

Annual Report
2021

Transforming lives;
Building the future



RehabGroup

Investing in People, Changing Perspectives

Welcome to Rehab Group's Annual Report and Financial Statements 2021.



Our Vision

An internationally recognised...

...and expert organisation that positively impacts the lives of those it supports, equipping them with the confidence, skills and self-belief to achieve their expressed goals.



Our Mission

Enable people to pursue...

...opportunities in their lives, to be more independent, participate in, and contribute to, society and live the life of their choosing.



Our Values

- Quality
- Advocacy
- Dignity
- Justice
- Respect
- Teamwork

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Explore online Visit our website to find out more:
www.rehab.ie or follow us and join the conversation
www.facebook.com/therehabgroup
www.twitter.com/rehabgroup
www.youtube.com/therehabgroup



A close-up portrait of an older man with white hair, looking directly at the camera. He is holding a red tomato in his hand. The background is a blurred outdoor setting with green foliage. A large blue curved shape is on the left side of the image.

“

My name is Paul and I am 47 years attending RehabCare Carlow. I like doing jigsaws, quizzes, word searches and looking up my family tree on the computer. I feed the birds every day. I love coming in to meet my friends.

Paul
RehabCare Carlow



Chapter 1

Service Review and Strategy

Service Review and Strategy

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Rehab Group at a Glance

We aspire to embody an inclusive culture that is collaborative, transparent, compassionate, and accountable to ensure the best outcomes for the people we support.

More than 11,000 adults and children access our services annually, which are delivered in every county in the Republic of Ireland, as well as in Scotland and Poland, by a team of almost 2,900 staff in 253 service locations.

Core Services

RehabCare

Provides innovative, high quality and person-centred care for people with disabilities (both adults and children), based on the current and changing needs of the people who use our services, in order for them to lead meaningful and more independent lives.

National Learning Network

Provides high quality, innovative and individualised education and training programmes leading to certification, guided by international best practice in disability inclusion.

Employability & Social Enterprises

Provides supported employment, workplaces and progression opportunities for people with disabilities, while delivering a wide range of high quality services throughout Ireland, Scotland and Poland.

Support Functions

Service Names

1 Ireland

RehabCare
Investing in People, Changing Perspectives

National Learning Network
Investing in People, Changing Perspectives

Rehab Employability

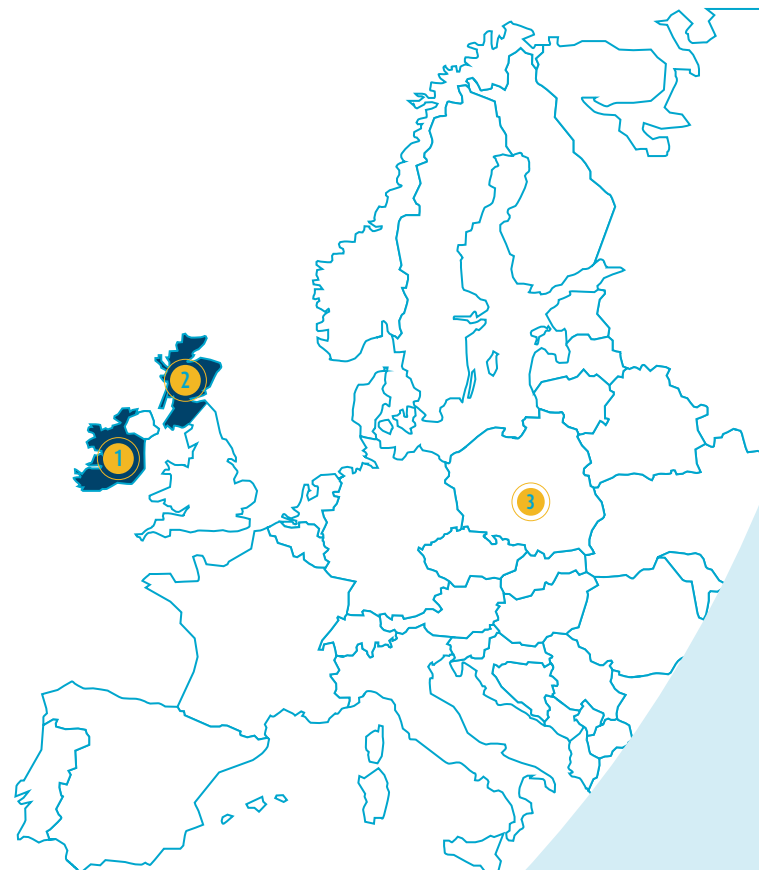


2 Scotland

Haven
Investing in People, Changing Perspectives

3 Poland

Rehab Employability



2021 at a Glance



11,155
Users/Students



2,888
Staff
(-1% v 2020)



€150.8m
Total Income
(+8% v 2020)



253
Total Number of Service Locations

RehabCare



65

Resource Centres

1,761

Resource Centres - Service Users

60

Residential Centres/Supported Accommodation

230

Residential Centres/Supported Accommodation - Service Users

10

Respite Services

504

Respite Service Users

18

Outreach Services

702

Outreach Service Users

8

CareLink/PA/Home Support Services

691

CareLink/PA/Home Support Users

National Learning Network



82

Service Locations

47

QQI Programmes

204

Accredited Programmes

2,744

Specialist Vocational Training Students

1,417

Bridging and Transitional Training Students

2,325

Education Support Services Students

400

Individual Placement and Support Participants

372

People upskilled from Long Term Unemployed

Employability & Social Enterprises



961

Customers

223

Staff with Disabilities

6

Locations in Ireland

3

Locations in Scotland

1

Location in Poland

123,000

Nurses' Uniforms Shipped

209,000

Personal Protective Equipment Shipped

A Word from our Chairman and CEO

2021 was another year of turbulence and uncertainty as we continued to navigate the unpredictable arc of the COVID-19 pandemic. It was a year that demonstrated the difference between endurance, which can sustain us through short periods of adversity, and true resilience.



Aidan Walsh
Chairman

This resilience was evident in the innovative and creative ways in which our staff continued to work, bravely delivering a continuum of care, learning and support to some of society's most vulnerable. It has helped us adjust and flourish even in the most challenging of circumstances. We are truly thankful to them for that and we have never felt prouder to lead this organisation.



Barry McGinn
Chief Executive Officer

As you read through this annual report, you will hear the lived experiences of some of the people who use our services and the impact the pandemic continues to have on their lives. But you will also read about how persistent and fearless they have been, as they continue to campaign and advocate for greater equality for people with disabilities.

You will read about how tirelessly our dedicated staff worked, ensuring our services remained operational and our supply chains open for our customers. Our COVID-19 response team continued to minimise the impact of the virus, by working assiduously to ensure the organisation followed all of the public health and Health Service Executive (HSE) guidelines to protect the people in our services and our staff.

Unfortunately, as the economic impact of the pandemic continued to take its toll on businesses globally, our vulnerable sites were also hit. Our darkest moment of 2021 saw the closure of our Rehab Enterprises site in Raheen, Co. Limerick. This operation faced significant challenges for some time, which were exacerbated by the fallout from COVID-19. Its closure is a matter of deep regret for both the Board and the Senior Leadership Team (SLT).



Given the barriers that people with disabilities already experience disproportionately and with the cost of living now rising, we need to work harder than ever to ensure people with disabilities are not left behind in a post-COVID society.”

Aidan Walsh | Chair

It was, however, a necessary decision, as we work to help Rehab Group become sustainable into the future and continue our focus on cost containment and management across the organisation. Sustainability is a critical strategic priority for the organisation as outlined in our new Strategic Plan.

Our Public Affairs work in 2021 saw the first increase in the Government's Wage Subsidy Scheme for people with disabilities in over a decade. In addition, Rehab Group was central to campaigns in the disability sector to get two critical outstanding reports published - the Disability Capacity Review and the Cost of Disability report. The essential findings of these reports will be an ongoing focus for us in 2022 and beyond. In 2021, we established a new advocacy structure, called the Advocacy Collective, to help us better respond to consultations and campaigns, and ensure the views of the people we support drive everything we do.

A highlight of the year was when an estimated one thousand people tuned in to the National Advocacy Week, the first time the annual event was held online. We were honoured to have the Minister of State for Disability, Anne Rabbitte, launch the event.

A seminal moment for the organisation was the launch of our new five-year Strategy in 2021 entitled: *'Delivering our Future'*. Our Strategy sets out how we will co-design and deliver services for the future, with a greater emphasis on the input of the people who use our services and on maximising their opportunities for independence.

We felt strongly from the outset of our strategy development process that those best placed to talk to about the future of Rehab Group were those using and living within our services, their families, our funders, our community partners, and those whose lives are directly impacted by the quality of the services we provide. They responded in huge numbers. We thank them sincerely for their time, insight and candour.

We were also delighted with the level of participation and engagement from our staff across RehabCare, National Learning Network, our Social Enterprises, Newgrove Housing and those working in Corporate Support Functions. They are fundamental to the Strategy's success. We commit to investing in and developing them, and to providing them with opportunities for progression, skills development and career enhancement.

Given the barriers that people with disabilities already experience

disproportionately and with the cost of living now rising, we need to work harder than ever to ensure people with disabilities are not left behind in a post-COVID society. We must work with our key funders, regulators and policymakers in the public policy arena. We also commit to seeking new partnerships that can broaden our organisational reach and impact. We are very much looking forward to developing and evolving these relationships over the lifetime of our Strategy.

As we write this, the organisation is gradually recovering from a cyber-attack on our systems. This appalling act (March 2022) has disrupted many initiatives and is undoubtedly a set-back. But thankfully its impact has been minimal within our services, which have continued in the same indomitable spirit as they have done in previous periods of challenge.

Finally, we want to acknowledge and thank our funders, most notably the HSE and the Education and Training Boards (ETBs), for supporting us in carrying out the life-changing work that Rehab Group does every day.

We hope you enjoy reading our Annual Report and the outstanding testimonials of those we support to live the lives of their choosing.

Risk Report

Rehab Group operates a diverse range of businesses in complex, highly regulated sectors, across multiple 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.

