most professionally challenging and yet, most rewarding of times.

With the outbreak of COVID-19, traditional classroom delivery was quickly converted into online content. Online accessibility issues were prioritised, and our SharePoint site was updated to offer employees access to training in areas such as:

- Hand-hygiene.
- Respiratory and cough etiquette.
- How to put on and take off PPE.

### Employee Assistance Programme service launch with our new partner, Spectrum Life

Spectrum Life offer a 24/7 service, 365 days a year, to all Rehab Group employees. They offer counselling, financial advice, legal advice, cancer support, consumer advice and many other services to all employees.

Spectrum also tailored a package of online events for employees, which in 2020, included interactive talks on topics such as: *beating burnout, building resilience, improve your self confidence and eradicate fear*. Spectrum are also collating a new package of events for Rehab Group employees for the year ahead.

Within NLN, there was a recognition that staff learning and development had to be seen through a lens of specialist and inclusive service provision for students. This included:

- A series of live learning sessions via Microsoft Teams, promoting Inclusive Teaching and Learning Practice.

We attended all relevant virtual recruitment fairs, increased our online presence, and introduced virtual interviews with speed and integrity. In 2021, we are launching our 'New Hire and Internal Movement Survey' as part of our continuous improvement programme. This initiative aims to ensure that each employee will have a voice.

Our people are at the heart of who we are and what we deliver as an organisation. Who better to market Rehab Group as an employer of choice than our own employees and community, hence we introduced an enhanced employee referral programme.



Nuala Flanagan and Dawn Dunne, Instructors in National Learning Network Tullamore, organise weekly Wellness Wednesday in the centre.



Staff from Rehabcare Portlaoise wear pink to mark International Women's Day

00

Employee Diversity and Inclusion is as important as ever with our employees spread across offices, services and home working”

## Diversity, Equality, and Inclusion

Employee Diversity and Inclusion is as important as ever, as our employees are spread across offices, services and home working. In 2020, we hosted a Lunch and Learn virtual event on International Women’s Day, with our colleague, Louise Milicevic, who has Cerebral Palsy.

We virtually celebrated other notable dates like International Day for Persons with Disabilities, by wearing purple and holding a staff panel discussion on ‘Building Back Better: toward a disability-inclusive, accessible and sustainable post COVID-19 World’.

One new positive initiative borne out of the pandemic has been our Diversity and Inclusion blogs for staff. Since the first lockdown, these weekly blogs continued to celebrate and communicate our experiences of diversity and inclusion, with twenty-eight blogs penned by seven different authors, in 2020.

We continued to serve as active members on IBEC’s Diversity Forum and joined the first virtual International Day of Diversity and Inclusion Annual Conference.



# Support Functions

## Corporate Affairs Directorate

Committed to working closely with and supporting all departments within Rehab Group

### Our Year at a Glance

#### Communications



**34,000**  
Facebook followers  
(Up 34% on 2019)



**5,370**  
Instagram followers  
(Up 190% on 2019)



**250,000**  
Impressions on Facebook in 2020  
(Up 56% on 2019)



**200,000**  
New visitors to rehab.ie website  
(Up 14% on 2019)

#### IT



**1,000**  
Devices procured and distributed



**1,400**  
Staff received Microsoft Teams platform  
in national rollout



**HR**  
Migrated to Software as a Service (SaaS) model

### Projects

- Rolled out enhanced IT network infrastructure to all NLN centres to support digital transformation.
- Managed roll-out of Wi-Fi to all NLN centres to support online and digital media course material.
- Increased flexible IT services and support, allowing for remote and hybrid staff working and training.

### General Data Protection Regulation (GDPR)

Rehab Group has an established Data Protection Team ("DPT") whose focus is balanced between protecting the rights and freedom of individuals set out in GDPR law and ensuring that the risk of data breaches and serious information security incidents for Rehab Group are managed on an ongoing basis.

All incidents are reported to the Senior Leadership Team with any learning incorporated into GDPR training and/or compliance monitoring. In 2020, there were 36 data breaches versus 26 in 2019. Six of these breaches have been reported to the Regulator versus five notifications in 2019. The majority of breaches relate to human error with emails being sent to unintended recipients. The DPT ensures that those involved in such incidents are up to date on training and are aware of email and security policies.

GDPR training and awareness remains a key focus for the organisation and Rehab Group remains committed to building on the progress made in its GDPR programme to date and embedding data protection compliance into its culture and practices.



The team is committed to working closely with and supporting all departments within Rehab Group 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.

## Public Affairs

### Collaboration for Action

Our work in 2020 was dominated by:

- 1 Irish General Election.
- 2 COVID-19.

In January 2020, the team ran a pre-election campaign alongside sister disability organisations to highlight the underfunding of disability services and how this impacted on people who rely on Section 39 organisations. We held hustings around the country - covering a quarter of Dáil constituencies - these focussed on 4 key issues:

- The need to implement the Catherine Day report on the role of voluntary bodies in the delivery of social services.
- The need to address the underlying deficits of Section 39 organisations.
- The need to reverse the €20m cut that had been made to disability services funding at the start of the year.
- The need to fully restore pay to Section 39 workers.

We engaged with every political party during the election campaign. We also took opportunities wherever possible to engage on issues such as Article 20 of the EU Public Procurement Directive, improvements to the wage subsidy scheme and restoring the rehabilitative training allowance. We secured very strong commitments on these issues from four of the main political parties.

Throughout 2020, we held several online meetings with Ministers and Oireachtas members to ensure progress was made on each of these issues, and we continue to work closely with other disability organisations to further this cause. We were particularly delighted to see:

- The reversal of the €20m cut in services funding.
- The record budget day funding package for disability services.
- The establishment of an Oireachtas Committee on Disability Matters.

### Co-Operative Relationships

In 2020, the crisis brought on by the pandemic has allowed us build stronger relationships with our key funders.

We are hopeful that these relationships can help foster a new spirit of cooperation and comradeship that will be needed as we move forward in unprecedented times in delivering services for people with disabilities and other disadvantages who use our services. We are keen to help shape and work with any reform proposals that emerge in 2021.

During the year, public affairs made submissions on over a dozen different areas of public consultation including:

- Oireachtas COVID-19 Committee.
- Pre-Budget submission.
- Submissions from National Learning Network on new national strategies such as literacy.
- Apprenticeships.
- Youth Justice.

## Corporate Affairs (continued)

Recurring themes in our submissions were the need to properly address:

- The “digital divide” for people with disabilities/ disadvantages.
- The need for a proper funding model for disability services (both training and care).
- The need for measures to address Ireland’s very poor rate of employment for people with disabilities.

### Advocacy

The pandemic presented particular challenges for our advocacy services as opportunities to visit centres were severely curtailed following the outbreak. Notwithstanding this, we had a very busy and successful year.

On 4 March 2020, we held our annual **National Advocacy Conference** in the Gibson Hotel in Dublin. Delegates from RehabCare and National Learning Network travelled from across Ireland to participate in the election of Regional Advocacy Committees and to celebrate the achievements of their peers standing down from the committees. The conference saw unprecedented participation in 2020, delegates heard from speakers including:

- Fergus Finlay, former CEO of Barnardos and Irish Examiner columnist.
- Nicholas Ryan-Purcell, award-winning filmmaker.
- Gary Kearney, disability activist and advocate, radio presenter with Dublin City FM.

### Advocacy Committees

Our Advocacy Committees were active on a large number of issues:

- Cost of prescription charges.
- Hidden disabilities.
- Promoting strong mental health.

Arising from the Committee’s work on mental health, we made contact with Mental Health Ireland who ran several ‘Five Ways to Wellbeing’ workshops. The programme was very well received by service users and students and especially appreciated given the mental strain of the pandemic. The Committees had a very successful meeting with Rehab Group’s Senior Leadership Team and with the Rehab Group Board where they discussed priority issues that are on their work-plans.

In 2020, we developed a project to have service user/student involvement in the staff recruitment process. It is important to involve people from our services in the recruitment of staff as they will ultimately be working with the staff concerned and it gives people more of a say in our services. We had a very successful recruitment of an Advocacy Officer where a member of a Regional Advocacy Committee received training on interviewing and participated in full in the interview process and we are working towards expanding this in 2021.

The Advocacy Team assisted a member of one of our Regional Advocacy Committees to secure a place on a new consultative committee established by Minister of State for Disability, Anne Rabbitte. The new committee is called the Disability Participation and Consultation Network and will inform disability policy. The Advocacy Team will continue to support this individual during her year on the Committee. The Advocacy Team will also continue to work closely with advocates from across our services during 2021 and we have plans to further strengthen our advocacy structures during the year.



Above: Rehab Group's Annual National Advocacy Conference

## Fundraising

### 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 door-to-door fundraising activities were affected throughout a large part of the year due to COVID-19. Funds were used to support various projects including repairs to RehabCare Limerick and Wexford centres and IT systems to support remote learning to NLN students during COVID-19. In 2020, The Care Trust contributed €727k to the Rehab Group, which was applied to various projects. The Care Trust publishes its own annual report which is available at [www.thecaretrust.ie](http://www.thecaretrust.ie)

### Local Community Fundraising

Local Community Fundraising was greatly affected throughout the year by the COVID-19 pandemic with online platforms used to a greater extent in the absence of local events as staff adapted to the changing environment.

Monies raised are almost exclusively unrestricted with all funds raised by a local service designated for use by that service. Funds are spent on a wide array of items and activities, above and beyond the daily running costs of the service, which have a direct impact on those who use our services. Fundraising is also spent on items such as IT, furniture, white goods appliances, smart technology and entertainment devices. The majority of fundraising takes place within the RehabCare services of the organisation. These activities follow the Charities Regulator's Guidelines on Fundraising from the Public.

### Building for the Future

In line with our movement towards a fundraising programme built on individual donors we began the charity's first ever digital supporter acquisition programme in 2020. In order to maximise limited budget, the campaigns were focused on social media rather than the more traditional, and expensive, direct mail option. We recruited 1,426 supporters across three campaigns in 2020, which exceeded our target of one thousand by 43%. This was an excellent result overall with each campaign bringing new learnings and intelligence to the team. This direction will continue to be the main focus of our fundraising growth objectives in 2021.

As outlined in the 2019 report, the roll-out of our new cloud-based Customer Relation Management system in our fundraising department was delayed to 2020 to tie in with the new rehab. ie website launch. 2020 saw its use across local community fundraising, albeit at a much-reduced utilisation level due to significantly reduced fundraising activity. This system coupled with the move to remote working has ensured the department has met its objective of being paper-less in 2020.

## Our Fundraising Activities

### Ireland



# €727k

The Care Trust Contribution  
(Down 23% on 2019)



# 100%

of funds raised locally, stays local



# 42%

Exceeded target of supporter acquisition programme



**Bottom:** Gary Kearney, radio host and disability activist, speaks to attendees of Rehab Group's annual National Advocacy Conference.

# Support Functions

## Quality and Governance Directorate

### Quality



12,717

Specialist interventions  
(Up 41% on 2019)



3,672

Behavioural incidents logged  
(Down 11% on 2019)



473

Safeguarding concerns logged



929

Behavioural support referrals

In 2020, we continued to drive the provision of high-quality, safe services across all divisions of the Rehab Group supporting compliance with regulation, legislation and standards. We adapted to the shock and impact of the pandemic, adjusting the status quo and changing how we do things. Expectations changed, we faced digital transformation, we moved from face-to-face audits to online and yet we had the capacity to adapt and remain resilient throughout.

We are dedicated to working towards safer, better, high quality services:

- Safety first, protecting and safeguarding all who use our services.
- Putting the people who use our services at the centre of everything we do.
- Continuously improving and using the best available evidence to enhance the services we provide.
- Listening to the voice of our service users and stakeholders.



Please see the work of the Quality and Safety Committee on page 50 also.

### Health, Safety and Risk

The Rehab Group Health and Safety Team supported all services to re-open in line with the *Government Roadmap for Reopening Society and Business*. In the early stages of the pandemic, information was created for clinicians working in the acute healthcare sector, our team interpreted the information and tailored it for implementation in our different service environments, including making it accessible to our service users. We supported all services and business areas across the Rehab Group to comply with COVID-19 protocols.

We adapted to living with COVID-19, supporting our staff and the people who use our services to remain resilient. Adherence to Public Health and Government Guidelines, regulation and legislation remains our priority.