For Rehab Group to continue safely and sustainably providing quality services, it needs to ensure that it has systems in place to actively identify and manage risks that it faces. 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 – including externally facilitated workshops to the Board and SLT.

The framework is designed to allow for the identification of new risks and the effective reporting and monitoring of ongoing and emerging risks.

Risk Management Approach

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

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

Risk Management – Governance

Ultimate accountability for risk management lies with the Board. In meeting its responsibility, the Board has constituted four committees: the Audit and Risk, the Quality and Safety, the Finance and the Nominations, Governance, Performance and Remuneration committees. The Board has delegated these committees to manage various areas of risk. The executive, led by the CEO, reports and provides 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 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 mitigations.
- Identifying and escalating current and emerging risks.

Principal Risks

Workforce

The quality and skills of Rehab Group's staff has always been central to our ability to provide safe, reliable, person-centred services. The Rehab Group's workforce management approach seeks to maintain and enhance this. The successful implementation of this Strategy may be at risk due to the following externally driven factors:

- Tight labour market.
- Competition from other providers both Public and Private.
- Increased pay expectations.

To mitigate this risk, the following controls are in place:

- Dedicated talent acquisition team.
- Cross functional workgroup to monitor and address workforce management issues.
- Advocating with funders for pay parity with publicly funded organisations.

Cyber Security Breach

Damage, destruction or loss of data as a consequence of a cyber security breach continues to be a risk in all organisations such as Rehab Group. To mitigate this risk, Rehab Group, learning from the ransomware cyber-attack it was subject to in 2022, operates the following:

- Best practice cyber security monitoring tools, deployed across its data network and systems.
- In depth review and enhancement of all existing security protection tools and protocols, including those supported by third parties.
- Enhanced accessibility protocols and device upgrades.
- An information security forum to provide oversight and to identify and implement the latest risk mitigation strategies.

Funder Concentration Risk

Rehab Group receives funding for the services/products that it supplies from a small number of funders/customers. This

leaves Rehab Group in a vulnerable position if any one of these key funders/customers choose to discontinue their relationship with Rehab Group.

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

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

Financial Sustainability and Stewardship

Rehab Group is an independent not-for-profit organisation that operates in a commercial environment. As such, it needs to ensure that its costs do not exceed its income and it protects its assets in an ethical and prudent manner.

To mitigate this risk, the following oversight and controls are operated:

- Financial oversight provided by the Board's Finance Committee.
- An active cost limitation/reduction programme including:
 - Procurement procedures and review.
 - Remuneration Committee.
- Management accounts review every month and quarter.
- Fraud Register.
- Internal and External Audit.

Maintaining Quality Services

The people that use Rehab Group services have constantly changing and evolving needs. There is a risk that Rehab Group does not adapt to meet and pre-empt these needs.

Rehab Group mitigates these risks by:

- Encouraging and analysing learnings from complaints and compliments.
- Regular service user satisfaction surveys and feedback.
- Developing research led services.

Health and Safety

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

To mitigate these risks, Rehab Group operates a Health and Safety Management system across all locations.

Key components of this system include:

- Incident reporting.
- Hazard inspection/Auditing.

- Staff training.

Metrics from these components are monitored by all levels of the organisation.

Safeguarding from Abuse

To mitigate this risk, Rehab Group has developed a comprehensive safeguarding response and reporting structure in line with the HSE's Safeguarding Vulnerable Persons at Risk of Abuse policy. This is underpinned by Rehab Group's commitment to raising awareness amongst staff and people using our service regarding all aspects of safeguarding, preventing abuse where possible and ensuring that robust procedures are in place for dealing with safeguarding incidents. All Rehab Group services have a Designated Officer whose role is to coordinate a response to an allegation of abuse and develop a safeguarding plan. The dedicated safeguarding team operates a safeguarding framework which includes:

- Policy and procedures aligned with HSE requirements.
- Quality and Governance National Safeguarding Lead.
- Designated Officers.
- Staff training.
- Monitoring of compliance metrics.

COVID-19 Risk

2021 was another challenging year for Rehab Group as it dynamically responded to the ever-changing COVID-19 landscape.

To mitigate this risk, Rehab Group used risk-based decision making. This enabled it to maintain services for service users, students and staff, while minimising COVID-19 risk.

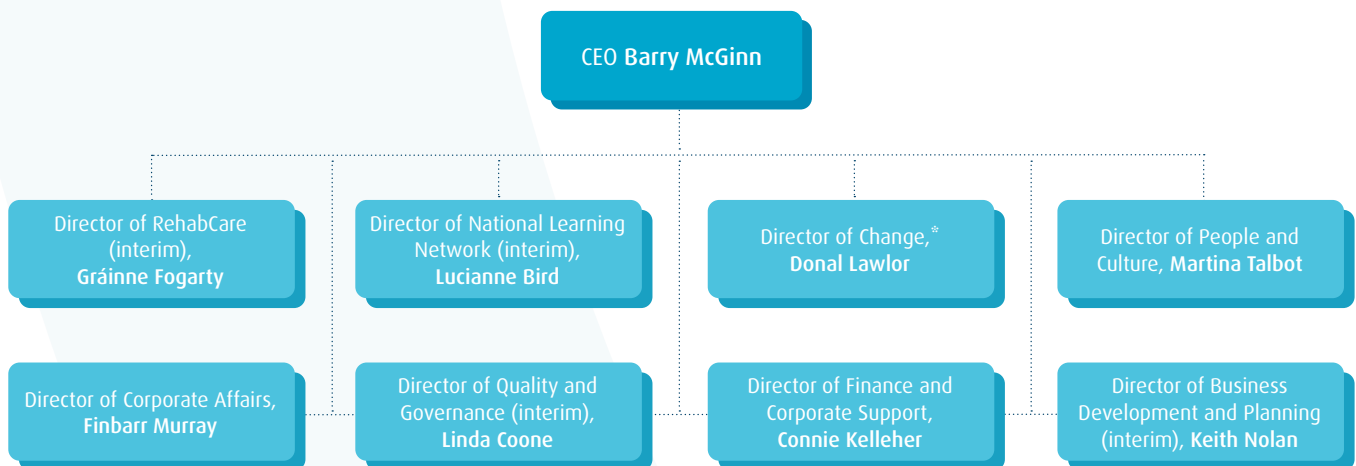
Compliance Risk

Rehab Group is required to comply with several regulatory bodies, such as Health Information and Quality Authority (HIQA), Quality and Qualifications Ireland (QQI), Approved Housing Bodies Regulatory Authority (AHBRA) 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 services is placed at risk if we don't comply. Rehab Group mitigates these risks by:

- Rehab Group's Quality and Governance Directorate provides oversight, support and leadership in 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-compliances or quality concerns at an early stage.

Organisational Structure



**Interim responsibility for Employability and Social Enterprises*

RehabCare

Rehab Group's care, residential, respite, day activities, outreach and home support 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 and their participation in the community.

National Learning Network (NLN)

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 82 service locations around the country for people who need specialist support following a setback, an accident, a mental health issue, an illness, an injury or for those who have a disability and need extra support.

Employability and Social Enterprises

Rehab Enterprises (Ireland) and Haven Products (Scotland) are unique social enterprises that offer inclusive and accessible employment and training opportunities for people with disabilities across diverse workforces. These social enterprises provide dynamic business solutions, while contributing to the economic growth of local communities, as well as ensuring that each individual can realise their potential in sustainable business units.

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.

People and Culture

The People and Culture Directorate provides guidance, advice and support to our staff. It is responsible for HR Strategy, culture, wellbeing and engagement. People and Culture's Talent and Acquisition team manages all internal and external candidate recruitment for Rehab Group. It also manages all aspects of learning and development for staff.

Corporate Affairs

The Corporate Affairs Directorate provides a range of corporate functions that support the wider business and services. The Directorate includes Property and Facilities (including Newgrove Housing Association), Information Communication Technology (ICT), Communications, Fundraising, Public Affairs and Data Protection.

It also acts as the lead department for external, internal and stakeholder communication for Rehab Group, along with public relations, media relations and a press office function. Its Advocacy department works extensively with our students and service users. It does this through one-to-one advocacy, regionally elected representative committees and acts as the lead department for all national lobbying and campaign work.

Quality and Governance

The Quality and Governance Directorate implements effective systems to ensure the provision of high quality, safe services across Rehab Group. It implements frameworks to support compliance and measure performance. It also ensures that professional standards are always maintained and there are mechanisms in place to ensure the student/service user's voice is heard.

Finance and Corporate Support

The Finance and Corporate Support Directorate is responsible for the preparation of the Financial Statements for 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 developing the strategy for the organisation, identifying new opportunities in strategic priority areas and building capacity within these specialist growth fields. The Directorate is also responsible for the business planning cycle and providing a review of the performance of the organisation. It leads Rehab Group's innovation and research, as well as stakeholder engagement with employer representative and disability awareness groups.



Rehab Group's Strategy

2021 was the last year of the previous Rehab Group Strategy. During that five-year period, it achieved a number of successes under the following headings. Rehab Group will build on these achievements in the next five-year strategy, which was developed and launched in 2021.



Our new Strategy was led from the outset by our Group Board and CEO, with board subgroups representing each of RehabCare/Newgrove Housing, National Learning Network and Enterprises (Ireland and Scotland). We interacted with hundreds of stakeholders to ensure their perspectives and views underpinned our future direction. Over 1,300 employees responded to our survey, and over 70 future focus groups were held. Funders, regulators and community partners all fed into the process.

The people using our services are at the heart of our service design and delivery, and we engaged with families, students and service users throughout the country to find out what was important to include in our Strategy. This then enabled us to identify priority areas across each part of the organisation, as well as Group priorities that span all areas. All of this then led to the development of a robust and exciting five-year strategy.

At its core, our Strategy commits to providing the highest possible standards of care, learning and progressive employment opportunities for people with disabilities. Parallel to this, we need to ensure our employees are given the opportunity to leverage their ideas and expertise to drive improvements in how we work. Furthermore, it is critical that we work with our key funders, regulators and policymakers in the public policy arena.

There are a total of 19 priorities spanning across the Divisions (in yellow, blue, and navy below), Group (centre circle) and Enablers (outer circle). These priorities are expanded into sub actions across the five-year strategic period. These objectives are ambitious, achievable, measurable, and seek to make a meaningful and positive impact on the people that use our services.

Group Priorities

RehabCare

1. Responsive and consistent Residential offering.
2. Sustain and grow Respite and Outreach services.
3. Tailored Day services aligned to New Directions.
4. Develop and enhance our Home Support Services.

National Learning Network

1. Enhancing our Education and Training offering.
2. Ensuring a "First Class" Student Experience.

Employability and Social Enterprises

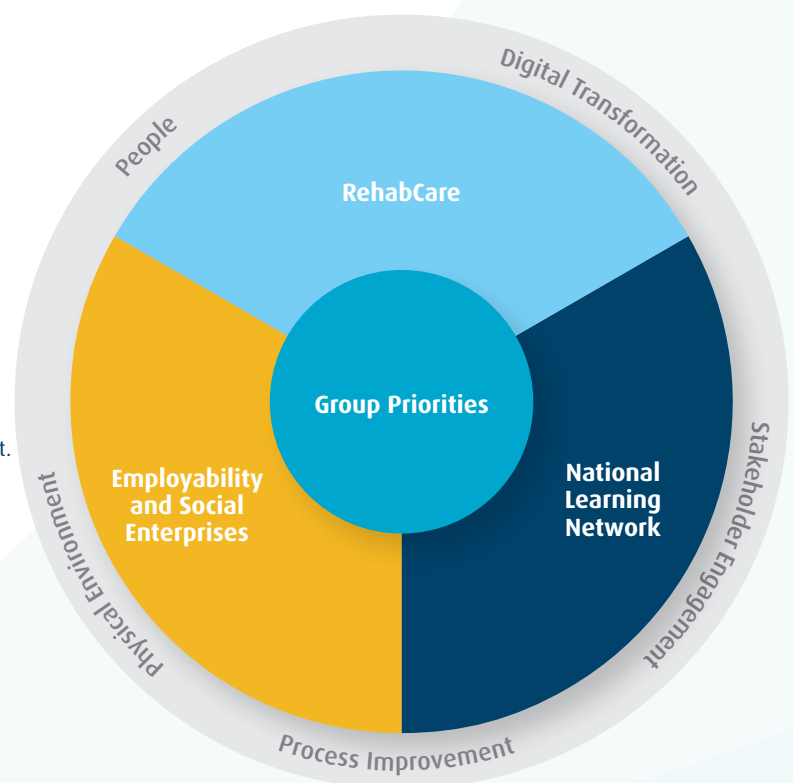
1. Implement a Transitional Workforce model.
2. Becoming an Inclusive Employer of Choice.

Group Priorities

1. Amplifying the Voice.
2. Quality, Safety and Governance.
3. Capability and Capacity.
4. Financial Sustainability.
5. Fundraising.
6. Environmental Sustainability.

Enablers



1. People.
2. Digital Transformation.
3. Stakeholder Engagement.
4. Process Improvement.
5. Physical Environment.






Work is now underway on the Strategic implementation. The Group priorities will require all directorates to work together on a set of shared priorities. Risks around these priorities have been examined against how they may affect each part of the organisation. These risks will be continuously managed throughout the five-year period.

Rehab Group will regularly monitor and track performance against the agreed sub-actions due to be implemented within each year.

The key strategic priorities in 2022 are as follows.

Strategic Category	Strategic Priorities	Action	Outcomes
 Group Priorities	Amplifying the Voice of the People that use our Services	Becoming a truly representative organisation. Embedding the principles of Co-Production across our service development and delivery. Expanding our existing one-to-one advocacy service.	New framework developed to increase engagement. Local advocacy committee network rebuilt.
	Quality, Safety and Governance	Ensuring Rehab Group is positioned to respond to changes in the regulatory and statutory environment. It is expected the regulatory environment will change in line with policy demands, demographic shifts, and as technology and best practice evolve. Also ensure that appropriate governance and management structures are in place.	Regulation in our Home Support services and Day services. Compliance with HIQA regulations.
	Developing the Capability, Capacity and Expertise of the Organisation	Further developing services that respond to the needs of autistic people through the implementation of the autism framework and specialist service accreditation. Strengthening our positioning as a sector leader by further developing multi-disciplinary and therapeutic supports nationally to augment the work of our support teams.	Completion of modules 2 to 4 of the autism framework training. Commencement of the National Autistic Society (NAS) accreditation process. Group wide approach to psychology services.
	Fundraising/Environment	Creating and deploying a long-term Fundraising Strategy which targets the income opportunities that we have not been exploiting. Developing a new Group Sustainability Policy and Strategy.	Sign off and enactment of strategies by mid-2022.
 RehabCare	Residential/Respite	Continuing to support organic growth of Residential and Respite Services, through emerging opportunities in each Community Healthcare Organisation (CHO) area.	Purchase three residential properties to be funded via Capital Assistance Scheme (CAS) plus one respite property.
	Tailored Day Services aligned to New Directions	Day Services are required to align with New Directions standards, as well as the HSE person-centred planning framework. It is imperative that our Day Service delivery is individualised and outcomes focused, in line with both of these policy areas.	Research new transitional model. Increase number of school leavers in 2022.
	Develop and Enhance our Home Support Services (HSS)	Investing in our HSS, both for people with disabilities and older persons, is critical to ensure that we are in a position to provide a high standard of service, as well as ensuring that we have the required governance and oversight in place. Investment in staff training and professional development is also essential to fulfil statutory and regulatory requirements.	Develop opportunity in HSS and CareLink by reviewing the current structure.

Strategic Category	Strategic Priorities	Action	Outcomes
 NLN	Enhancing our Education and Training Offering	To enhance our position as the leading provider of training and school leaver opportunities funded by the HSE we need to re-model services, contextualising to needs in the CHO, guided by evidence-based best practices.	Maintain and grow contracts for Individual Placement and Support Services (IPS), size of Educational Support Services (ESS) and numbers in Vocational Training (VT) and Rehabilitative Training (RT).
	Ensuring a “First Class” Student Experience	Designing and developing programmes in adherence to the principles of Universal Design for Learning (UDL) and using a co-Production framework.	Develop and implement a Technology Enhanced Learning (TEL) Strategy that includes eLearning, supporting best practices in online and blended learning.
 Employability & Social Enterprises	Implementing a Transitional Workforce Solutions (TWS) model	TWS is a new employment model to improve employment opportunities for workers with disabilities to be launched in Ireland and Scotland.	Number of workers with disabilities commencing new jobs.
 Enablers	People	Meeting the demands of an exceptionally competitive sector, Rehab Group will need to implement several measures to attract and retain employees.	Increased retention rates. Development of a Workforce Planning Framework. Inclusive Employer Strategy developed. New hire satisfaction survey developed.
	Digital/Physical Environment	Creating a new integrated Property and ICT Strategy that will provide a framework for capital and investment decisions along with operational standards that meet the changing needs of our services.	Board sign off and implementation of property and ICT strategies.
	Stakeholder Engagement	Continued strong relationships with funders at local and regional level.	Stakeholder Engagement Strategy 2022-2026 developed.
	Process Improvement	More agile and responsive organisation. Positive retention and culture, that aligns to the needs of staff.	Workshops with staff to identify issues for review.

Provides innovative and responsive care for people with disabilities.

3,897 ↑
Total service users
(Up 17% on 2020)

230 ↓
Residential + Supported Accommodation – users
(Down 1% on 2020)

161 ↔
Total services
(Equal to 2020)

702 ↑
Outreach + Community Support - users
(Up 602% on 2020 due to our new Aspect Service)

135,114 ↑
CareLink + Home Support hours
(Up 30% on 2020)

5,057 ↑
Respite (bed nights)
(Up 20% on 2020)

1,761 ↑
Day Services – users
(Up 5% on 2020)

691 ↓
Home Support – users
(Down 4% on 2020)

504 ↓
Centre Based Respite – users
(Down 15% on 2020)

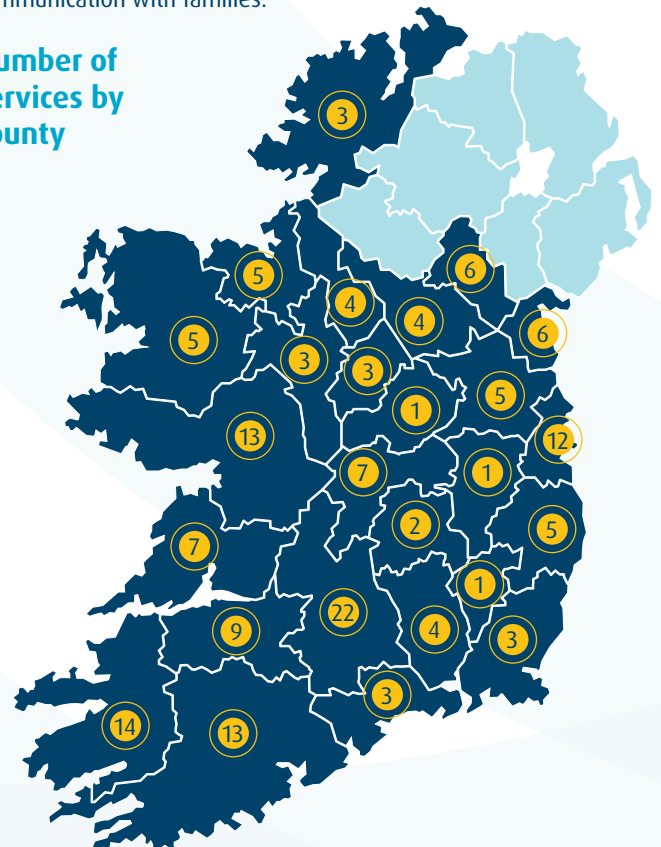
RehabCare has a presence across the Republic of Ireland, with 161 services. These services span Residential, Respite, Outreach, Day Services, Home Support and Personal Assistance (PA). While 2021 was another eventful year, we focused on the lives that we were transforming and how we can build a better future for all. The employees are at the heart of the success of these services, always ensuring a high quality operation, as well as open communication with families.