### HIQA Regulations

The Rehab Group provides services in 63 HIQA Designated Centres. We support 233 individuals with a disability in adult residential and supported accommodation services.

During 2020, HIQA carried out 30 short notice inspections of the Rehab Group's Designated Centres compared with 49 inspections in 2019. The Rehab Group carried out 112 unannounced audits. Due to the pandemic, the auditing team in consultation with HIQA adapted what was once, an onsite-auditing framework to an online remote framework meeting the requirements of the regulator at all times.



100%

Compliant with COVID-19 protocols



72%

Compliant with HIQA regulations  
(Up from 69% in 2019)



30

HIQA inspections  
(Down from 41 in 2019)



114

Internal audits  
(Down 3 on 2019)



## Safeguarding

The Rehab Group supports a diverse group of people that use our services with various degrees of vulnerability. Our goal is to assist the people that use our services to be safe and protected from injury, abuse and other forms of harm.

### Adult Safeguarding

The Rehab Group actively safeguards and protects adults and children who attend/have come into contact with our services while also upholding the human rights of all who use our service. The Rehab Group takes a “zero tolerance approach” to abuse. All suspected concerns raised are logged and reported to Tusla, HIQA and the HSE within the identified areas and timeframes. In order to comply with Safeguarding Vulnerable Adult requirements the Rehab Group’s Safeguarding Vulnerable Persons at Risk policy is in line with the HSE National Policy.

The Rehab Group has a clear reporting system in place and all services have a named Designated Officer (DO) who oversees all aspects of procedures and practice in relation to safeguarding adults. The Designated Officer is the main link to the Service Manager, the Safeguarding Lead and the HSE safeguarding protection teams.

The Rehab Group National Safeguarding Lead acts as Designated Liaison Officer (DLO) and oversees the implementation of the policy at national level. All staff and management ensure no service user is at risk. All staff must complete mandatory safeguarding training.

### Child Protection

The Rehab Group provides services to children in line with the Children First Act 2015. The Rehab Group Child Protection Policy is in line with child protection legislation and statutory Children’s First Guidance 2017. The Rehab Group recently added an addendum to the Child Protection Policy regarding online abuse/safety. The Rehab Group Child Protection Framework includes a Child Protection Policy, Child Protection Statements in each unit, Child Protection Self-Assessment and Mandatory Child Protection Training.

The Rehab Group reporting system includes a named Designated Officer who oversees all aspects of procedures and practice in relation to the protection of a child, and is the main link to the service manager, the Safeguarding Lead and Tusla. All referrals are submitted through the Tusla portal. Anyone who reports suspected child abuse in good faith to a Designated Officer is protected from civil liability by law.

The Quality and Governance Directorate provides national safeguarding oversight reporting to the Rehab Group Board.

### Quality and Qualification Ireland (QQI)

In 2020, QQI engaged the Rehab Group to coordinate the development of broad standards for further education and training awards at Levels 1-4 on the National Framework of Qualifications (NFQ).

The Rehab Group is a registered provider of qualifications from QQI (32 registered centres) with approved quality assurance systems in place to provide specialist programmes of education and training. The Rehab Group has first provider status with QQI as well as second provider status to offer programmes on behalf of the 16 Education and Training Board’s (ETB’s).

The Rehab Group offers over 200 quality assured programmes to circa 2,500 students per year.

The Quality and Governance team provide continuous oversight on the development of programmes and the move from face-to-face delivery to blended learning. In order to adapt to online provision, the team have quality assured a number of online assessments and programme modules for delivery through a blended learning approach.

### New Directions Standard

The HSE New Directions standard sets out twelve supports that should be available to people with disabilities. We actively take a person centred/individualised approach to our services using our online person-centred planning tool iPlanit. This supports the people who use our services to live a life of their choosing in accordance with their aspirations and wishes.

In 2020, our HSE funded services completed the New Directions Evaluation, Action and Service Improvement (EASI) Tool process with a 98% return rate to the HSE. This self-assessment process provides a framework to monitor, plan and evaluate the services we provide.

## Quality and Governance (continued)

### Clinical Supports and Impact

In 2020, our Behaviour Support Team supported over 900 service users with behaviours that challenge, supporting each individual to enjoy greater independence, improved safety and an enhanced quality of life.

Our Psychology Team provided over 12,700 specialist interventions to support students to engage and complete training programmes. The Rehab Group's team of chartered psychologists are registered with the statutory directory of psychology. The register was developed to help clients find a psychologist who is recognised by the Psychological Society of Ireland (PSI).

The Rehab Group actively safeguards the welfare of vulnerable adults and children who access or come into contact with our services and the staff who provide those services. The Rehab Group's National Safeguarding Lead oversees the implementation of both the Child Protection Policy and Adult Safeguarding Policy ensuring compliance and providing advice and guidance to Designated Officers as well as managing investigations as required. In 2020, 473 safeguarding concerns were notified to the HSE and HIQA.

### Innovations – Remote Supports and Service Provision

Rehab Group, in partnership with the European Platform for Rehabilitation (EPR) and its members, was successful in receiving funding to develop a digital tool to measure Quality of Life Outcomes QOLIVET (Quality of Life in Vocational Education and Training). The team of psychologists ensured the beneficiaries of the psychology service continued to receive a service seamlessly, when the pandemic struck – immediate service response was by phone and then by video call.

In the wake of the pandemic, we made major adjustments to our ways of working. The pandemic accelerated the shift toward 'telehealth' and telepsychology. In order to continue to support our students the psychologists adopted a tele support approach. We 'Pivoted at Pace' by adapting the entire psychology service to remote working including resources for students' one-to-one sessions and supports for staff. All relevant psychology led materials were transferred to online/e-versions so that these resources could be shared efficiently with service beneficiaries and staff. These included a bank of resources such as social stories, leaflets on anxiety and depression, resources for students who are parents, resilience and well-being materials.

NLN Psychologists developed 'Rethinking your Future' which is a personal skills training programme designed to help people overcome obstacles to change based on the principals of Rational Emotive Behaviour Therapy. Rehab Group provided an Emergency Psychology and Behaviour Therapy on Call Service to support frontline staff 24/7 and at bank holidays. In 2020, The Rehab Group represented by our Medication Management Lead at the HSE Steering Group contributed to the work of the National Framework for Medicines Management in Disability Services.

### Regulations, Legislation and Standards

The key components are:

- Companies Registration Office.
- Republic of Ireland Charities Act (Charities Regulator).
- Charities Governance Code.
- HIQA National Standards, and HSE New Directions Standards.
- QQI Quality Assurance (Education and Training Act).
- SORP (Statement of Recommended Practice) for accounting and reporting by charities.
- Housing Authority Regulations (HARO).
- Health and Safety Authority.
- New Directions Standard.

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In 2020, our Behaviour Support Team supported over 900 service users with behaviours that challenge, supporting each individual to enjoy greater independence, improved safety and an enhanced quality of life.

**Kieran Hanawin**  
National Learning Network, Monaghan



# Support Functions

## Finance and Corporate Supports Directorate

### Financial Review

#### Financial Review

The year ending 31 December 2020 is our sixth year reporting under the Charities Standard of Recommended Practices (SORP FRS 102) and shows an improvement in our operating performance when compared to the previous financial year. This is largely due to the ongoing work in developing a sustainable future for the organisation by adapting our services to meet the diverse needs of our service users and wider stakeholders. This year results show net income for the year before extraordinary items of €0.763m (2019: €0.758m) which is a marginal improvement on 2019. This represents less than a 1% margin on total income of €141.6m.

We are operating in a rapidly changing environment with great uncertainty associated with the continuation of the COVID-19 pandemic and this exacerbated the already poor trading performance in vulnerable parts of our operations which unfortunately resulted in the closure of some of the Rehab Group's activities in 2020, namely Fair Start Scotland in Momentum Scotland and Smiles. We continue to face challenges in our learning services with reducing student numbers in recent years and we are working tirelessly to reverse this trend.

We are experiencing cost pressures across most areas of service delivery (e.g. annual wage increments with no corresponding funding increase). Also, there is an ongoing financial challenge in investing our limited resources to modernise our operating infrastructure up to the standard we expect for our service users.

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

	2020 €'000	2019 €'000
<b>Income</b>		
Training support and employability	46,725	48,392
Day activity and care services	71,155	69,211
Social enterprises	21,628	25,351
Extraordinary income related to Covid-19	1,896	-
Fundraising, lotteries, donations and grant income (income (sub-total))	202	2,181
<b>Total</b>	<b>141,606</b>	<b>145,135</b>

Total income of €141.6m is a decrease of 2.4% (-€3.53m) on 2019. The growth in day activity and care services was more than offset by reduced activity levels in training support and employability, social enterprises and fundraising, lotteries, donations and grant income. The additional extraordinary income of €1.9m from the HSE and ETB's arose from an abnormal event (COVID-19 pandemic) and was accounted for in late 2020 in accordance with SORP FRS 102. Many of the costs relating to this extraordinary income will be incurred in future financial periods. The fall in trading income was largely due to the reduced activity levels in Momentum Scotland and Rehab Enterprises.

	2020 €'000	2019 €'000
<b>Running costs</b>		
<b>Total expenditure</b>	<b>138,947</b>	<b>144,377</b>

Total running costs above are reported before extraordinary costs of €1.657m.

Total running costs of €138.95m reduced by less than 4% or €5.43m compared with 2019. This is largely due to the reduced activity levels in Rehab Enterprises and Momentum Scotland.



## Financial Health

As at 31 December 2020 the Rehab Group had consolidated net assets of €58.9m, primarily representing its fixed assets of €43.8m, investments €0.3m and net current assets of €17.3m less provisions and creditors due after more than one year (€2.5m).

Capital expenditure amounted to €2.0m (2019: €7.5m). The 2019 figure included the purchase and fit-out of the new head office at 10D Beckett Way, Park West, Dublin 12 for just over €4m.

The change in cash and cash equivalents showed an inflow of cash of €9.02m during the year (2019 outflow: €3.23m) and before financing activities resulting in a net inflow of cash of €8.44m (2019 outflow: €3.12m).

Finally, foreign exchange losses of (€13k) meant the net movement in funds for the year increased by €1.7m versus a net increase of €1.2m in 2019.

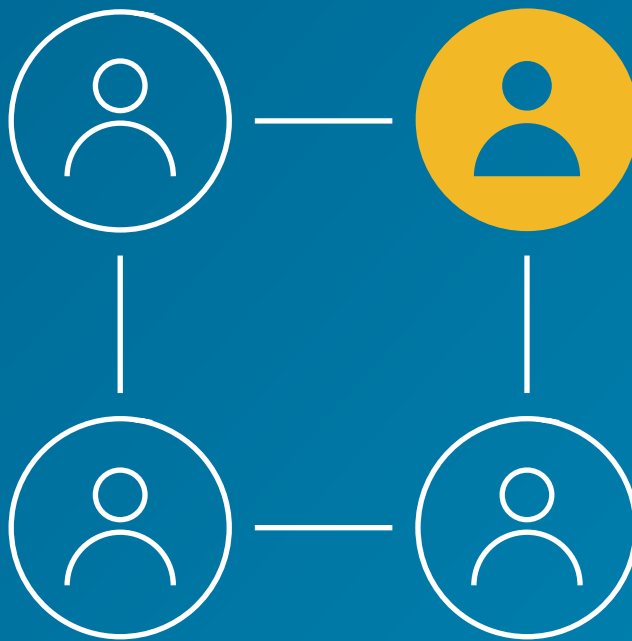
	€'000	€'000
<b>Funds</b>		
Group		
Opening funds as at 1 January 2020		57,171
Foreign currency translation		(13)
<b>Income</b>	139,710	
Extraordinary income	1,896	
Total income	141,606	
Total expenditure	(138,947)	
Extraordinary items	(1,657)	
Share of resources in associate	727	
Net expenditure	(139,877)	
Net income		1,729
<b>Closing funds as at 31 December 2020</b>		<b>58,887</b>

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

Please refer to the Other statutory / SORP FRS 102 disclosures on page 52 for further detail / definitions.