Number of services by county

County	Number of services
Dublin	3
Galway	5
Donegal	5
Louth	4
Monaghan	4
Westmeath	6
Fingert	6
Longford	5
Offaly	12
Kildare	5
North Wicklow	1
Wicklow	1
Carlow	5
South Wicklow	1
Waterford	3
Clonmel	4
Tipperary	22
Cork City	14
Ross	13
Mid Waterford	3
North Tipperary	7
South Tipperary	9
Malone	7
Sligo	13
Inverness	7
Armagh	3
Down	3
Antrim	3
Belfast	1
Newry	1
London	1
Essex	1
Hampshire	1
Surrey	1
Middlesex	1
Greater London	1
Greater Manchester	1
Cheshire	1
Derbyshire	1
Leicestershire	1
Nottinghamshire	1
Lincolnshire	1
East Angles	1
West Angles	1
Gloucestershire	1
Wiltshire	1
Devon	1
Cornwall	1
North Wales	1
South Wales	1
Cardiff	1
Swansea	1
Pembrokeshire	1
Anglesey	1
Gwynedd	1
Ireland Total	161

RehabCare has a presence across the Republic of Ireland, with 161 services. These services span Residential, Respite, Outreach, Day Services, Home Support and Personal Assistance (PA). While 2021 was another eventful year, we focused on the lives that we were transforming and how we can build a better future for all. The employees are at the heart of the success of these services, always ensuring a high quality operation, as well as open communication with families.

Number of services by county



Key Developments:

COVID-19

RehabCare faced further challenges given the changing nature of the COVID-19 pandemic in 2021. While technology played a greater role, our frontline teams were central to ensuring continuity of operations and service quality. They worked to manage the ongoing risk, while simultaneously increasing and maximising the operational capacity. A rights-based approach to service delivery underpinned all decisions and actions.

The organisation's proactive approach to infection protection and control enabled the continuity of safe delivery across all our services and provided reassurance to service users and families. More than ever, COVID-19 allowed us to understand what truly matters to these users and families, ensuring that we adapted to their core needs and that we would build future opportunities, which were in line with these requirements.

Day Service in Lordship (Louth)

This service supports children from the county aged 6-18 years, with autism, physical disabilities and learning disabilities. It places emphasis on the development and promotion of independent living skills, such as personal care and cooking. As we strive to enhance our services for the future, fundraising from the Maria Goretti Foundation enabled a second state-of-the-art facility to be built in 2021. Subsequently, RehabCare secured funding from the HSE to operate a three-month Day Respite programme over the summer months, with over 40 children benefiting. Due to its success, the HSE confirmed permanent funding. It now runs six days a week/50 weeks of the year and from 2022 it is hoped that it will operate on a daily basis.



New Day Service in Park House (Dublin)

The team in Park House repurposed a space in the building to provide an extension of the New Horizons Day Service. The service aims to support school leavers with moderate to severe physical, sensory and intellectual disabilities. New Horizons offers an important space for service users to socialise, develop skills that support their transition to adulthood and engage in various recreational activities.

Day Support Service for Residents in Ripley (Wicklow)

We recognise the importance of developing options for the people who use our services, particularly as they get older. A number of residents in Ripley Supported Accommodation needed new, flexible supports to be provided during the day. This offered the organisation an opportunity to work collaboratively with the HSE and our CareLink services to invest in tailored Day Supports. Our CareLink support-team has extensive experience in supporting people's resilience with physical care needs, independent living skills and community engagement.

Kerry Links

Kerry Community Links service supports people with intellectual disabilities and mental health difficulties, and varying levels of support needs. It is based on a New Directions model of support, responding to the individual needs of all those referred to our services. Individual goals may include attendance at another service, achieving a qualification or securing employment.

In 2021, it started providing outreach for five children (each allocated two hours per week) for alternating eight-week periods. It also received additional funding for a manager to develop a new service model, incorporating the service user's wider circle of support, which will build on the existing holistic model of service offered.



Teach Rua Residential Service (Edenvale, Clare)

Newgrove Housing utilised Capital Assistance Scheme (CAS) funding to finance and develop a property for three adult service users to transition to, as the previous property no longer met their needs. Despite COVID-19 presenting some challenges throughout the year, all three residents have experienced a significantly positive impact on their quality of life.

A holistic approach, encompassing a new environment, a new team, new assessments of support needs, a focus on compatibility and increased Multi-Disciplinary Team (MDT) supports, has led to a decrease in self injurious behaviours, a reduction in each person's level of support needs and increased independent living skills. One resident is already planning a further transition to live independently in their own apartment in 2022.

RehabCare (continued)

The New Transition Programme – RehabCare Day Service, Clonmel (Tipperary)

After partnering with other providers, RehabCare obtained from the Department of Social Protection a short extension of the Ability programme from 1 July to the end of August and a Transition programme to bring the programmes up to December 2022. More than 25 participants in Clonmel will benefit from this programme. The original project supported people aged 16-29, but this age range has broadened with the Transition Project.

Participants join programmes in line with their interests. Some of the programmes currently being accessed include Digital Skills, Driver Theory, Woodcraft Skills, Horticulture, Cooking and Money Management.

Blennerville, Kerry

Funding from Chime enabled RehabCare to recruit skilled sign language facilitators to support deaf people in our Day Services, ensuring an inclusive approach, as well as maximising the potential of each individual.

Home Support Services (i.e., CareLink)

Rehab Group's CareLink service works to facilitate people with complex needs and the older person to remain at home, connected to their families and local communities, in line with Government policy. These services are provided in Dublin, Limerick, Mayo, Monaghan, Sligo, Waterford, Wexford and Wicklow. The size and scale of the Rehab Group means that we can share our knowledge to ensure that our support workers are positioned to provide the best care possible. The response throughout COVID-19 has been immense, rapidly introducing new control measures, new communication and new training for teams. Rehab Group has also been actively preparing for the introduction of regulation to the home care sector.



Shaun

Thurles Resource Centre

Shaun and his peers in the Thurles Resource Centre are currently working on a project in conjunction with the art therapist, music therapist and woodwork instructor. They have designed, drawn out and carved figures from blocks of wood and composed a song with the music therapist to capture their positive personalities, talents, strengths and achievements.

Shaun says *"I have been very busy over the past year in the centre and I like seeing my friends every day. I enjoy exercise, going on trips and attending classes. I like music therapy and gardening in the allotment. I am good at art and love art therapy and woodwork. This is a photo of the swan I made in woodwork class".*



Gerard Gillen (on the left)

Sligo Supported Accommodation

This is Gerard Gillen who lives in Sligo Supported Accommodation. He is an avid Sligo Rovers fan and got to recently celebrate a very special birthday with his favorite club. Gerry was due to turn 50 during the COVID-19 pandemic but unfortunately could not get to achieve his goal of celebrating his birthday with the Sligo Rovers team at that time.

Recently, on his 52nd birthday he finally got to meet with the team and enjoyed a very special day.



Marie Fennelly

RehabCare Carlow

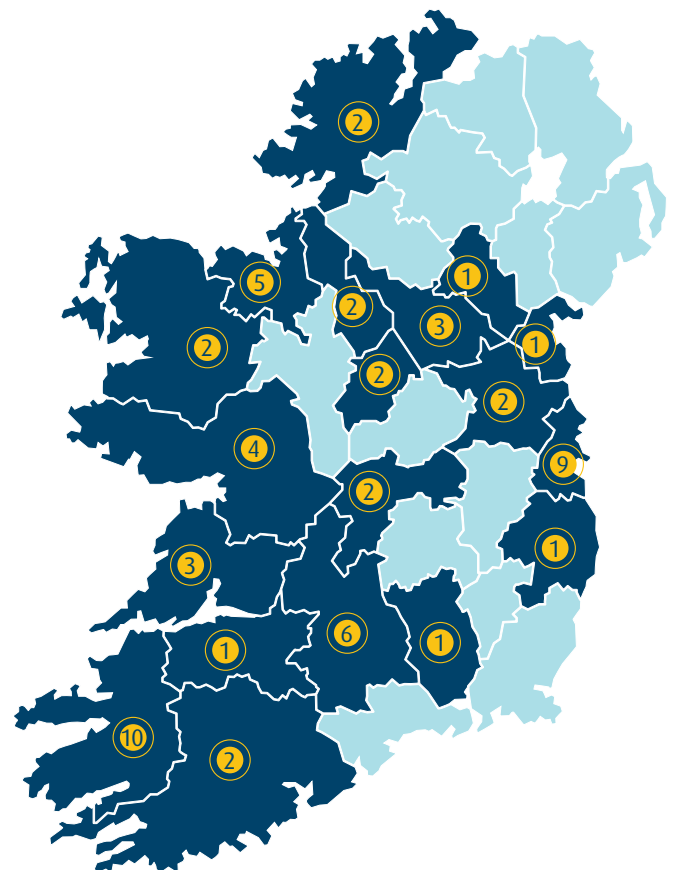
Marie says *"I am 42 years attending RehabCare. I like doing crochet and knitting and I am able to show other people how to knit and crochet. I love doing jigsaws and chair exercises. I love to meet my friends in the centre and myself and another service user do exercises on our street some evenings."*



Anthony from RehabCare Portlaoise



Newgrove Housing Association properties by county



Newgrove Housing Association (NHA)

Newgrove is the registered Approved Housing Body (AHB) within Rehab Group and provides homes for RehabCare service users. It accommodates more than 220 tenants in 59 properties throughout Ireland, (see the map by county). One new property was occupied in 2021, providing homes for three new tenants with disabilities, with three additional properties planned for 2022. New property acquisitions are funded through the Capital Assistance Scheme (CAS), which provides for the payment of a grant for each sanctioned rental housing project by the Department of Housing, Local Government and Heritage.

Newgrove's operations are funded by rental income. In addition to managing the day-to-day maintenance needs of the properties, a rolling Planned Maintenance Programme is in place which addresses longer-term maintenance investment. Twelve properties were upgraded in 2021 under the programme. Newgrove was regulated by the Housing Agency Regulatory Authority on a voluntary basis in 2021 and from 2022 will be regulated on a statutory basis by the Approved Housing Bodies Regulatory Authority (AHBRA).

National Learning Network

Promotes student success while providing inclusive, supported and innovative training solutions with pathways to further education, higher education and jobs.

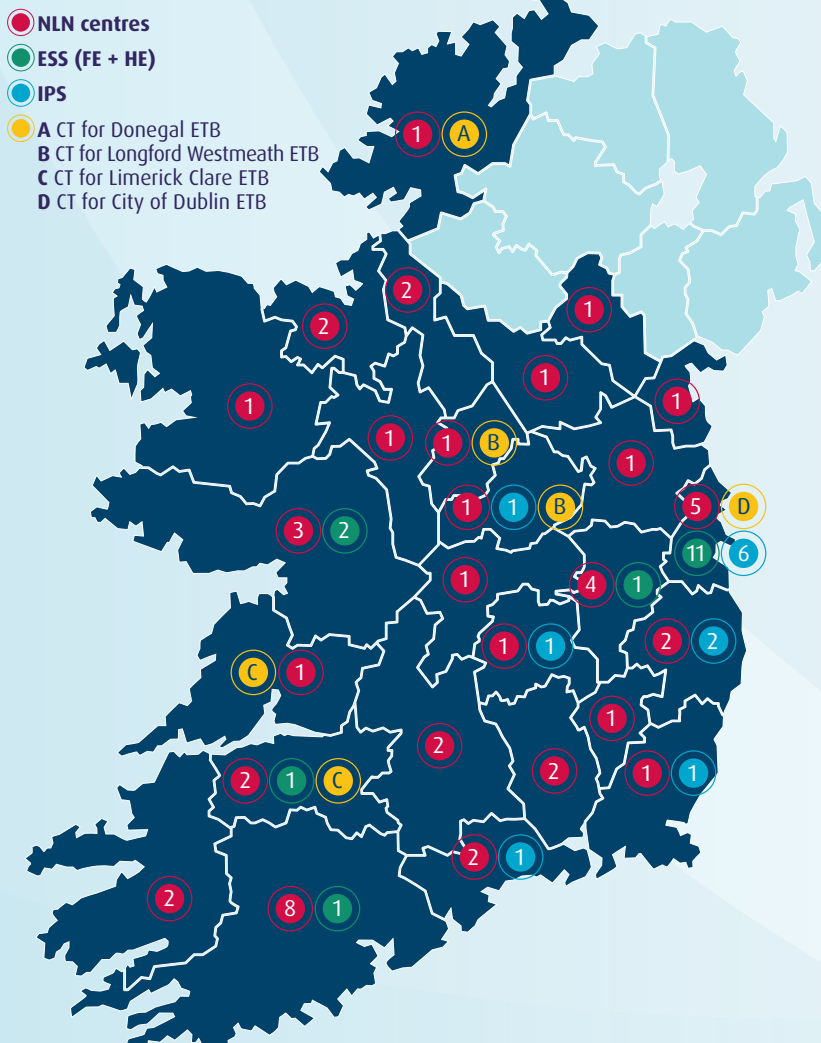
National Learning Network (NLN) provides education and training services in every county in the Republic of Ireland. There are five core services across 82 service locations, primarily funded by the HSE, 16 ETBs and a number of Higher Education Organisations. These are:

1. Bridging and Transitional Training (BTT).
2. Specialist Vocational Training (SVT) made up of Introductory Skills Training (IST) and Specialist Skills Training (SST).

3. Education Support Services (ESS) in Further Education (FE) and Higher Education (HE).
4. Individual Placement and Support services (IPS).
5. Upskilling Programmes for People in Employment (Contracted Training (CT)).

The thread that connects all National Learning Network services is learning. As examples, students can learn for Health and Wellbeing, learn for Independence, learn to Advocate, learn to Learn, learn to Get Qualifications and learn for Employment.

Number of Service Locations



Our Year at a Glance



1,704 ↑

Students in Bridging and Transitional Training (Up 10% on 2020)



2,744 ↓

Students in Specialist Vocational Training (Down 5% on 2020)



2,325 ↑

Students supported through Educational Support Services (Up 50% on 2020)



400 ↑

Clients of Individual Placement and Support (Up 11% on 2020)



372 ↑

Jobseekers and staff upskilling to advance in the labour market (Up 24% on 2020)



7,258 ↑

Total Beneficiaries (Up 9% on 2020)

We wish to recognise the support of all our funders across our business lines, as we responded to changing needs throughout the year.

Business Continuity

The impact of COVID-19 was still evident in the participation rates of people accessing National Learning Network services. People already disadvantaged in education, training and work were once again hardest hit through the pandemic. Students encountered challenges in reduced face-to-face training, peer engagements and in-centre connections. The numbers of students who were early leavers because of medical reasons increased over this period. Many people who were ready to start courses deferred "until the pandemic is over" and at year end still did not feel it was the right time to start a course.

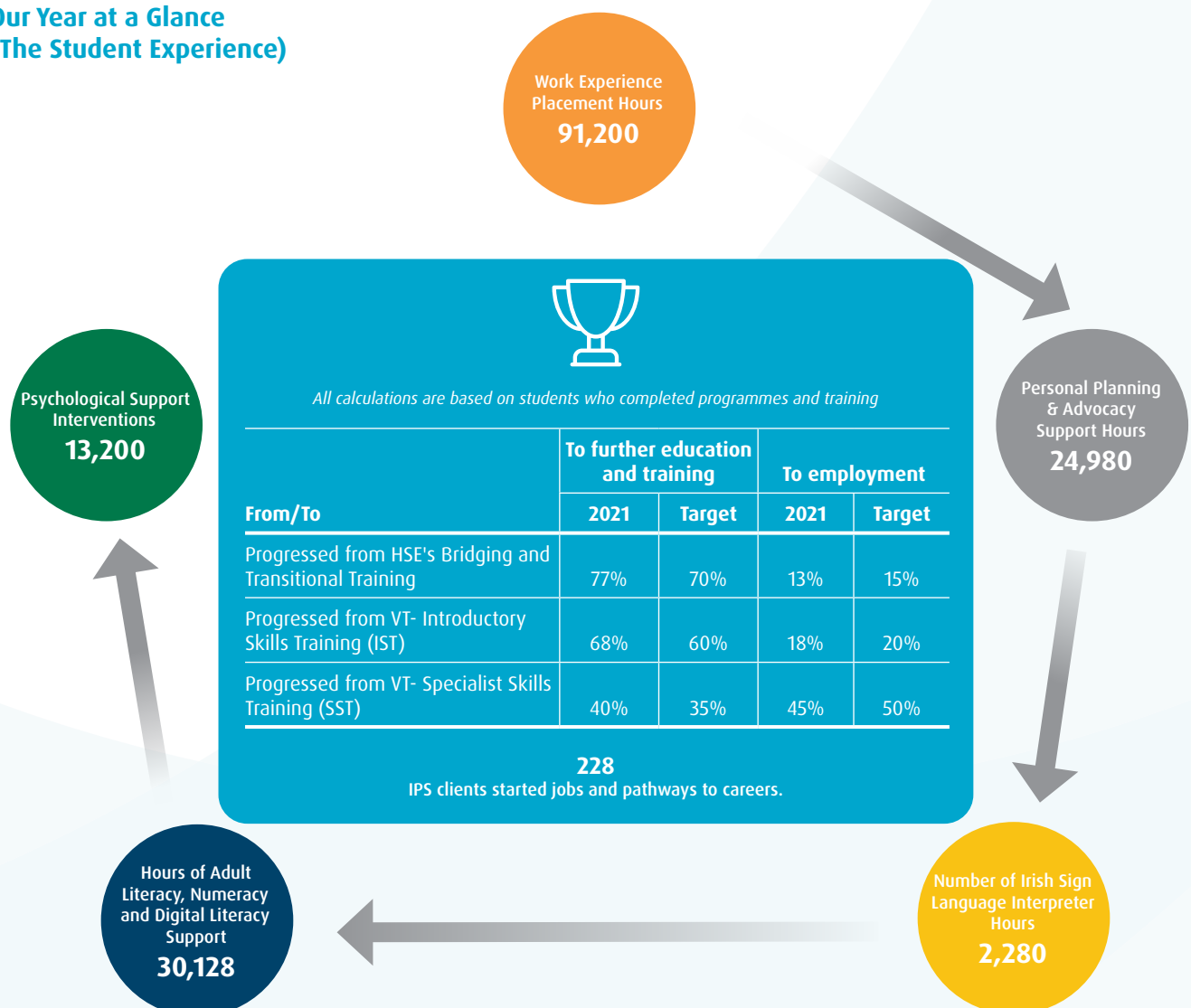
Conversely, when working with students in third level colleges, the flexibility of virtual student support sessions led to less cancellations and greater uptake of supports. With

work starting in two more universities in 2021, delivery of student supports increased by 50% on 2020. This growth is also an indication of the demand for mental health support from students managing change, college life and academic demands during this time.

The Student Experience and Student Success

It would be remiss to detail quantitative outcomes, outcomes that are the norm across all educational institutions, without evidencing challenges that are impacting on students' ability to learn and progress. Behind every job, college place or certificate, there is a person managing issues in their life. These may be disability or non-disability related, course related or an issue that is negatively impacting on their ability to engage, including homelessness, frequent hospitalisation or abuse.

Our Year at a Glance (The Student Experience)



National Learning Network (continued)

Service Delivery and Service Development

Staff and management within National Learning Network have shown professionalism and innovation, coupled with person-centred planning and thinking, to contribute to all of their students' achievements. Their efforts to keep services operating, with the safety of staff and students of paramount importance, is to be commended. Furthermore, 2021 saw service developments across all business lines.



Specialist Vocational Training – Hospitality Inc.

National Learning Network is committed to working with industries to increase the employment rate of people with disabilities. Hospitality Inc. is a collaborative partnership with National Learning Network, Westport Chamber of Commerce, Destination Westport and the Irish Hotels Federation (Mayo Branch). It is funded by Mayo Sligo Leitrim ETB and Pobal. The aim of Hospitality Inc. is to support twenty-five people with disabilities through training to secure employment in the hospitality sector in Westport and surrounding areas.