## Chapter 2

# Directors' Report



### Directors' Report

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# Corporate Governance

## 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.

## The Governance Code

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 Rehab Group endeavours to have a governance structure that is fit for purpose. As noted in the Nominations, Governance, Performance and Remuneration Committee section on page 51, the Rehab Group will report on compliance with the Charities Governance Code with its 2021 Annual Return to the Charities Regulator.

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.

## Internal Audit

The Rehab Group has an internal audit function comprising two auditors and support for specialist areas from our outsource partners, Crowe. The function is organisationally independent from the areas it audits, and this independence is ensured by a functional reporting line directly to the Audit and Risk Committee, attendance at all Committee meetings and ongoing contact with the Chair of the Committee throughout the year.

The Audit and Risk Committee annually approves a risk-based audit plan for delivery by Internal Audit that comprises audit engagements across the entire organisation. In 2020, areas reported on by internal audit included employee development and training, procurement, business continuity planning, GDPR, ICT governance and regulatory compliance. In addition, the function provided advisory reviews to the Committee and management, including the governance of Rehab Group's initial response to COVID-19 and an ongoing review of internal financial controls practiced by remote workers during the pandemic.

Internal audit recommendations are monitored continuously, regularly discussed with Rehab Group's Senior Leadership Team and progress reports are provided to the Audit and Risk Committee. Any significant issues arising from the ongoing monitoring of audit recommendations are escalated to the Committee for discussion with management and action, where necessary.

## 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, Governance, Performance and Remuneration Committee and are approved by the Board.

The Board, based on the recommendation of the Nominations, Governance, Performance and Remuneration 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.



**Table of membership of Board and Committees (as at 31/12/20)**

Member	The Rehab Group Board		Committees			
	Date of Appointment	Meetings (as at 31/12/20)	Audit and Risk	Finance	Quality and Safety	Nominations, Governance, Performance and Remuneration
Aidan Walsh	14/07/2020	4/4 Chair			Chair	Chair
Robert Barker	11/09/2017	6/7	✓			
Ian Brady	08/05/2017	5/7		Chair		✓
Helen Bunbury	08/05/2017	7/7		✓		
Philip Burke	20/01/2020	6/7		✓		
Mary Doyle	04/02/2020	7/7	✓			
Ann Duffy	08/05/2017	7/7	✓	✓		✓
Fiona Hartley	14/12/2020	1/1				
Martin Kelly	20/01/2020	6/7			✓	
Kevin Marshall	08/09/2014	6/7		✓		
Michele McGarry	02/11/2020	2/2		✓		
Henry McGarvey	08/09/2017	6/7				
Noreen O'Kelly	08/02/2016	4/7	Chair			✓
Rosemary Smyth	02/11/2020	2/2			✓	
Kathleen Vickers	13/12/2019	5/7			✓	
Stan McHugh <sup>^^</sup>	Retired	4/4				
John F. Smith <sup>^^</sup>	Retired	2/2				
Jimmy Tolan <sup>^</sup>	Retired	5/5				

The names of the persons who were Directors at any time during the year ended 31 December 2020 are set out above. Unless indicated otherwise, they served as Directors for the entire year.

<sup>^</sup> resigned 8 October 2020, <sup>^^</sup>resigned 30 May 2020, <sup>^^^</sup> resigned 14 September 2020

## Corporate Governance (continued)

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

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 viability 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.

### Board Induction and Renewal

The Nominations, Governance, Performance and Remuneration 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 Rehab Group Board met seven times in 2020 (2019: eight 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 and Director of Finance and Corporate Support. Members of the Senior Leadership Team also attend Rehab Group Board meetings to provide greater detail on specific operational, policy or agenda items. The attendance records for the Board meetings are set out in the Report.

### Committees

The Rehab Group Board has four formal committees and has set out formal terms of reference for each of these committees.

The Chair of each committee is a Director of the Rehab Group Board and reports back to the Rehab Group Board on each committee meeting. Further details on each committee are included in the specific committee reports as follows:

- Audit and Risk (page 48)
- Finance (page 49)
- Quality and Safety (page 50)
- Nominations, Governance, Performance and Remuneration (page 51)

### Decision-Making Process

The Rehab Group Board maintains and keeps under review a scheme of delegation, which defines key matters reserved for the Board, while delegating authority over management and operational matters to the CEO and the Senior Leadership Team. The current scheme of delegation was approved by the Board in July 2018 and is reviewed annually. Reporting to the CEO, the Senior Leadership Team guides and directs over 2,900 staff to deliver our services in almost 200 locations throughout Ireland, Scotland and Poland. The Senior Leadership Team oversee the day-to-day activities of the organisation and ensures the strategic framework is implemented.

## Senior Leadership Team

The Senior Leadership Team meet twice a month to discuss both operational and strategic matters to make decisions. The decision-making process is an inter-departmental process that involves multiple internal stakeholders with the Senior Leadership Team at the head. When opportunities and challenges for the business are identified, the Senior Leadership Team formulates necessary plans and makes recommendations to the Board where appropriate. Ensuring that we are evidence-driven and transparent in this process is key as we take steps to innovate, support, develop the business and the services we provide.

## Subsidiaries

As of 31 December 2020, there were nine trading entities in the Rehab Group. The intention is to reduce this in the years ahead. The appointments to the Boards of all subsidiaries, with the exception of Newgrove Housing Association, are recommended by the Nominations, Governance, Performance and Remuneration Committee and are approved by the Rehab Group Board. See Note 35 on page 108 for further information on subsidiaries.

## Directors

# Rehab Group's board of Directors

### Chair: Aidan Walsh

Aidan Walsh is a Chartered Accountant and a former partner in PwC, where he led the Corporate Finance, Strategy and Advisory practices. He served on the local leadership team. He spent two years on secondment as acting CEO of Vhi. He advised State entities and healthcare businesses.

### Robert Barker

Robert Barker is a Fellow of the Association of Chartered Certified Accountants and an Associate of the Institute of Taxation of England and Wales. He is a former tax partner in KPMG, specialising in Financial Services. He has been involved with a number of charitable organisations including Sail Training Ireland (Director) and Irish Cruising Club.

### Ian Brady

Ian Brady is Head of the Institutional Advisory Group at Davy, advising institutions ranging from charities to corporations on how to preserve and grow their assets. His work involves engaging with the non-profit entities and advising on financial strategies that can allow them to sustain and enhance their valuable mission. He has experience in business, financial planning, law, corporate governance and non-profit financial stewardship.

### Helen Bunbury

Helen Bunbury's background is in financial services, legal, public services, and NGO sectors in the UK, Europe, Asia, Middle East, Caribbean and the Americas in senior executive roles, COO, Chief Internal Auditor and Change Director, including focusing on business transformations, new businesses, finance and governance. She is a member of the Institute of Directors and is currently a Non-Executive Director of a number of companies and non-profit organisations.

### Philip Burke

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 and 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.

### Mary Doyle

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, involved in Banking Regulation with Bank of Scotland Ireland and she was Head of Governance and Risk with the Banking and Payments Federation Ireland. She is the Chair of Newgrove Housing Association, Rehab Group's independent housing subsidiary.

### Ann Duffy

Ann Duffy is a Chartered Accountant by profession and worked with Fyffes, a leading international importer and distributor of tropical produce, for over 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.

### Fiona Hartley

Fiona Hartley started her career as a teacher in the UK and then worked in the Vocational Education Sector (VEC) sector in Ireland going on to become a principal of a Further Education College. Fiona was Chief Executive Officer of County Wicklow VEC for six years before being appointed Executive Director of Strategy in SOLAS until she retired in 2017.

### Martin Kelly

Martin Kelly worked in the technology industry, including Citrix, where he held various senior executive positions including: Vice President Worldwide IT and Vice President Worldwide Technical Support. He worked in Australia, where he held leadership positions with GE and with Deloitte Management Consulting. He is a member of the Institute of Directors and is currently running his own executive coaching and consulting business.



### Kevin Marshall

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.

### Michele McGarry

Michele McGarry is a Chartered Surveyor with over 20 years' experience in commercial real estate in Ireland and the UK. She is Director and Head of Capital Markets at Colliers International Ireland, a leading Irish and global real estate advisory firm, where she advises on sales, acquisitions, asset management and funding on behalf of both institutional and private investors (foreign and domestic). She is a member of the Institute of Directors.

### Henry McGarvey

Henry McGarvey is the Secretary/Financial Controller in Letterkenny Institute of Technology and former Head of the Department of Computing and Creative Practices in Sligo Institute of Technology. He led Pramerica Systems Ireland Limited and worked as Head of Information Technology in Almarai, Motorola, and Accenture. He chairs the Donegal Clinical Academy Trust, Donegal Investment Group plc. and Beaumont Hospital.

### Noreen O'Kelly

Noreen O'Kelly was a chartered accountant in KPMG and spent over eleven years in Independent News and 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 on corporate governance, and is a non-executive director of a number of companies and not-for-profit organisations.

### Rosemary Smyth

Rosemary Smyth has worked in the healthcare sector, specialising in mental health. She is a former Director of the Mental Health Commission, the regulatory authority for mental health services in Ireland, responsible for registration of all in-patient mental health facilities, compliance with statutory obligations and development of standards, rules and codes of practice for specified interventions. She has contributed to national health related policies.

### Kathleen Vickers

Kathleen Vickers' initial background is 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. She is focused on effective board and operational governance and active citizenship for people with disabilities.

# Audit and Risk Committee

## Terms of Reference

The main role of the Audit and Risk Committee (the “Committee”) is to monitor the integrity of the Financial Statements, the Financial Reporting and External Audit Processes.

The Committee also supports the Board in carrying out its responsibilities for ensuring that risks are properly identified, assessed, reported and controlled. The Committee monitors the effectiveness of the Risk Management Framework for the Rehab Group. In addition, the Committee monitors and reviews the Rehab Group’s Internal Audit Function and the internal audit work plan.

## Overview of the Committee’s Work in 2020

The Committee met on four occasions during 2020 and in accordance with best practice also 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 2020, the Committee reviewed the results of the Internal Audit Reports, the implementation of the recommendations arising from the Internal Audit Reports and any Open Recommendations.

The Committee approved the proposed 2021 Internal Audit Plan, the 2019 Financial Statements and Annual Report and the plan for compiling the 2020 Annual Report.

It reviewed the External Audit Plan and the Post Audit Report from Mazars, the Rehab Group’s external auditor. It also periodically reviewed the Rehab Group risk register and management’s response to the principal risks identified.

The Committee reviewed the Charities Governance Code Compliance Record Form, and this was also presented to the Rehab Group Board. Confirmation of compliance will be made to the Charities Regulator in 2021.

## Priorities and Key Tasks for 2021



Oversee the progression of the 2021 Internal Audit Plan and Internal Audit recommendations.



Monitor and review the External Audit Process.



Monitor and review progress of the 2020 Annual Report.



Monitor and review compliance with the Charities Governance Code.



Oversight of risk management systems and risk management reporting.

**Noreen O’Kelly,**

Chair - Audit and Risk Committee.

# Finance Committee

## Terms of Reference

The Finance Committee (the “Committee”) assists the Rehab Group Board by advising, questioning and clarifying financial decisions prior to their submission to the Rehab Group Board.

The Committee monitors the financial performance of the Rehab Group against plans, budgets and cashflows, 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.

## Overview of the Committee’s Work in 2020

The Committee met twelve times in 2020. One of the key focus areas for the Committee during 2020 was reviewing the format of the financial reporting issued by the Senior Leadership Team to the Committee and the Rehab Group Board. New templates were drafted and agreed.

The Committee oversaw a number of projects and priority areas in 2020, including the finalising of Budget 2021 for subsequent approval by the Rehab Group Board. In doing this, the Directors take into consideration the assets required to provide long-term care, learning and employment support for the people using our services, reasonable working capital and planned development projects. Continued costs associated with COVID-19 were considered.

## Priorities and Key Tasks for 2021



Continued oversight of the multi-year financial sustainability plan for the Rehab Group that links our strategy with our financial ability to sustainably deliver our mission.



Continued monitoring of Budget 2021

**Ian Brady,**  
Chair - Finance Committee.

## Quality and Safety Committee

### Terms of Reference

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

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 2020

The Committee met four times in 2020 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.
- Operational Risk Management.
- Service User/Student Experience.
- Clinical Supports.

The Committee monitored quality and safety as well as performance and compliance with all HIQA regulations and standards.