Connect Sligo – A HSE Bridging and Transition Service

For decades, National Learning Network has been an experienced provider of transition services, supporting young people with disabilities to transition from mainstream and special education schools. An example of a new Bridging and Transition Service is Connect Sligo. A critical focus of the service is on the social, emotional and academic skills that young people need to succeed in mainstream further education and higher education institutions and support successful transitions in early adulthood.



Mitigating Educational Disadvantage Fund with ETBs

National Learning Network was successful in securing funding through the Mitigating Educational Disadvantage Fund to explore creative solutions for people with disabilities and educational disadvantages. The initiatives were diverse, from building an accessible outdoor classroom and installing software, to supporting development of online content and collaborative initiatives with schools supporting young people at risk of leaving education.

Individual Placement and Support Services

In partnership with the HSE, we deliver Individual Placement and Support services (IPS). IPS is an evidence-based approach supporting people with mental health conditions to enter/re-enter the labour market. In 2021, we expanded our services into Wexford, bringing the team to 18 and an annual case load of circa 400 jobseekers with mental health conditions.



Labour Market Relevant Contracted Training

National Learning Network was successful in being appointed to the An tSeirbhís Oideachais Leanúnaigh agus Scileanna (SOLAS) Multi-Supplier Framework for Provision of Contracted Training with Donegal ETB, Longford Westmeath ETB, Limerick Clare ETB and City of Dublin ETB. During the period of the framework, National Learning Network will collaborate with these four ETBs to provide innovative, labour market relevant, forward-thinking courses to ensure that relevant skills sets are available to respond to business needs.

Educational Support Services

Our Educational Support Service to Further and Higher Education continued to grow in 2021 as we began to work with Galway Mayo Institute of Technology and University of Limerick. This brings our overall market share in the supply of Educational Support Services to Higher Education institutions to 35%. Our services support students attending university with academic, wellness and social skills needs as they may arise during their college year.



World Health Organisation Recognition and The Voice of Lived Experience

The World Health Organisation (WHO) launched a guidance document on mental health, which included twenty-five examples of existing good practices from around the globe. One project that the WHO identified for rights-based service provision is the NLN Bantry Home Focus project. This is an outreach initiative, which complements the West Cork Mental Health Services by reaching people who find it difficult to access services in its catchment area due to population spread, and the lack of infrastructure and transport.



Paul
National Learning Network
Mullingar

Paul is a student at National Learning Network Mullingar. Paul's main goals were to live more independently and to be more included in his local community. During the year, the staff supported Paul in learning how to drive his family's tractor using a driving simulator.

At home, Paul has spoken about using the simulator in NLN and his mother felt it really sparked something in him. In a few short weeks he went from practising

his driving skills on a simulator in the classroom, to assisting his family by driving a tractor to move bales of silage. Paul had the skills and confidence to lift bales and reverse into the area where they were to be stored. Speaking of the experience, Paul says *"my Mum and Dad are very proud of me. It's a very important job"*. Paul hopes to learn to drive a car in the future and will continue to be supported by the staff in using the driving simulator.



Gavin
National Learning Network
Bray

National Learning Network Bray student, Gavin, showcases alternative and progression focused pathways to work. He started his studies with Access, a QQI Level 3 course, supporting career exploration and career planning. He then progressed to a QQI Level 4 programme, also with National Learning Network Bray and put his skills into practice with employers through work

placements. Through his studies, Gavin decided to pursue a career in healthcare. On graduation, he was successful in securing a place on a QQI Level 5 course, Healthcare Assistant in Kildare and Wicklow ETB, and started his career as a Healthcare Assistant with Knockrobin Hill Care Home as an essential worker during the health pandemic.



Carmel
Cara Autism Outreach Service,
National Learning Network
Waterford

Carmel's learning experience with Cara Autism Outreach Service, National Learning Network Waterford, helped her to get a late diagnosis of Autism at the age of 44.

"It answered a lot of questions that I had about myself. This diagnosis enabled me to get disability allowance which is financial security, and my new awareness of my disability stops

me from being so hard on myself. I have successfully completed my Retail course now which led to part-time paid employment. I will continue to be supported by Cara."

A full list of courses (including information on certification) can be found at the following site:
<https://rehab.ie/national-learning-network/find-a-course/our-courses/>

Employability and Social Enterprises

Providing Safe and Secure Supported Workplaces for People with Disabilities.

Our Year at a Glance



#1

Largest social enterprise for people with disabilities in Ireland and Scotland



223 ↓

Staff with disabilities in Ireland and Scotland in 2021 (Down 30% on 2020)



3.7 million ↑

Computer keyboards distributed in 2021 by Rehab Enterprises Poland (Lodz) (Up 20% on 2020)



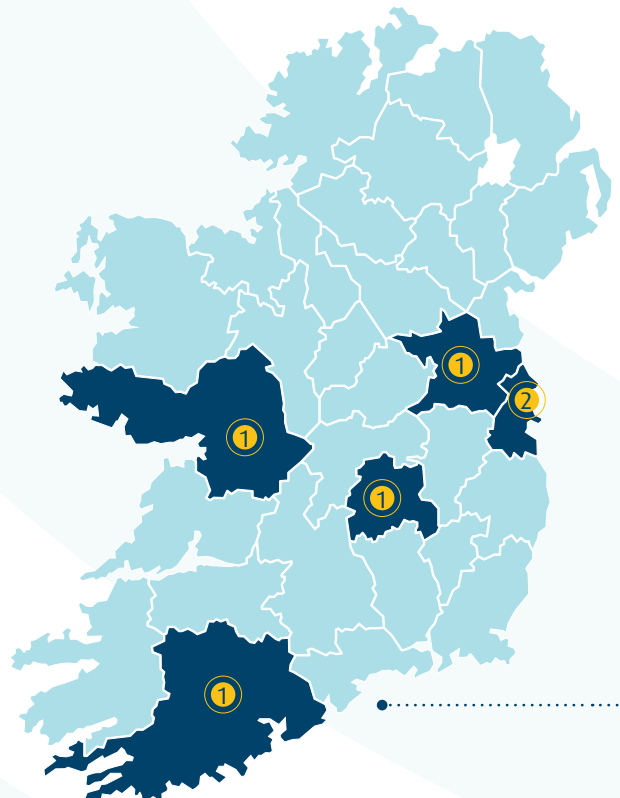
27

Number of long-term unemployed or people with disabilities that started 26-week, factory-based, skilled training programme in 2021 in Haven Products Ltd.

Our businesses in Ireland, Poland and Scotland are committed to providing meaningful and sustainable employment to people with disabilities and disadvantaged adults through the provision of commercially focused trading, while at the same time providing ISO-quality certified and cost-effective products and services to a large and diverse customer base, including the HSE, the NHS, first responders, local authorities, small and medium enterprises (SMEs), and large indigenous and multi-national companies.

Our businesses in Ireland and Poland trade under the name Rehab Enterprises, while in Scotland they trade under Haven Products.

Rehab Enterprises - Ireland Services by County





Navan: Workwear Personal Protective Equipment (PPE)/Textiles and Quality Packing

Navan is our specialist textile garment manufacturing and supply facility in Ireland. 2021 was significantly impacted by oversupply and customer stockpiling of specialist workwear PPE in 2020. This led to the development of an additional service offering quality packing and kitting work, which has helped develop additional skills for the workforce.



Cork and Ballyfermot: Secure Paper/Cardboard Recycling

These sites support our customers with a cost-effective on-site and off-site environmental service to securely recycle paper and cardboard. COVID-19 severely impacted the paper recycling business because of the “work from home” advice. The business expects 2022 to see a return to pre-COVID-19 trading levels, given the return to offices. The sites still had a significant positive environmental impact in 2021, processing over 1,100 tonnes of paper and cardboard (down 21% on 2020).



Tallaght: Secure IT Disposal/Recycling

A modern state of the art IT recycling/re-use facility, Tallaght provides customers with an ISO-quality certified recycling process. It also provides peace of mind that retired IT equipment will be securely erased, while at the same time maximising re-use where possible. Given “work from home”, our Tallaght site processed over 660 tonnes of IT kit in 2021 (down 10% on 2020).



Galway: Logistics

Galway provides cost-effective offsite services to large multi-national and SME customers, from direct purchase of the customer’s raw material components through assembly into kits and delivery onto the customer’s manufacturing plant floor. Throughout 2021, with all the global supply chain challenges, Galway has maintained an impressive supply and service to its largest multi-national customer Trane Technologies.



Portlaoise: Logistics

Portlaoise provides customers with a cost-effective supply chain and fulfilment service. It also provides other value-added activities such as storage, inventory management, mailshots, despatch and pick pack fulfilment.



Options Support Service

Following the closure of the Rehab Enterprises’ site in Limerick, Rehab Group put in place a support and advisory service for the impacted people. This included social welfare advice and advocacy services to ensure people were claiming their statutory entitlements. It also helped people to secure alternative employment and access to further training and education opportunities. Rehab Group successfully applied to the Department of Social Protection for funding for this valuable service to continue during 2022.



Mark Murphy and Niall Higgins
from Rehab Enterprises Ballyfermot

Employability and Social Enterprises (continued)

International Services – Employability and Social Enterprises

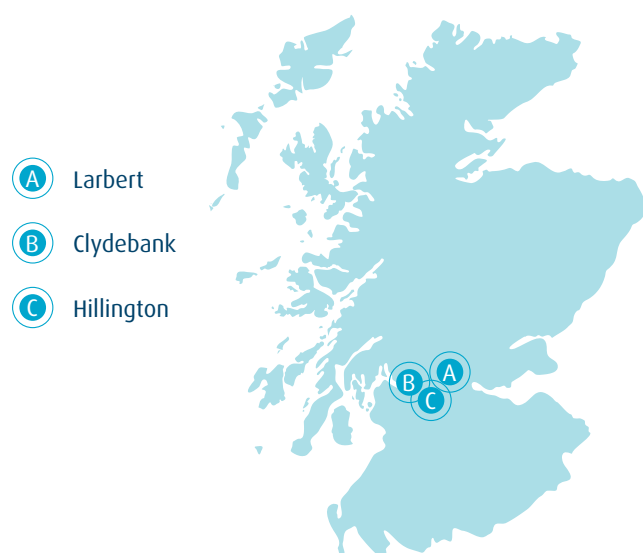
Rehab Enterprises – Poland

Lodz (Poland): Logistics

Lodz provides a bonded warehouse, logistics and printing service for a major global IT manufacturer. Notwithstanding COVID-19 and global supply chain challenges, 2021 saw an impressive 20% increase in site shipments compared to 2020. The business shipped over 3.7m keyboards in 2021.

Haven Products Ltd – Scotland

Haven Products Ltd is our social enterprise business, which provides meaningful employment and training to people with disabilities in Scotland. It is a listed government supplier on the Scottish Government's Procurement Framework for Supported Businesses, which promotes social and economic benefit.



A Larbert

B Clydebank

C Hillington



Haven Products has 3 locations



Haven Products employs over 160 staff



In 2021, approximately 130 staff are disabled, 80% of the total.

Department for Work and Pensions (DWP) “Kickstart” programme

This opportunity development programme is a new 2021/22 UK Government job training/work experience initiative for the unemployed, providing a minimum of 16 hours of work experience per week for a six-month period. Businesses need to go through an application process to be considered and then granted places. Haven has been successful in securing 38 places and to date we have started 27 participants on the programme.

Contract Packing

Larbert – Haven Bond

Our ISO-quality assured contract packing business in Larbert provides a bonded whisky packaging and quality check service to several of Scotland's largest whisky distillers and globally known brands. Throughout 2021, global customer demand for whisky, like many businesses, was affected by the pandemic, but with a forecasted opening of global travel and hospitality, 2022 is expected to see trading returning to pre-COVID-19 levels.



Clydebank – Non-Bonded Whisky Packaging

The Clydebank location retained its Gold Supplier status, as recognised by The Edrington Group, whose whisky brands include Macallan, Famous Grouse and Highland Park. It was similarly affected by COVID-19 but like Larbert, 2022 forecasts are positive. Other customers include Dewars and Guala Closures.



Secure Document Storage and Scanning

Larbert – Haven Document Services (HDS)

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

Textile Manufacturing

Larbert - Haven PTS

Throughout 2021, Haven PTS continued manufacturing NHS hospital pillows and nurses' uniforms for frontline NHS staff. Both contracts were re-tendered by the Scottish NHS during the year and, helped by the Scottish government's National Commodities Framework, the business was successful in securing new strategically critical wins for both nurses' uniforms (110,000 uniforms per year) and pillows (60,000 pillows per year).



110,000 ↓

Nurses uniform garments manufactured
(Down 8% on 2020)



60,000 ↔

NHS pillows manufactured
(Equal to 2020)



36,000 ↑

Box files in storage
(Up 3% on 2020)

Storage

Hillington

Haven's third site, Hillington, is used for secure document storage to support the Larbert HDS service.



1.7 million ↑

Bottles of whisky packed
(Up 13% on 2020)



4.5 million

Bottle enclosures quality checked

Support Functions People and Culture Directorate

People and Culture is committed to evolving our employee experience. This was reflected when Rehab Group was included in the Sunday Independent's 2021 review of Ireland's Best Employers. Other highlights during the year include:



Launched our first wellness programme, Rehab Revitalise



Implemented the final phase of the National Pay Restoration Agreement



40 supervisors achieved a QQI Level 6 Certificate in Management



Workshops, communication events and staff blogs focused on diversity and inclusion throughout the year

Adapting through COVID-19 and Future Focus

People and Culture, throughout 2021, continued to provide support on work practices and employee wellbeing, where protocols and measures were continuously changing. We provided ongoing supports through HRConnections and HR Business Partnering, as well as redeployment and remote working supports, policy/guidance documents and frequently asked questions (FAQs) updates. We will continue to assess the key learnings, collaborate on how these changes will impact on new ways of working and evaluate the supports required into the future.

66

We devoted more time to better understanding the needs of our staff in 2021. This was key to providing a more flexible and bespoke health and wellbeing platform."

HRConnection



Rehab Group's Health and Wellbeing

Some of our main health and wellbeing highlights in 2021 are as follows:



Rehab Group launched our first wellness programme, Rehab Revitalise, in July 2021. This programme was designed to offer ongoing advice, support and guidance to our staff.



Our Wellbeing Committee was also set up in 2021, made up of staff members from People and Culture, to focus on areas of social, mental, financial, and physical wellbeing.



During National Workplace Wellbeing Week in 2021, we provided over 50 events virtually, with more focus on wellbeing, meditation sessions and fitness classes, given feedback from previous events.



We hosted live seminars with external partners such as Simon Forsyth (MIACP, Counsellor and Psychotherapist) on resilience.



Furthermore, our pension provider and partners at APT delivered a retirement savings seminar to help staff understand their Rehab Group pension benefit.

Rehab Group's Talent Acquisition

Our staff are the true ambassadors when it comes to attracting and retaining the best talent in our sectors. We are constantly looking at the future needs of the people we support and the future workforce we need to adapt and nurture to have flexible supports in place.

We took part in many virtual job fairs in 2021, including colleges such as National University of Ireland (NUI), Limerick Institute of Technology (LIT) and Athlone Institute of Technology (AIT). Through these virtual events we were able to connect with many students and discuss our industry and potential roles.

We have gathered some applicant commentary at screening and at interview stage



Community presence and community engagement brought Rehab Group to my attention



We've heard you are a flexible and diverse employer



...Aware of the organisation and what we do, they would love to be part of it, good staff benefits and career progression



Training opportunities and quality of service is well known



Current employee has recommended Rehab Group as a good place to work

Employee Spotlight



Vicky Hayes

Talent Acquisition Coordinator

Progression is a big part in attracting talent and one great story is our new recruiter Vicky Hayes, a former student of National Learning Network.

"I got hired in October as a Talent Acquisition Coordinator and absolutely love my role and the team I work with."

Vicky started a Connections course with Rehab NLN in 2004, after being an inpatient in the National Rehabilitation Hospital, recovering from a spinal cord injury. Following further years of education, while being supported by NLN staff throughout her different stages, she has now joined Rehab Group as an employee working for our Talent Acquisition Department.

Learning and Development

Creating the right strategy to build and sustain employee development in an uncertain world was a key theme for our Learning and Organisational Development team during the year. The global pandemic curtailed the organisation's face-to-face training, but it also provided an almost limitless choice of online training courses, webinars and podcasts. Leveraging these opportunities, while remaining future focused, dominated 2021.



Investing in the future and supporting succession planning has always been a key priority for the organisation and in 2021, professional development opportunities were enhanced to include:

- 40 supervisors achieved a QQI Level 6 Certificate in Management (University of Limerick).
- Coaching 1-to-1 support was also developed to enhance 'supervision' practice for new supervisors.
- 30 staff achieved a QQI Level 6 Certificate in Learning and Technology (National College of Ireland).
- 40 staff achieving UCD professional diplomas.

Training is also provided to staff in RehabCare to educate them about topics like Management of Actual or Potential Aggression (MAPA), Safeguarding of Vulnerable Adults, Medication Management, Food Safety, Introduction to Children First and Manual Handling.

Diversity and Inclusion

The celebration of diversity and inclusion was the focus during the year. Online workshops were held on 'Women in Leadership' and the 'Importance of PRIDE'. The International Day of People with Disabilities was marked with a special message to all staff from the CEO. In addition, diversity and inclusion 'staff blogs' were written by staff across a range of topics and provided a rich tapestry of staff experiences during this difficult year.

Pay Restoration

The third and final phase of the National Pay Restoration Agreement was implemented in October.

As per the Minimum Wage Act 2000, we implemented changes for all staff affected in January 2021, which primarily impacted our Enterprises' staff.



BB

My name is Eoin and I am attending RehabCare Carlow for 13 years. I help with the morning safety checks and the monthly safety checks. I love meeting people and getting out and about. People tell me I have a lovely smile and I do."

Eoin Harte
RehabCare Carlow

Support Functions

Corporate Affairs Directorate

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

In 2021 the Directorate focused on a number of key projects, including:



Rehab.ie website relaunch



Publication of the Government's Cost of Living and Disability Capacity Review reports.



Successful campaigns relating to a monetary increase in the Wage Subsidy Scheme



First virtual National Advocacy Week

The Care Trust

The Care Trust continues to be Rehab Group's primary source of fundraising. It publishes an annual report, which is available at www.thecaretrust.ie.

The COVID-19 pandemic continued to affect The Care Trust's door-to-door fundraising activities, with fundraising contributed to Rehab Group totalling €680k in 2021, down 6% compared with 2020. These funds were utilised across several projects including the construction of a sensory garden in RehabCare Longford. Particularly noteworthy was the nationwide 'Technology Enhanced Creative Learning Spaces' project, which aims to have a dedicated creative tech space in each NLN training centre, where students with disabilities come together to create, collaborate, design and innovate using no-tech, low-tech and tech equipment.

Local Community Fundraising

Local community fundraising was also affected by the COVID-19 pandemic, dropping to €50k from €74k in 2020. Fundraising, in the main, takes place within RehabCare services, with money spent on a wide array of items and activities, above and beyond the daily running costs of the service. We pride ourselves on the fact that funds raised stay local.

We continued our focus throughout 2021 on growing our supporter base through social media campaigns. Fundraising activities follow the Charities Regulator's Guidelines on Fundraising from the Public.

Public Affairs and Advocacy

Advocacy in Rehab Group aims to ensure the voice of the people in our services is heard both inside and outside our organisation and informs everything we do.

In 2021, the Rehab Advocacy service had its most extensive engagement with the people it supports. The team held more than one hundred consultation groups and made a dozen submissions to the Government on issues such as the review of the United Nations Convention on the Rights of Persons with Disabilities (UNCPRD), Budget 2022, the new Housing Strategy for Disabled Persons and Rehab Group's new five-year strategy. In addition, we established a new advocacy structure, called the Advocacy Collective, to help us better respond to consultations and campaigns and ensure the views of the people we support drive everything we do.

National Advocacy Week



An estimated one thousand people tuned in to the National Advocacy Week in October, the first time we held an online Advocacy Conference. The week's theme was self-advocacy, and the Minister of State for Disability, Anne Rabbitte, launched the event. In addition, there were sessions on mental health and assisted decision-making, elections to our Regional Advocacy Committees, and a Question and Answers session with the Senior Leadership Team.