### New Directions Interim Standards

Standards setting out 12 support pillars the Rehab Group must provide to all service users participating in HSE funded services. The Committee received regular updates on the submission of the HSE self-evaluation (EASI Tool) to each of the CHO areas.

### Quality and Qualifications Ireland (QQI)

The Committee received quarterly updates on the QQI Quality Improvement Plan overseeing the quality of programmes offered by the Rehab Group.

### Priorities and Key Tasks for 2021



Provide comprehensive oversight of the quality and safety of all Rehab Group services.



Review the Committee’s Terms of Reference.



Host 4 Quality and Safety Meetings in 2021.

### Martin Kelly

Chair - Quality and Safety Committee.



# Nominations, Governance, Performance and Remuneration Committee

## Terms of Reference

The Nominations, Governance, Performance and Remuneration Committee (the “Committee”) is tasked with ensuring that The Rehab Group continues to maintain the highest standards of best practice in Corporate Governance, reviewing the composition of the Board and overseeing performance management of the Board.

## Overview of the Committee’s Work in 2020

The Nominations and Governance Committee amalgamated with the Performance and Remuneration Committee.

Two very significant tasks were completed by the Committee in 2020.

- A new Chief Executive Officer, Barry McGinn, was selected and appointed in July following an open and competitive process, which was aided by a firm of recruitment specialists. Barry had worked as Rehab Group Business Development and Planning Director for three years prior to his appointment.
- A new Chairman, Aidan Walsh, was selected and appointed in September.

The Committee reviewed the structure, size and composition of the Rehab Group Board, Subsidiary Boards and Board Committees to ensure that they have the correct skills mix to carry out their functions given that 3 Directors retired during 2020. 7 new Directors were appointed.

The Rehab Group is compliant with the Charities Governance Code and the journey to compliance has been monitored and overseen by the Committee. The Rehab Group Board reviewed a completed Charities Governance Code Compliance Record Form and in 2021, the Rehab Group will complete a declaration to the Charities Regulator that it is meeting its obligations under the Charities Governance Code.

Throughout 2020, 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 2021



Conduct an external evaluation of Board performance and Board composition.



Evaluate the performance of key senior managers.



Review the Committee’s Terms of Reference.

## Aidan Walsh

Chair - Nominations, Governance, Performance and Remuneration Committee.

## Other Statutory / SORP FRS 102 Disclosures

### Fund definitions

**Restricted funds:** are those funds that the charity directors are obliged to spend in a specific way or for a specific purpose as set out in a funding letter of offer, grant agreement or services contract, as specified by the grant maker or donor, but which are still within the wider objects of a charity.

**Unrestricted funds:** are those funds which the charity does not have to use for specific purposes and the directors are able to spend at their discretion for any of the charity's purposes. Part of unrestricted funds represent fixed asset funds that are not freely available as they are being used as operational assets. These make up a large proportion of funds held, representing the operational assets of the Rehab Group, without which it could not operate. The vast majority of these are operational properties, such as student training centres, residential and day care facilities.

**Designated funds:** are part of the unrestricted funds which charity directors or grant donor have earmarked for a particular project or use, without restricting or committing the funds legally.

**Designated fixed asset funds:** represent capital grants usually for the purchase of property assets without performance conditions attached. Transfers to the unrestricted fund are made which equate to the annual depreciation charge incurred on those assets.

### Reserves

The Directors have reviewed the financial position of the Rehab 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 sustain, grow and develop our Care, Learning and Employment Services for the benefit of the people who use our services and our wider stakeholders.

In addition, the Charity holds adequate reserves for working capital and a contingency fund to react to challenging and unforeseen events, while ensuring that the maximum levels of resources are applied to the people who avail of our services or depend upon the Rehab Group to provide supported

employment. As at 31 December 2020, the total funds held on a consolidated basis are: €58.9m and this includes:

- **€30.2m** Unrestricted funds
- **€7.7m** Designated funds
- **€21m** Restricted funds

The Board has set a target of greater than €20m to be maintained in unrestricted general funds. As at 31 December 2020, unrestricted funds amounted to €30.2m (2019: €27.3m) which is greater than the target. As a substantial proportion of unrestricted funds is used in operational assets (fixed asset funds) the Board are conscious of the need to maintain adequate liquid reserves.

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.

The analysis of net assets between restricted and unrestricted funds is shown in note 25.

### Directors' 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.

## Company Secretary

Connie Kelleher (resigned 29 January 2020)  
Rehab Secretarial Limited (appointed 29 January 2020)

## Transactions with Directors

Details of transactions with Directors can be found in note 31 to the financial statements.

## Related Parties

Details of transactions with related parties and connected organisations can be found in note 34 to the financial statements.

## 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.

## Subsequent Events

### Rehab Enterprises

In February 2021, a decision was made as part of the ongoing restructuring of Rehab Enterprises to close the Limerick Site resulting in a number of redundancies. The financial impact of this is unknown at the date of approval of this report.

The above events subsequent to the year end are considered non-adjusting post Balance Sheet events.

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

## Statement on Relevant Audit Information

In accordance with Section 332 of the Companies Act 2014, the Directors 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.

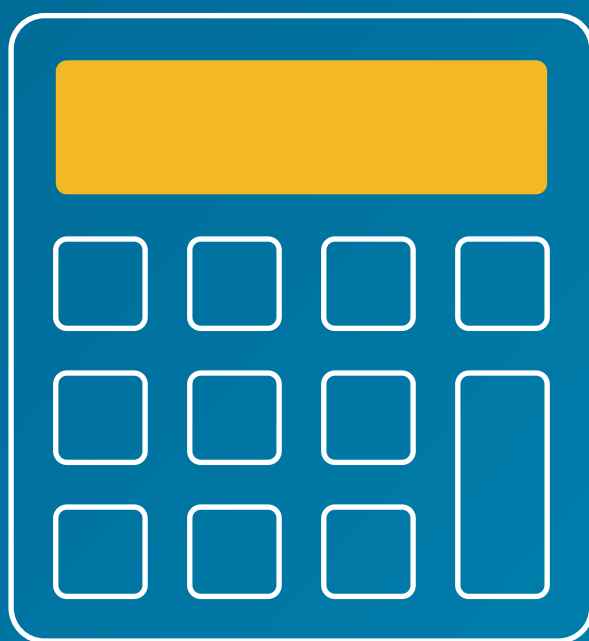
**A Walsh**  
Director

**N O'Kelly**  
Director

Date: 13 September 2021

## Chapter 3

# Financial Statements





### Financial Statements

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## Directors and Other Information

(at the date of approval of the annual report and financial statements)

<b>Company Number</b>	14800	
<b>Registered Charity Number</b>	20006716	
<b>Charity Revenue Number</b>	CHY4940	
<b>Registered Office</b>	10D Beckett Way, Parkwest Business Park, Dublin 12	
<b>Board of Directors</b>	Helen Bunbury Ian Brady Philip Burke Robert Barker Ann Duffy Mary Doyle Fiona Hartley Martin Kelly Henry McGarvey Kevin Marshall Michelle McGarry Noreen O'Kelly Rosemary Smith Kathleen Vickers Aidan Walsh	
<b>Company Secretary</b>	Rehab Secretarial Limited	
<b>Chief Executive Officer (CEO)</b>	Barry McGinn	
<b>Auditors</b>	Mazars Chartered Accountants & Statutory Audit Firm Harcourt Centre, Block 3 Harcourt Road Dublin 2	
<b>Bankers</b>	Allied Irish Bank plc Ulster Bank Bank of Ireland Barclays Bank plc Royal Bank of Scotland H.S.B.C.	
<b>Solicitors</b>	<i>Ireland</i> McCann Fitzgerald Riverside One 37-42 Sir John Rogerson's Quay Grand Canal Dock Dublin 2	<i>UK</i> Withers Solicitors 16 Old Bailey London EC4M 7EG  Wright, Johnston & Mackenzie LLP 302 St Vincent Street Glasgow G2 5RZ

# 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 Rehab 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.

**A Walsh**  
*Director*

**N O'Kelly**  
*Director*

Date: 13 September 2021

# 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 ("the Company") and its subsidiaries ("the Group") for the year ended 31 December 2020, 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 related notes to the Company and Group financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company and of the Group as at 31 December 2020 and of the Group's surplus 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 Companies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company and the Group in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### Conclusions relating to going concern

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

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

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



# Independent Auditor's Report to the Members of the Rehab Group (continued)

## Other information

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

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

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014;
- the accounting records of the Company and the Group were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

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

## Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company and the Group. 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 57, 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 and the Group'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 the Group or to cease operations, or has no realistic alternative but to do so.

# Independent Auditor's Report to the Members of the Rehab Group (continued)

## 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/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.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.

## Aedín Morkan

*for and on behalf of Mazars*

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

Date: 20 September 2021

# Consolidated Statement of Financial Activities

(Including an income and expenditure account)  
For the Year Ended 31 December 2020

	Notes	Unrestricted 2020 €'000	Restricted 2020 €'000	Total 2020 €'000	Total 2019 €'000
<b>Group income and endowments</b>		46,616	93,094	139,710	145,135
<b>Income from donations and legacies</b>					
Fundraising and donations	4	69	18	87	469
Grant income	5	11	104	115	1,712
		80	122	202	2,181
<b>Income from charitable activities</b>					
Training, support and employability	6	23,815	22,910	46,725	48,392
Day activity and care services	7	1,093	70,062	71,155	69,211
Social enterprises	8	21,628	–	21,628	25,351
		46,536	92,972	139,508	142,954
<b>Total income and endowments</b>	3	<b>46,616</b>	<b>93,094</b>	<b>139,710</b>	<b>145,135</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Voluntary costs including fundraising, lotteries and donations		(150)	(2)	(152)	(157)
<b>Charitable activities</b>					
Training, support and employability		(22,898)	(24,519)	(47,417)	(49,343)
Day activities and care services		(210)	(69,102)	(69,312)	(67,884)
Social enterprises		(22,055)	(11)	(22,066)	(26,993)
		(45,163)	(93,632)	(138,795)	(144,220)
<b>Total expenditure</b>	9	<b>(45,313)</b>	<b>(93,634)</b>	<b>(138,947)</b>	<b>(144,377)</b>

# Consolidated Statement of Financial Activities (continued)

(Including an income and expenditure account)

For the Year Ended 31 December 2020

	Notes	Unrestricted 2020 €'000	Restricted 2020 €'000	Total 2020 €'000	Total 2019 €'000
<b>Net income for the year before extraordinary items</b>		1,303	(540)	763	758
Group share of resources in associate and joint venture undertakings		727	–	727	949
<b>Extraordinary items:</b>	11				
Reorganisation costs		(1,657)	–	(1,657)	(608)
COVID-19 once off income		279	1,617	1,896	–
<b>Net income for the year after extraordinary items and before transfers</b>		652	1,077	1,729	1,099
Transfer between funds	24	1,304	(1,304)	–	–
<b>Net income/(expenditure) before other recognised gains and losses</b>		<b>1,956</b>	<b>(227)</b>	<b>1,729</b>	<b>1,099</b>
<b>Other recognised gains and losses</b>					
Exchange gain/(loss) on foreign currency net assets	24	128	(141)	(13)	54
<b>Net movement in funds</b>		2,084	(368)	1,716	1,153
Fund brought forward 1 January	24	35,880	21,291	57,171	56,018
<b>Fund balances carried forward 31 December</b>	24	<b>37,964</b>	<b>20,923</b>	<b>58,887</b>	<b>57,171</b>

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 66 to 113 form part of these financial statements.

# Consolidated Balance Sheet

As at 31 December 2020

	Notes	2020 €'000	2019 €'000
<b>Fixed assets</b>			
Tangible assets	16	43,790	45,112
Financial assets:	17		
Investment in associates		279	282
<b>Total fixed assets</b>		<b>44,069</b>	<b>45,394</b>
<b>Current assets</b>			
Stocks	18	745	1,123
Debtors	19	13,833	17,662
Cash at bank and in hand		20,809	11,810
		35,387	30,595
<b>Creditors</b> – amounts falling due within one year	20	(18,062)	(16,714)
<b>Net current assets</b>		<b>17,325</b>	<b>13,881</b>
<b>Total assets less current liabilities</b>		<b>61,394</b>	<b>59,275</b>
<b>Creditors</b> – amounts falling due after more than one year	21	(674)	(76)
<b>Provisions for liabilities and charges</b>	22	(1,833)	(2,028)
<b>Net assets</b>		<b>58,887</b>	<b>57,171</b>
<b>Funds</b>			
Restricted funds	24	20,923	21,291
Unrestricted funds	24	37,964	35,880
<b>Total funds</b>		<b>58,887</b>	<b>57,171</b>

The notes on pages 66 to 113 form part of these financial statements.

On behalf of the board

**A Walsh**  
Director

**N O'Kelly**  
Director

Date: 13 September 2021



# Company Balance Sheet

As at 31 December 2020

	Notes	2020 €'000	2019 €'000
<b>Fixed assets</b>			
Tangible assets	16	24,344	24,815
Financial assets	17	329	360
		24,673	25,175
<b>Current assets</b>			
Stocks	18	11	21
Debtors	19	10,374	16,009
Cash at bank and in hand		15,786	6,096
		26,171	22,126
<b>Creditors</b> – amounts falling due within one year	20	(13,196)	(11,297)
<b>Net current assets</b>		<b>12,975</b>	<b>10,829</b>
<b>Debtors</b> – amounts falling due after more than one year	19	4,509	3,844
<b>Total assets less current liabilities</b>		42,157	39,848
<b>Provisions for liabilities and charges</b>	22	(503)	(565)
<b>Net assets</b>		<b>41,654</b>	<b>39,283</b>
<b>Funds</b>			
Restricted funds	24	8,539	7,619
Unrestricted funds	24	33,115	31,664
<b>Total funds</b>		<b>41,654</b>	<b>39,283</b>

The notes on pages 66 to 113 form part of these financial statements.

On behalf of the board

**A Walsh**  
Director

**N O'Kelly**  
Director

13 September 2021

# Consolidated Statement of Cash Flows

Year Ended 31 December 2020

	Notes	2020 €'000	2019 €'000
<b>Cashflows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	27	10,133	3,925
<b>Cashflows from investing activities:</b>			
Purchase of property, plant and equipment	16	(2,015)	(7,530)
Proceeds from the sale of property, plant and equipment		334	513
Interest received	13	-	1
Interest paid	13	(13)	(33)
<i>Net cash used in investing activities</i>		(1,694)	(7,049)
<b>Cashflows from financing activities:</b>			
Increase in/(repayments of) borrowings		628	(62)
Finance lease repaid		(44)	(43)
<i>Net cash provided by (used in) financing activities</i>		584	(105)
Net change in cash and cash equivalents in the reporting period	29	9,023	(3,229)

The notes on pages 66 to 113 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 2020.

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 2 to 53. 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 in their preparation 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 2020. The results of subsidiaries are included from the effective date of acquisition. Acquisition accounting principles are followed in respect of all subsidiaries acquired.

### Judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

# Notes to the Financial Statements (continued)

## 2. Accounting Policies and Estimation Techniques (continued)

### *Going Concern*

The Directors have reviewed the ongoing 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 Group and 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 State funding will continue at a similar level for 2021 and 2022 and there will be no reduction in funding; adequate resources are available to support worst case scenario outcomes relating to property rental costs, there will be no significant adverse financial impact arising from restructuring other than what is currently estimated; and costs will continue to be managed and controlled in so far as 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 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 €11,535k (2019: €15,316k).

### *Impairment of Stocks*

The Group holds stocks amounting to €745k (2019: €1,123k) 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.

### *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 €35m (2019: €36m).

### *Valuation of Land and Buildings*

Land and buildings are stated at deemed cost less accumulated depreciation and accumulated impairment losses. The Company revalued land and buildings on a fair value basis as at 1 January 2014 for the purpose of transition to FRS102. 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 2020 was €329k (2019: €360k).

# Notes to the Financial Statements (continued)

## 2. Accounting Policies and Estimation Techniques (continued)

### Income

Income comprises funding towards 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.

Income is recognised in line with the accounting policies set out below.

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.

### 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

Grants from public authorities, the European Social Fund and other agencies in Ireland and the United Kingdom are credited to the Statement of Financial Activities in the year to which they relate. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period in the agreement or contract that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

### Government supports

Income from the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme introduced by the Government of the Republic of Ireland and Coronavirus Job Retention Scheme in the United Kingdom introduced at the beginning of the COVID-19 pandemic have been accounted for in line with other grants from public authorities in the Statement of Financial Activities.

### 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.



# Notes to the Financial Statements (continued)

## 2. Accounting Policies and Estimation Techniques (continued)

### 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.

### Extraordinary items

The Group classifies 'extraordinary items' as material items possessing a high degree of abnormality which arise from events or transactions that fall outside its ordinary activities and are not expected to recur. 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 Statement of Financial Activities in proportion to the amounts outstanding under the leases.

All operating lease rentals are charged to the 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.

### 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 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.

Current or deferred taxation assets and liabilities are not discounted.

## Notes to the Financial Statements (continued)

### 2. Accounting Policies and Estimation Techniques (continued)

#### 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.

#### 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:

British Pound	2020 €1=Stg£	2019 €1=Stg£
Average	0.89	0.88
Year end	0.89	0.85
Polish Zloty	2020 €1=PLN	2019 €1=PLN
Average	4.44	4.27
Year end	4.56	4.26
Saudi Riyal	2020 €1=SAR	2019 €1=SAR
Average	4.58	4.25
Year end	4.58	4.21

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 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 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 Statement of Financial Activities translated at the average rate and closing rate are dealt with as adjustments to reserves.

# Notes to the Financial Statements (continued)

## 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 FRS102 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 Statement of Financial Activities.

### 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.

## Notes to the Financial Statements (continued)

### 2. Accounting Policies and Estimation Techniques (continued)

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 Statement of Financial Activities.

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 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 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 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 Statement of Financial Activities and added to the carrying value of the investments in the Balance Sheet.

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. The partnership is jointly controlled by both parties. The Rehab Group has a 51% interest in the surplus, assets and liabilities of the partnership. This interest has been assigned to TBG Learning Limited by The Rehab Group. 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 Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents, as defined above, net of outstanding bank overdrafts, if any.

# Notes to the Financial Statements (continued)

## 2. Accounting Policies and Estimation Techniques (continued)

### 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.

At the end of each reporting period financial assets 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 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.

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.

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 draw-down 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.



## Notes to the Financial Statements (continued)

### 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 directors have decided at their discretion to set aside for a specific purpose and Designated funds also include capital grants with no conditions. Restricted funds are donations/grants 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 as a result 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.

##### Contingencies

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

	2020 €'000	2019 €'000
Ireland	129,471	130,390
UK	8,700	11,806
Other	3,435	2,939
	<b>141,606</b>	<b>145,135</b>

### 4. Fundraising and donations

	Unrestricted €'000	Restricted €'000	2020 €'000
<b>Current year</b>			
Local fundraising	50	9	59
Donations	19	–	19
Other	–	9	9
	<b>69</b>	<b>18</b>	<b>87</b>
	Unrestricted €'000	Restricted €'000	2019 €'000
<b>Prior year</b>			
Local fundraising	179	6	185
Donations	27	257	284
	<b>206</b>	<b>263</b>	<b>469</b>

# Notes to the Financial Statements (continued)

## 5. Grant income

	Unrestricted €'000	Restricted €'000	2020 €'000
<b>Current year</b>			
Capital grants	–	25	25
Other grants	11	79	90
	<b>11</b>	<b>104</b>	<b>115</b>
	Unrestricted €'000	Restricted €'000	2019 €'000
<b>Prior year</b>			
Capital grants	–	1,241	1,241
Other grants	264	207	471
	<b>264</b>	<b>1,448</b>	<b>1,712</b>

## 6. Training, support and employability

	Unrestricted €'000	Restricted €'000	2020 €'000
<b>Current year</b>			
HSE	17,572	–	17,572
Education Training Boards (ETBs)	1,464	22,401	23,865
Department for Work and Pensions (UK)	195	–	195
Scottish Government	1,590	–	1,590
Department of Education	747	–	747
Glasgow City Council (UK)	126	189	315
Department of Justice	200	–	200
Aberdeen City Council	114	–	114
Learning Assessment Services	1,076	–	1,076
Other	731	320	1,051
	<b>23,815</b>	<b>22,910</b>	<b>46,725</b>
	Unrestricted €'000	Restricted €'000	2019 €'000
<b>Prior year</b>			
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
	<b>24,224</b>	<b>24,168</b>	<b>48,392</b>

## Notes to the Financial Statements (continued)

### 7. Day activity and care services

	Unrestricted €'000	Restricted €'000	2020 €'000
<b>Current year</b>			
HSE Care Services	–	68,851	68,851
UK Care Services	32	–	32
Housing Services	892	–	892
CE Scheme	–	59	59
Tusla	–	529	529
Other	169	623	792
	<b>1,093</b>	<b>70,062</b>	<b>71,155</b>
	Unrestricted €'000	Restricted €'000	2019 €'000
<b>Prior year</b>			
HSE Care Services	–	66,716	66,716
UK Care Services	819	–	819
Housing Services	683	–	683
CE Scheme	–	308	308
Other	65	620	685
	<b>1,567</b>	<b>67,644</b>	<b>69,211</b>

# Notes to the Financial Statements (continued)

## 8. Social enterprises

	Unrestricted €'000	Restricted €'000	2020 €'000
<b>Current year</b>			
Department of Work and Pensions (UK)	802	–	802
Wages Subsidy Scheme – Department of Social Protection	2,259	–	2,259
Temporary COVID-19 Wage Subsidy Scheme	259	–	259
COVID-19 Employment Wage Subsidy Scheme	79	–	79
Income from trading activities – Ireland	13,633	–	13,633
Income from trading activities – Scotland	4,234	–	4,234
Other	362	–	362
	<b>21,628</b>	<b>–</b>	<b>21,628</b>
	Unrestricted €'000	Restricted €'000	2019 €'000
<b>Prior year</b>			
Department for 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
	<b>25,351</b>	<b>–</b>	<b>25,351</b>

## Notes to the Financial Statements (continued)

### 9. Analysis of expenditure

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2020 Total €'000
<b>Current year</b>					
Staff costs (note 12)	78	35,756	52,917	10,113	98,864
Depreciation (note 16)	12	1,015	1,387	471	2,885
Other operating costs	62	10,625	15,008	3,315	29,010
Raw materials and freight	–	31	–	8,488	8,519
Net finance charge (note 13)	–	–	–	13	13
Taxation (note 14)	–	–	–	34	34
Decrease in stock and WIP (note 18)	–	(10)	–	(368)	(378)
	<b>152</b>	<b>47,417</b>	<b>69,312</b>	<b>22,066</b>	<b>138,947</b>
	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2019 Total €'000
<b>Prior year</b>					
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
Raw materials and freight	–	36	–	11,077	11,113
Net finance charge (note 13)	–	2	18	12	32
Taxation (note 14)	–	–	–	22	22
Decrease in stock and WIP (note 18)	–	–	–	(23)	(23)
	<b>157</b>	<b>49,343</b>	<b>67,884</b>	<b>26,993</b>	<b>144,377</b>

# Notes to the Financial Statements (continued)

## 9. Analysis of expenditure (continued)

Included in the analysis above are the following support costs:

	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2020 Total €'000
<b>Current year</b>						
<b>Analysis of support costs</b>						
Staff costs	450	2,276	495	2,353	1,613	7,187
Other operating costs	352	564	3,704	654	306	5,580
	<b>802</b>	<b>2,840</b>	<b>4,199</b>	<b>3,007</b>	<b>1,919</b>	<b>12,767</b>

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

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.

	2020 €'000	2019 €'000
<b>Analysis of governance costs</b>		
Board and committee meeting costs	18	23
Company secretarial costs	128	140
Legal, strategy and other costs	184	231
External audit fees		
– Statutory audit	176	176
Other external audit fees	–	15
Internal Audit	296	261
	<b>802</b>	<b>846</b>



## Notes to the Financial Statements (continued)

### 10. Net income

	2020 €'000	2019 €'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
	<b>176</b>	<b>204</b>
Depreciation of tangible fixed assets owned	2,885	3,483
Operating lease rentals:		
– Property	4,407	4,342
– Other	425	840
Realised (loss)/gain on foreign currency transactions	(86)	56
Cost of stock recognised as an expense	(29)	–

While 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. Extraordinary items

	2020 €'000	2019 €'000
COVID-19 Funding	1,896	–
Reorganisation costs	(1,657)	(608)

#### COVID-19 Funding

In 2020, as a result of the COVID-19 pandemic, both the HSE and the Education and Training Boards provided additional funding to the Group outside of their normal Service Level Arrangements and contracts in place. Total funding of this nature amounted to €1.9m and covered a number of areas. Predominantly funding was provided to cover additional costs associated with increased transport requirements, building enhancements and refurbishments to facilitate social distancing and for IT/technological costs associated with the remote environment allowing services and training to continue where possible. This funding has been recognised in full as income in 2020 in line with Charities SORP. Due to the timing of receipt of this funding, the associated costs, some of which will be capital in nature, were not incurred during 2020 but will arise in future periods. This one-off funding is considered to be extraordinary in nature as it has arisen as a result of the global COVID-19 pandemic and is not expected to recur.

#### Reorganisation costs

The reorganisation costs are considered extraordinary by virtue of their nature. These costs relate to restructuring in the UK and in Rehab Enterprises.

## Notes to the Financial Statements (continued)

### 12. Staff costs

The average monthly number of persons employed by the Group during 2020 analysed by category was as follows: 3,017 (2019: 3,094). All Directors of the Company are non-executive and receive no remuneration.

	2020 Number	2019 Number
Management	181	185
Administration/support	184	190
Service delivery	2,652	2,719
	<b>3,017</b>	<b>3,094</b>
	2020 €'000	2019 €'000
Their aggregate remuneration comprised:		
Staff costs:		
– Wages and salaries	83,604	82,561
– Social welfare costs	8,743	8,764
– Retirement benefit costs (Note 36)	6,517	6,342
	98,864	97,667
– Other compensation costs – termination benefits	999	397
	<b>99,863</b>	<b>98,064</b>

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, severance/redundancy costs and benefit in kind on motor vehicles but excludes pension scheme contributions.

## Notes to the Financial Statements (continued)

### 12. Staff costs (continued)

	2020 Number	2019 Number
<b>The remuneration of higher paid employees excluding redundancy</b>		
€60,000 – €70,000	67	52
€70,001 – €80,000	27	29
€80,001 – €90,000	11	11
€90,001 – €100,000	7	2
€100,001 – €110,000	3	7
€110,001 – €120,000	4	2
€120,001 – €130,000	1	–
€130,001 – €140,000	1	2
€140,001 – €150,000	1	1
	<b>122</b>	<b>106</b>

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

	2020 Number	2019 Number
<b>The remuneration of higher paid employees including severance/redundancy payments</b>		
€60,000 – €70,000	68	52
€70,001 – €80,000	27	30
€80,001 – €90,000	11	11
€90,001 – €100,000	7	3
€100,001 – €110,000	3	7
€110,001 – €120,000	3	2
€120,001 – €130,000	1	–
€130,001 – €140,000	1	2
€140,001 – €150,000	1	1
€170,001 – €180,000	–	–
€190,001 – €200,000	–	–
€200,001 – €210,000	–	–
€210,001 – €220,000	1	–
	<b>123</b>	<b>108</b>

The Chief Executive has an annual salary of €141,000 excluding BIK of €6,519. Total including BIK is €147,519. There were two occupants of the CEO role in 2020 whereby the former CEO left on 31 March 2020 while the Interim CEO was in post from 7 February 2020. The total remuneration paid for the combined CEO roles in 2020 was €361,725.

Employer pension contributions made to defined contribution schemes for these 123 employees amounted to €604,014 during the year.

Included in the remuneration figures used to complete this table are severance/redundancy costs totalling €130,382 and benefits in kind totalling €120,574. Total remuneration paid to the Senior Leadership Team in 2020 amounted to €1,236,896 (2019: €944,715).

# Notes to the Financial Statements (continued)

## 13. Finance costs

	2020 €'000	2019 €'000
This interest was in respect of:		
Interest receivable	–	(1)
Interest payable:		
Borrowings wholly repayable within five years	13	33
Borrowings not wholly repayable within five years	–	–
<b>Total charge</b>	<b>13</b>	<b>32</b>

## 14. Taxation

	2020 €'000	2019 €'000
Corporation tax:		
Overseas corporation tax on profit in the current year	34	22

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 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 €2.37m (2019: €3.15m).

## Notes to the Financial Statements (continued)

### 16. Tangible assets

	Land and buildings €'000	Plant and machinery €'000	Fixtures and fittings €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
<b>Group</b>						
<b>Cost</b>						
At 1 January 2020	54,046	13,504	9,358	11,708	4,856	93,472
Reclassification/transfers	–	(15)	(2)	(4)	(2)	(23)
Translation adjustment	(149)	(86)	(10)	(34)	(5)	(284)
Additions	639	170	192	797	217	2,015
Disposals	(259)	(80)	(67)	(132)	(295)	(833)
<b>At 31 December 2020</b>	<b>54,277</b>	<b>13,493</b>	<b>9,471</b>	<b>12,335</b>	<b>4,771</b>	<b>94,347</b>
<b>Accumulated depreciation</b>						
At 1 January 2020	11,898	12,969	8,495	10,453	4,545	48,360
Reclassification/transfers	–	(15)	(2)	(4)	(2)	(23)
Translation adjustment	(50)	(72)	(8)	(31)	(5)	(166)
Charge for the year (note 9)	1,317	180	255	955	178	2,885
Disposals	–	(76)	(62)	(124)	(237)	(499)
<b>At 31 December 2020</b>	<b>13,165</b>	<b>12,986</b>	<b>8,678</b>	<b>11,249</b>	<b>4,479</b>	<b>50,557</b>
<b>Net book amounts</b>						
<b>At 1 January 2020</b>	<b>42,148</b>	<b>535</b>	<b>863</b>	<b>1,255</b>	<b>311</b>	<b>45,112</b>
<b>At 31 December 2020</b>	<b>41,112</b>	<b>507</b>	<b>793</b>	<b>1,086</b>	<b>292</b>	<b>43,790</b>

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

	2020 €'000	2019 €'000
Net book amount	33	76
Depreciation charge for year	43	43

## Notes to the Financial Statements (continued)

### 16. Tangible assets (continued)

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 €8.61m (2019: €8.87m) which is not depreciated.



## Notes to the Financial Statements (continued)

### 16. Tangible assets (continued)

	Land and buildings €'000	Plant and machinery €'000	Fixtures and fittings €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
<b>Current year</b>						
<b>Company</b>						
<b>Cost</b>						
At 1 January 2020	30,623	7,997	7,857	9,662	4,340	60,479
Additions	240	17	154	786	217	1,414
Transfers	–	–	–	–	–	–
Disposals	–	(8)	–	(39)	(296)	(343)
<b>At 31 December 2020</b>	<b>30,863</b>	<b>8,006</b>	<b>8,011</b>	<b>10,409</b>	<b>4,261</b>	<b>61,550</b>
<b>Accumulated depreciation</b>						
At 1 January 2020	7,945	7,852	7,087	8,646	4,134	35,664
Charge for the year	588	23	224	866	125	1,826
Disposals	–	–	–	–	–	–
Transfer	–	(8)	–	(39)	(237)	(284)
<b>At 31 December 2020</b>	<b>8,533</b>	<b>7,867</b>	<b>7,311</b>	<b>9,473</b>	<b>4,022</b>	<b>37,206</b>
<b>Net book amounts</b>						
<b>At 1 January 2020</b>	<b>22,678</b>	<b>145</b>	<b>770</b>	<b>1,016</b>	<b>206</b>	<b>24,815</b>
<b>At 31 December 2020</b>	<b>22,330</b>	<b>139</b>	<b>700</b>	<b>936</b>	<b>239</b>	<b>24,344</b>

# Notes to the Financial Statements (continued)

## 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	437	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Clash, Co. Kerry	257	59	Kerry County Council	Indenture of mortgage	02-Apr-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	587	1,132	South Eastern Health Board	Mortgage	22-Dec-98
The Ramparts, Dundalk, Co. Louth	96	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	482	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Liosbaun, Galway	201	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	257	546	North Eastern Health Board	Charge	14-Feb-03
Kylemore Road, Ballyfermot, Dublin 10	804	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
St. Anne's, Charleville Road, Tullamore, Co. Offaly	225	349	Midland Health Board	Mortgage	21-Feb-02
Model Farm Road, Cork	563	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	80	311	Southern Health Board	Mortgage and charge	06-Nov-00
Clash, Tralee, Kerry	257	381	Southern Health Board	Mortgage and charge	10-Nov-99
Grafton Court, Longford	80	549	Midland Health Board	Mortgage and charge	21-Sep-00
Mullaghboy Industrial Estate, Navan, Co. Meath	563	265	North Eastern Health Board	Mortgage	25-Jun-99
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	333	378	HSE		08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork – upgrade	103	111	HSE		08-Dec-19

\* note: All sums due or hereafter due from the company

## Notes to the Financial Statements (continued)

### 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 date
16 Glenina Heights, Dublin Road, Galway	206	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	388	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	101	600	Cavan County Council	Mortgage	30-Apr-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	605	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	262	444	Longford County Council	Mortgage	13-Oct-03
Property at Folio 7276F, Knocklofty, Waterford	790	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	317	1,256	Galway City Council	Mortgage	18-Feb-08
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	241	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepside, Co. Dublin	268	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	198	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	497	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	295	899	Meath County Council	Mortgage	22-Apr-10
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	202	347	Donegal County Council	Mortgage	13-May-03
20 Balreask Manor, Navan, Co. Meath	244	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	167	382	Longford County Council	Mortgage	08-Nov-06
Folio 14861F Register County Monaghan	306	374	Monaghan County Council	Mortgage	09-Jan-15

# Notes to the Financial Statements (continued)

## 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	279	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	85	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	213	446	Wicklow County Council	Mortgage	30-Apr-02
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	233	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	368	1,397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Mayo	163	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	921	3,302	Limerick City Council	Mortgage/Charge	15-Feb-12
No. 13 Rosog, Ballinamore Co. Leitrim	85	251	Leitrim County Council	Mortgage	31-May-06
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	198	482	Louth County Council	Mortgage	25-May-09
Ballard House, Clara Road, Tullamore, Co. Offaly	213	511	Offaly County Council	Mortgage	06-Feb-08
No. 1 Cluain Mhuilleann, Tyone, Nenagh, Co. Tipperary	213	342	North Tipperary County Council	Mortgage	18-Jul-05
Larissa, Strandhill Road, Sligo	236	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	711	2,869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breaffy Road, Castlebar, Co. Mayo	233	559	Mayo County Council	Mortgage/Charge	December 2017
Cloogh, Doon, Tralee, Co. Kerry	429	436	Kerry County Council	Mortgage	June 2019
Clonlara, 6 Monaskeha Heights, Co. Clare	388	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	201	240	Offaly County Council	Mortgage	December 2017
Boulia, Firies, Killarney, Co. Kerry	248	288	Kerry County Council	Mortgage	December 2017
Kilmurray, Kenmare, Co. Kerry	7	54	Kerry County Council	Charge	December 2017
Gortrooskagh, Kenmare, Co. Kerry	-	75	Kerry County Council	Charge	December 2017
Kilcummin, Killarney, Co. Kerry	393	77	Kerry HSE	Charge	December 2017
Gortacoosh, Killarney, Co. Kerry	478	503	Kerry HSE	Charge	June 2019
Carton, Strandhill, Co. Sligo	352	345	Sligo County Council	Charge	August 2018
Dooncaha, Tarbert, Co. Kerry	404	238	Kerry County Council		
Teach Rua, Ennis, Co. Clare	326	295	Clare County Council		

## Notes to the Financial Statements (continued)

### 17. Financial assets

	Investment in associates 2020 €'000	Investment in associates 2019 €'000
<b>Current year</b>		
<b>Group</b>		
Balance at beginning of year	282	283
Net share of profits and losses	727	949
Distributions received	(730)	(950)
<b>Balance at end of year</b>	<b>279</b>	<b>282</b>

The investment in associates' value represents the Group's shares of assets and liabilities in the Care Trust Designated Activity Company, ("the Care Trust DAC"). The primary activity of the Care Trust DAC is charitable fundraising for which The Rehab Group is a beneficiary.

	The Care Trust Limited €'000	Group share 50% €'000
<b>At 31 December 2020</b>		
Tangible assets	121	61
Debtors	90	45
Cash	953	477
<b>Total assets</b>	<b>1,164</b>	<b>582</b>
Creditors <1 year	(607)	(304)
Total liabilities	(607)	(304)
Adjustments	-	-
<b>Total reserves</b>	<b>557</b>	<b>279</b>
<b>At 31 December 2019</b>		
Tangible assets	93	47
Debtors	72	36
Cash	714	357
<b>Total assets</b>	<b>879</b>	<b>440</b>
Creditors <1 year	(310)	(155)
Total liabilities	(310)	(155)
Adjustments	-	(3)
<b>Total reserves</b>	<b>569</b>	<b>282</b>

# Notes to the Financial Statements (continued)

## 17. Financial assets

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, which is also party to the partnership agreement. There were no capital costs incurred.

	2020 €'000	2019 €'000
<b>Company</b>		
Balance at beginning of year	360	361
Net share of profits and losses	727	949
Impairment of investment	(24)	-
Distribution received	(734)	(950)
<b>Balance at end of year</b>	<b>329</b>	<b>360</b>

The information in respect of subsidiary and associate companies is given in note 35.

Unlisted investments are carried at cost less impairment because their fair value cannot be measured reliably.

## 18. Stocks

	2020 €'000	2019 €'000
<b>Group</b>		
Raw materials and consumables	530	756
Work in progress	27	39
Finished goods	188	328
	<b>745</b>	<b>1,123</b>
<b>Decrease during the year</b>	<b>(378)</b>	<b>(21)</b>

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €29k (2019: €nil).

There are no stocks pledged as security.

Replacement cost of stocks does not significantly differ from the amounts included above.

	2020 €'000	2019 €'000
<b>Company</b>		
Finished goods	11	21
	<b>11</b>	<b>21</b>
<b>Decrease during the year</b>	<b>(10)</b>	<b>-</b>



## Notes to the Financial Statements (continued)

### 19. Debtors

	2020 €'000	2019 €'000
<b>(a) Amounts falling due within one year</b>		
<b>Group</b>		
Trade and public authority debtors	11,535	15,316
Prepayments and accrued income	1,924	2,040
VAT	207	300
Other debtors	167	6
	<b>13,833</b>	<b>17,662</b>
<b>Company</b>		
Trade debtors	8,081	11,409
Amounts owed by subsidiary companies	1,004	3,456
Prepayments and accrued income	1,273	1,120
VAT	16	24
	<b>10,374</b>	<b>16,009</b>
<b>(b) Amounts falling due after more than one year</b>		
<b>Company</b>		
Amounts owed by subsidiary companies	4,509	3,844

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.

# Notes to the Financial Statements (continued)

## 20. Creditors – Amounts falling due within one year

	2020 €'000	2019 €'000
<b>Group</b>		
Bank loan (note 23)	–	14
Bank overdrafts (note 23)	592	616
Trade creditors	3,288	3,481
Corporation tax	4	–
VAT	437	305
PAYE/Social insurance	2,481	2,104
Payment on account	–	142
Accruals	11,260	10,052
	<b>18,062</b>	<b>16,714</b>
<b>Creditors for taxation and social welfare included above</b>	<b>2,922</b>	<b>2,409</b>
<b>Company</b>		
Trade and other creditors	2,753	2,446
PAYE/Social insurance	2,129	1,783
Amounts owed to Group companies	84	192
Accruals	6,730	5,376
Float provided by the ETB	1,500	1,500
	<b>13,196</b>	<b>11,297</b>
<b>Creditors for taxation and social welfare included above</b>	<b>2,129</b>	<b>1,783</b>

### 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.

## Notes to the Financial Statements (continued)

### 21. Creditors – Amounts falling due after more than one year

	2020 €'000	2019 €'000
<b>Group</b>		
Bank loan (note 23)	642	–
Finance Leases	32	76
	<b>674</b>	<b>76</b>
<b>Company</b>		
Bank loan (note 23)	–	–
Accruals	–	–
	<b>–</b>	<b>–</b>

#### Accruals

The terms of accruals are based on the underlying contracts.

### 22. Provisions for liabilities and charges

	Onerous leases €'000	Other €'000	2020 €'000
<b>Current year</b>			
<b>Group</b>			
As at 1 January 2020	565	1,463	2,028
Foreign currency	–	–	–
Charged/(released) to the consolidated Statement of Financial Activities	24	(25)	(1)
Utilised during year	(86)	(108)	(194)
<b>As at 31 December 2020</b>	<b>503</b>	<b>1,330</b>	<b>1,833</b>
	Onerous leases €'000	Other €'000	2019 €'000
<b>Prior year</b>			
<b>Group</b>			
As at 1 January 2019	651	2,412	3,063
Foreign currency	–	(4)	(4)
Released to the consolidated Statement of Financial Activities	–	(15)	(15)
Utilised during year	(86)	(930)	(1,016)
<b>As at 31 December 2019</b>	<b>565</b>	<b>1,463</b>	<b>2,028</b>

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 Irish Council for Social Housing.

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 onerous contracts arising on leases. Such leases are due to expire between 2025 and 2028.

# Notes to the Financial Statements (continued)

## 22. Provisions for liabilities and charges (continued)

	Onerous leases €'000	2020 €'000
<b>Current year</b>		
<b>Company</b>		
As at 1 January 2020	565	565
Transfer	–	–
Charged to the Statement of Financial Activities	24	24
Utilised during year	(86)	(86)
<b>As at 31 December 2020</b>	<b>503</b>	<b>503</b>

	Onerous leases €'000	2020 €'000
<b>Prior year</b>		
<b>Company</b>		
As at 1 January 2019	651	651
Transfer	–	–
Released/charged to the Statement of Financial Activities	–	–
Utilised during year	(86)	(86)
<b>As at 31 December 2019</b>	<b>565</b>	<b>565</b>

## 23. Details of borrowings

	2020 €'000	2019 €'000
<b>Bank loans and overdrafts</b>		
<b>Group</b>		
Current		
Overdraft	592	616
Bank loan	–	14
	592	630
<b>Non-current</b>		
Bank loan	642	–
	<b>1,234</b>	<b>630</b>

## Notes to the Financial Statements (continued)

### 23. Details of borrowings (continued)

	Within one year €'000	Between one and five years €'000	After five years €'000	Total €'000
<b>Maturity analysis</b>				
<b>Current year</b>				
<b>Group</b>				
<i>Indebtedness repayable other than by instalments</i>				
Bank overdraft	592	–	–	592
<i>Indebtedness repayable by instalments</i>				
Bank loans	–	642	–	642
<b>Total</b>	<b>592</b>	<b>642</b>	<b>–</b>	<b>1,234</b>
	Within one year €'000	Between one and five years €'000	After five years €'000	Total €'000
<b>Maturity analysis</b>				
<b>Prior year</b>				
<b>Group</b>				
<i>Indebtedness repayable other than by instalments</i>				
Bank overdraft	616	–	–	616
<i>Indebtedness repayable by instalments</i>				
Bank loans	14	–	–	14
<b>Total</b>	<b>630</b>	<b>–</b>	<b>–</b>	<b>630</b>

### Security

#### Group

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.

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 Haven Products Limited, 19 Clyde Street, Clydebank, G81 1SX.

Haven Products Limited has a term loan of £500,000 with The Royal Bank of Scotland supported by the Coronavirus Business Interruption Loan Scheme. The loan is secured by a bond and floating charge over Haven Products Limited and a 1st Standard Security held on the office premises of Haven Products Limited, 19 Clyde Street, Clydebank, G81 1SX. The term of the loan is 72 months. Under the Coronavirus Business Interruption Loan Scheme, interest due during the first 12 months will be payable by the UK Government under the terms of the scheme. After the first 12 months, interest will be payable by the Customer in accordance with the terms of the agreement. A fixed rate of 2.34% over base rate is applicable for 60 months. The first repayment is scheduled for December 2021.

The Group has net cash including cash at bank and overdrafts of €19.6m (2019: net cash €11.2m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

# Notes to the Financial Statements (continued)

## 23. Details of borrowings (continued)

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.

## 24. Movement in funds

	Balance at 1 January 2020 €'000	Foreign currency €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2020 €'000
<b>Current year</b>						
<b>Group</b>						
<b>Restricted</b>						
HSE and other capital grants	4,232	-	70,663	(68,169)	(1,704)	5,022
Educational Training Boards (ETB)	(860)	-	22,643	(24,264)	2,481	-
JP McManus grants	3,326	-	-	-	(66)	3,260
Local Authority/Housing grants	11,315	-	25	-	(672)	10,668
The Great Book	228	-	-	(228)	-	-
Department of Education	187	-	-	-	(187)	-
Other	2,863	(141)	1,294	(887)	(1,156)	1,973
<b>Total restricted funds</b>	<b>21,291</b>	<b>(141)</b>	<b>94,625</b>	<b>(93,548)</b>	<b>(1,304)</b>	<b>20,923</b>
<b>Unrestricted</b>						
General:						
General funds	27,271	128	46,912	(46,242)	2,176	30,245
<b>Total general funds</b>	<b>27,271</b>	<b>128</b>	<b>46,912</b>	<b>(46,242)</b>	<b>2,176</b>	<b>30,245</b>
<b>Designated</b>						
Fixed asset fund	8,609	-	-	(18)	(872)	7,719
<b>Total unrestricted funds</b>	<b>35,880</b>	<b>128</b>	<b>46,912</b>	<b>(46,260)</b>	<b>1,304</b>	<b>37,964</b>
<b>Total funds</b>	<b>57,171</b>	<b>(13)</b>	<b>141,537</b>	<b>(139,808)</b>	<b>-</b>	<b>58,887</b>



## Notes to the Financial Statements (continued)

### 24. Movement in funds (continued)

	Balance at 1 January 2020 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2020 €'000
<b>Current year</b>					
<b>Company</b>					
<b>Restricted</b>					
HSE capital grants and S39 care services	4,232	70,663	(68,169)	(1,704)	5,022
Educational Training Boards (ETB)	(860)	22,643	(24,264)	2,481	-
JP McManus grants	3,326	-	-	(66)	3,260
The Great Book	228	-	(228)	-	-
Department of Education	186	-	-	(186)	-
Other Funds	507	721	(721)	(250)	257
<b>Total restricted funds</b>	<b>7,619</b>	<b>94,027</b>	<b>(93,382)</b>	<b>275</b>	<b>8,539</b>
<b>Unrestricted</b>					
General:					
General funds	27,656	22,358	(20,614)	44	29,444
<b>Total general funds</b>	<b>27,656</b>	<b>22,358</b>	<b>(20,614)</b>	<b>44</b>	<b>29,444</b>
<b>Designated</b>					
Fixed asset fund	4,008	-	(18)	(319)	3,671
<b>Total unrestricted funds</b>	<b>31,664</b>	<b>22,358</b>	<b>(20,632)</b>	<b>(275)</b>	<b>33,115</b>
<b>Total funds</b>	<b>39,283</b>	<b>116,385</b>	<b>(114,014)</b>	<b>-</b>	<b>41,654</b>

# Notes to the Financial Statements (continued)

## 24. Movement in funds (continued)

	Balance at 1 January 2019 €'000	Foreign currency €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2019 €'000
<b>Prior year</b>						
<b>Group</b>						
<b>Restricted</b>						
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
<b>Total restricted funds</b>	<b>18,696</b>	<b>119</b>	<b>93,523</b>	<b>(89,897)</b>	<b>(1,150)</b>	<b>21,291</b>
<b>Unrestricted</b>						
General:						
General funds	28,393	(65)	51,612	(54,139)	1,470	27,271
<b>Total general funds</b>	<b>28,393</b>	<b>(65)</b>	<b>51,612</b>	<b>(54,139)</b>	<b>1,470</b>	<b>27,271</b>
<b>Designated</b>						
Fixed asset fund	8,929	-	-	-	(320)	8,609
<b>Total unrestricted funds</b>	<b>37,322</b>	<b>(65)</b>	<b>51,612</b>	<b>(54,139)</b>	<b>1,150</b>	<b>35,880</b>
<b>Total funds</b>	<b>56,018</b>	<b>54</b>	<b>145,135</b>	<b>(144,036)</b>	<b>-</b>	<b>57,171</b>

## Notes to the Financial Statements (continued)

### 24. Movement in funds (continued)

	Balance at 1 January 2019 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2019 €'000
<b>Prior year</b>					
<b>Company</b>					
<b>Restricted</b>					
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
<b>Total restricted funds</b>	<b>6,299</b>	<b>91,430</b>	<b>(89,647)</b>	<b>(463)</b>	<b>7,619</b>
<b>Unrestricted</b>					
General:					
Other general funds	25,505	21,124	(19,755)	782	27,656
<b>Total general funds</b>	<b>25,505</b>	<b>21,124</b>	<b>(19,755)</b>	<b>782</b>	<b>27,656</b>
<b>Designated</b>					
Fixed asset fund	4,327	-	-	(319)	4,008
<b>Total unrestricted funds</b>	<b>29,832</b>	<b>21,124</b>	<b>(19,755)</b>	<b>463</b>	<b>31,664</b>
<b>Total funds</b>	<b>36,131</b>	<b>112,554</b>	<b>(109,402)</b>	<b>-</b>	<b>39,283</b>

# Notes to the Financial Statements (continued)

## 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 unrestricted 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. A transfer was made in 2020 from this fund to the unrestricted fund to account for a pay provision that was accrued in unrestricted funds in prior years and released to restricted funds in 2019.

**Education and Training Boards (ETB):** Represents specialist training grants received for the provision of training, education, employment and support services. Transfers are made from unrestricted funds to cover the deficit balance in this restricted fund.

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

**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. This fund was returned to The Great Book of Ireland Trust during 2020.

**Department of Education:** Represents a capital grant received for the building Redhill School in Limerick and transfers are made to the unrestricted 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. Other funds are broken down as follows – Momentum Scotland €762k which relates to the Glasgow Improving Lives Project and the Border Re-Connect Program. Glasgow City Council also provided match funding for the Glasgow Strathclyde Momentum Program. Haven Products Limited, €899k relating primarily to capital grant funding through local authorities. The Polio Fellowship of Ireland €55k and specific purpose fundraising €257k.

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

**Designated fixed asset funds:** Represent capital grants usually for the purchase of property assets without performance conditions attached. Transfers to the unrestricted fund are made which equate to the annual depreciation charge incurred on those assets.

## Notes to the Financial Statements (continued)

### 25. Analysis of net assets between funds

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
<b>Group</b>			
<b>Fund balances at 31 December 2020 are represented by:</b>			
Tangible assets	27,390	16,400	43,790
Financial assets	279	–	279
Current assets: falling due within one year	23,137	12,250	35,387
Creditors: amounts falling due within one year	(10,335)	(7,727)	(18,062)
Creditors: amounts falling due after more than one year	(674)	–	(674)
Provisions for liabilities & charges	(1,833)	–	(1,833)
<b>Total</b>	<b>37,964</b>	<b>20,923</b>	<b>58,887</b>
	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
<b>Company</b>			
<b>Fund balances at 31 December 2020 are represented by:</b>			
Tangible assets	19,384	4,960	24,344
Financial assets	329	–	329
Current assets: falling due within one year	14,113	12,058	26,171
Current assets: falling due after more than one year	4,509	–	4,509
Creditors: amounts falling due within one year	(4,717)	(8,479)	(13,196)
Creditors: amounts falling due after more than one year	–	–	–
Provisions for liabilities & charges	(503)	–	(503)
<b>Total</b>	<b>33,115</b>	<b>8,539</b>	<b>41,654</b>

# Notes to the Financial Statements (continued)

## 26. Operating leases

### Group

Operating leases charged in arriving at the surplus attributable to the Group amounted to €2.6m (2019: €3.4m).

Obligations payable at 31 December 2020 on operating lease agreements in place at 31 December 2020, amounted to €10.2m (2019: €12m) analysed as follows:

	2020 €'000	2019 €'000
Leases expiring less than 1 year	2,726	2,795
Leases expiring two to five years	5,914	7,105
Leases expiring after five years	1,605	2,067
	<b>10,245</b>	<b>11,967</b>

## 27. Net cash provided by operating activities

	2020 €'000	2019 €'000
Net income for the year – parent and subsidiary undertakings	1,731	1,099
Share of resources in associate and joint venture undertakings	(727)	(949)
Profit on disposal of fixed assets	(25)	(244)
Net interest costs	13	32
Taxation charge	34	22
Taxation paid	(30)	(22)
Depreciation charge	2,885	3,483
Distributions received from associate company	730	950
Decrease in provision for liabilities and charges	(191)	(1,031)
Decrease in stocks	378	21
Decrease in debtors	3,829	434
Increase in creditors	1,382	212
Non-cash foreign exchange	124	(82)
<b>Net cash provided by operating activities</b>	<b>10,133</b>	<b>3,925</b>

## Notes to the Financial Statements (continued)

### 28. Analysis of cash and cash equivalents

	31 December 2020 €'000	31 December 2019 €'000
Cash at bank and in hand	20,809	11,810
Overdraft facility repayable on demand	(592)	(616)
<b>Total cash and cash equivalents</b>	<b>20,217</b>	<b>11,194</b>
<b>Debt</b>		
Loans due within one year	–	(14)
Loans due after one year	(642)	–
Finance leases	(32)	(76)
	(674)	(90)
<b>Net cash</b>	<b>19,543</b>	<b>11,104</b>

### 29. Reconciliation of net cash and cash equivalents to movement in net funds

	31 December 2020 €'000	31 December 2019 €'000
Increase/(decrease) in cash during period	9,023	(3,229)
Repayment of borrowings	(584)	105
Movement in net cash for period	8,439	(3,124)
Net cash at start of year	11,104	14,228
<b>Net cash at end of year</b>	<b>19,543</b>	<b>11,104</b>



# Notes to the Financial Statements (continued)

## 30. Contingent liabilities

### Capital grants

The Group receives grants towards capital expenditure. Such grants are credited to the 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 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 2020 would have been €15.1m (2019: €13.5m).

## 31. 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 made any contributions to retirement benefit schemes on behalf of the Directors during the current or previous year.

No fees were paid to any Director either by The Rehab Group or any subsidiary or associate company during the year.

An amount of €2,112 (2019: €5,793) 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. No loans have been granted by the Group 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.

	2020 €	2019 €
J. Smith	838	2,952
H. Mc Garvey	992	1,017
S. McMahon	–	1,691
K. Vickers	282	–
A. Duffy	–	133
<b>Total</b>	<b>2,112</b>	<b>5,793</b>

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.

## Notes to the Financial Statements (continued)

### 32. 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 2020 and ending on 31 December 2020.

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 of Ireland of €0.8m (2019: €0.8m) on behalf of its subsidiary company Rehab Enterprises Limited.

Rehab Jobfit LLP is jointly owned by The Rehab Group and Interserve plc and was 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. These are estimated to be £nil at 31 December 2020 as the company is no longer trading.

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 annual rent is Stg£180,000.

The Rehab Group has given a guarantee to Scottish Enterprise pursuant to a grant in the amount of Stg£100,000 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 15 January 2021 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 should The Care Trust have insufficient funds to discharge such liabilities. 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.

### 33. Capital commitments

Capital commitments approved at 31 December 2020 and not provided for in these financial statements are estimated at €886k (2019: €376k) of which €187k (2019: €207k) has been contracted at the Balance Sheet date and for which €nil (2019: €nil) was received in capital grants at 31 December 2020.

# Notes to the Financial Statements (continued)

## 34. 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 31.

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 £nil (2019: £49k) was recorded as revenue by TBG Learning Limited in the year. Amounts due from Rehab Jobfit LLP at 31 December 2020 were £nil (2019: £nil).

In addition, TBG Learning Limited (2019) and Rehab (2020) 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 £nil (2019: £26k).

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

B. McGinn  
M. Flynn  
C. Kelleher  
M. Talbot  
K. Nolan  
K. O’Meara  
L. Coone  
D. Lawlor  
L. Bird  
G. Fogarty

### Company

The directors have availed of the exemption under Section 33.1A of FRS102 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.

# Notes to the Financial Statements (continued)

## 35. 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	Dormant, services transferred to The Rehab Group on 1 January 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
	Shareholdings			
	Direct %	Through subsidiary %	Company/Charity Number	Principal activity
Incorporated in the UK				
Rehab JobFit LLP	51	–	OC361645	Training and employment services
Incorporated in the Kingdom of Saudi Arabia				
Saudi Rehab Group Services Co. LLC	–	100		Services/Dormant

\* 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, were struck off in 2020:

Rehab UK – struck off on 13 October 2020

# Notes to the Financial Statements (continued)

## 35. Investment in Group undertakings (continued)

	Performance		
	Income €'000	Expenditure €'000	Surplus/(Deficit) €'000
<b>Incorporated in the Republic of Ireland</b>			
National Learning Network Limited (Services transferred to The Rehab Group)	10	(10)	-
Rehab Enterprises Limited	16,277	(16,743)	(466)
RehabCare (Services transferred to The Rehab Group)	-	-	-
Newgrove Housing Association Limited	1,293	(1,255)	38
The Polio Fellowship of Ireland	65	(88)	(23)

	Performance		
	Income €'000	Expenditure €'000	Surplus/(Deficit) €'000
<b>Incorporated in the UK</b>			
Momentum Scotland	2,762	(4,133)	(1,371)
Haven Products Limited	4,816	(4,680)	136
Momentum Care Services	31	832	863
Rehab	32	(920)	(888)
Rehab Group Services Limited	-	546	546
TBG Learning Limited	68	447	515

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

## Notes to the Financial Statements (continued)

### 35. Investment in Group undertakings (continued)

	Position		
	Assets €'000	Liabilities €'000	Funds €'000
<b>Incorporated in the Republic of Ireland</b>			
National Learning Network Limited (Services transferred to The Rehab Group)	714	(90)	624
Rehab Enterprises Limited	4,051	(6,913)	(2,862)
RehabCare (Services transferred to The Rehab Group)	–	–	–
Newgrove Housing Association Limited	14,972	(1,407)	13,565
The Polio Fellowship of Ireland	6,034	(70)	5,964
	Position		
	Assets €'000	Liabilities €'000	Funds €'000
<b>Incorporated in the UK</b>			
Momentum Scotland	809	(1,102)	(293)
Haven Products Limited	2,307	(2,331)	(24)
Momentum Care Services	167	(332)	(165)
Rehab Group Services Limited	–	–	–
Rehab	684	(63)	621
TBG Learning Limited	78	(3)	75
	Position		
	Assets SAR'000	Liabilities SAR'000	Funds SAR'000
<b>Incorporated in the Kingdom of Saudi Arabia</b>			
Saudi Rehab Group Services Co. LLC (SAR)	1,495	(274)	1,221

# Notes to the Financial Statements (continued)

## 35. 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

## 36. 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 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 €6.5m (2019: €6.3m). Contributions payable at the year-end amounted to €420k (2019: €368k).



## Notes to the Financial Statements (continued)

### 37. 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:

	2020 €'000	2019 €'000
<b>Group</b>		
<i>Financial assets that are equity instruments measured at cost less impairment</i>		
Unlisted fixed asset investments	279	282
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	11,535	15,316
Cash at bank and in hand	20,809	11,810
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	3,288	3,481
Bank loans and overdrafts	1,234	630
	2020 €'000	2019 €'000
<b>Company</b>		
<i>Financial assets that are equity instruments measured at cost less impairment</i>		
Unlisted fixed asset investments	329	360
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	8,081	11,409
Amounts owed by subsidiary companies	5,513	7,300
Cash at bank and in hand	15,786	6,096
<i>Financial liabilities measured at amortised cost</i>		
Trade and other creditors	2,753	2,446
Bank loans and overdrafts	–	–

## Notes to the Financial Statements (continued)

### 38. Comparatives

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

### 39. Subsequent events

#### Rehab Enterprises

In February 2021, a decision was made as part of the ongoing restructuring of Rehab Enterprises to close the Limerick Site resulting in a number of redundancies. The financial impact of this is unknown at the date of approval of this report.

The above events subsequent to the year end are considered non-adjusting post Balance Sheet events.

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 DATE 13 September 2021.











# RehabGroup

Investing in People, Changing Perspectives

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