Our public affairs work saw the first increase in the Government's Wage Subsidy Scheme for people with disabilities in over a decade. It also saw a small but significant improvement in the means test for disability allowance that makes it easier to take up part-time work, specifically advocated by our advocacy groups.

During the year, Rehab Group was central to disability sector campaigns to get two critical long outstanding reports published: the Disability Capacity Review (July) and the Cost of Disability Report (December). The essential findings of these reports will be an ongoing focus for us in 2022 and beyond.

Communications Update

Throughout 2021, Rehab Group's Communications team worked to amplify the voice of our service users and students. The team did this by showcasing our innovative projects, honing testimonials and supporting our frontline teams to communicate key safety messages to people in our services. In addition, ongoing video messages from the CEO and senior management became a vital communications tool.

New Look Website

The Communications team launched a revamped rehab.ie during the year. The new site includes a fresh homepage design, high-resolution imagery, additional video content and a streamlined NLN section. In addition, the team ensured the new site offered enhanced, accessible navigation for potential students, with simplified and visually enhanced pages for each NLN location.

We're Social!

Our social media pages enjoyed a steady uptick in followers throughout the year, as people shared high-impact and affecting testimonials and stories, many of which reached a global audience. The social media pages also served as an essential platform to connect with members of our services and their families during a time of often fluctuating public health restrictions and they fostered a sense of community across a dispersed audience. In addition, social media is a space in which Rehab Group can effectively advocate for and alongside people with disabilities. Critical social media campaigns throughout 2021 included Autism Acceptance Month, with content that delved into the experiences of autistic students within NLN, drawing awareness to diagnoses of autism in adulthood and the personalised supports on offer throughout our services.



From left to right: Lucianne Bird (Director of National Learning Network) Barry McGinn (CEO), and Gráinne Fogarty (Director of RehabCare) at launch of new Rehab Group Strategy.



40,000 ↑
Facebook followers
(Up 18% on 2020)



8,020 ↑
Instagram followers
(Up 49% on 2020)



250,000 ↑
Twitter Impressions over this period
(Up 20% on 2020)

In the News

2021 was a year of considerable positive media coverage for Rehab Group, both nationally and on local media, often highlighting the difference Rehab Group made to the lives of people in our services. Highlights included a RTÉ News feature of RehabCare members taking part in a social farming initiative, students of our NLN division speaking of their personal experience of our unique and individualised support, new business partnerships within our Social Enterprises, recognition from the WHO of one of our mental health support programmes, as well as uplifting articles on initiatives within our RehabCare services.

Property

2021 was a year of restructuring and reviewing for our Property Team. Upon publication of "Delivering Our Future", a five-point action plan has been developed to align with physical environment and strategic objectives. A procurement process was completed by year-end for an Integrated Workplace Management System (IWMS). Concerto, the winning system, will be implemented by the end of 2022. Upon completion, this project will deliver a single source of data for all property and improved business analytics.

Roslyn College was successfully relocated from Sandymount to North Dublin City Centre (Cathal Brugha Street) in Q3, at the end of the Roslyn Park licence term.

Information Communication Technology (ICT)

2021 was a busy year for ICT with new systems, the replacement of legacy platforms and infrastructure upgrades.

Microsoft Teams continued to support remote and new ways of working, growing to over 1,700 daily users. This ensured that the day-to-day ICT and digital needs of the organisation could continue, despite the challenges from COVID-19 and workplace restrictions. As a result of this enhanced need, we upgraded Wi-Fi access and supported local network improvements across 170 of our sites countrywide. ICT also piloted Microsoft 365 email for students within NLN, enhancing the user experience and delivering consistent digital tools.

2021 saw increased focus on our digital security, including increased oversight and management of cyber threat exposure, spam and malicious activity, through the support of third parties, employee simulations and awareness campaigns. Rehab commits to protecting itself and its data as much as is possible in the context of the globally increasing risk of criminal cyber incidents.

To support longer term planning and in response to the new Rehab Group Strategy, we began the development of a new ICT Strategy to support investment decisions and priorities. This Strategy will ensure that assisted technology, ICT and digital tools will continue to support employee and user needs in the future.

Data Protection

Rehab Group continues to work towards achieving its data protection and privacy compliance goals under the General Data Protection Regulation (GDPR), raising awareness of the importance of securing personal data, and protecting the rights of the people who use our services and our staff. We have an experienced Data Protection Team (DPT) in place, comprising the Data Protection Officer (DPO) function for the EU and the UK, and a Data Protection and Records Management Coordinator, which is a new role established at the end of 2021. During the year, 36 data incidents were notified internally to the DPT (the same as 2020), with seven of those incidents assessed as personal data breaches requiring to be reported to the Data Protection Commission or the UK's Information Commissioner's Officer (ICO) (compared to six in 2020).

The DPT has a key role in the organisation's new Information Governance Forum. This was established in Autumn 2021 to take over from and broaden the remit of the former Information Security Management Forum. The purpose of this forum is to be a steering and oversight group, and to ensure an appropriate, comprehensive information governance framework is in place for the organisation. This work is not without its challenges due to the heavy onus of regulatory compliance on voluntary organisations such as Rehab Group.

Support Functions

Quality and Governance Directorate

Quality and Governance Key Statistics



518 ↑

Suspected safeguarding concerns logged
(Up 20% on 2020)



98%

Students would recommend NLN to others
(Of over 1,100 students surveyed nationally in Student Satisfaction Survey)



3,193 ↓

Behaviour Incidents logged
(Down 13% on 2020)



88%

Average satisfaction rate of NLN students
(Of over 1,100 students surveyed nationally in Student Satisfaction Survey)



99% ↑

Self-Evaluation Questionnaire (SEQ) completed by programmes (98% in 2020)



76% ↑

Compliance with HIQA regulations
(Up 4% points on 2020)



98% ↔

New Directions Evaluation, Action and Service Improvement (EASI) process return rate to the HSE (98% in 2020)

The Quality and Governance Directorate implements effective systems to ensure the provision of high quality, safe services across Rehab Group. Some of the main achievements in 2021 were:

- Ensured Rehab Group received the most up-to-date information to support the health, safety and wellbeing of our staff and service users during COVID-19. It also invested in online systems and provided information to support staff members and service users to adapt and be resilient.
- Ensured all our students had access to online psychological supports/services through tele-working and we also provided access to online and e-learning materials.
- Behaviour support capability increased from eight to 14 staff.
- Increased compliance with HIQA regulations to 76% (up 4% points) across all 62 HIQA designated centres (52 Residential Services and 10 Respite Services).
- Engaged with Quality and Qualifications Ireland (QQI) in the review of Level 1 and 2 awards and the validation of programmes.

Clinical Supports and Impacts

The Behaviour Support Team primarily supports individuals who present with behaviours that challenge but also focuses on various quality improvement initiatives that affect the lives of all individuals who avail of Rehab Group services. In 2021, the team supported 223 service users and the social care teams that support them, in our Residential, Day and Outreach Services. In addition, the team provided significant ongoing support to our Respite Services, to help them create a safe and enjoyable home-from-home for the people availing of these resources.

One of the most important strategic objectives for 2021 was to grow the behaviour support capability to meet the growing need, with staff increasing from eight to 14. Given the continued demand for this service, there is still a challenge around giving optimum support to all people using the service. This will continue to be worked on in 2022.

The team also continued to help the organisation uphold the rights of people with disabilities in the context of ongoing public health restrictions. It supported service users to successfully engage with the ongoing requirement for COVID-19 testing and to make informed decisions about the vaccination programme.

Rehab Group's psychology service consists of 23 psychologists, which includes three Lead Psychologists and one Principal Psychologist, as well as 30 Rehabilitation Officers. Over the past two years, the psychology service has worked on an extensive proposal to expand the psychology service into RehabCare services. This has had many components so far including:

- Market research and benchmarking exercise to design this new service to meet the needs of users.
- Establish a system to record all interventions by psychologists so that the needs of RehabCare service users can be tracked.
- Psychologist-led training was provided to RehabCare frontline staff during the height of COVID-19 to build resilience.

A new service also began providing psychological services to third level students with mental health difficulties and specific learning difficulties in National University of Ireland Galway (NUIG), while psychologists have begun contributing to the Assisted Decision-Making Implementation Group and the working group "Back to work group - the person" to assist staff in returning to the workplace.

Compliments and Complaints

Rehab Group responds to positive and negative feedback on its services. Feedback is welcome from staff, service users and all other stakeholders. Its compliments and complaints policy is aligned to the HSE's 'Your Service Your Say' policy.

In 2021, Rehab Group's Compliments and Complaints Management system logged:

- 313 compliments, mainly in the area of service delivery and staff performance.
- 257 complaints (versus 191 in 2020 and 301 in 2019), mainly in the areas of service user incompatibilities, local disagreements between users and access to facilities. 86% were resolved within 30 days against the HSE target of 75%.

Safeguarding

Rehab Group actively safeguards the welfare of vulnerable adults, children who access or come into contact with our services, and the staff who provide those services. In line with best practice, Rehab Group promotes a 'No Tolerance' approach to any form of abuse.

- 518 suspected concerns logged in 2021, (up 20% on 2020).

For all cases, safeguarding plans were put in place. The most common type of concern reported involved allegations of psychological abuse originating both externally (for example, family members of the service user) and internally (for example, peer abuse).

Quality and Qualifications Ireland (QQI)

Rehab Group is a registered provider of qualifications from Quality and Qualifications Ireland (QQI). Rehab Group offers 215 quality assured programmes to circa 2,500 students per year. The Quality and Governance team provide continuous oversight on the development and delivery of programmes, such as utilising the Self Evaluation Questionnaire (SEQ), which achieved an average overall compliance rate of 93%, and piloting a Quality Assurance Review (QAR) in three centres during the year. In 2021, Rehab Group also applied to QQI for the revalidation of programmes at Levels 1 and 2, requesting an expansion of the modules offered to give greater opportunities to students. QQI's independent panel has recommended no conditions regarding the revalidation.

New Directions

The HSE New Directions Standard sets out twelve supports that should be available to people with disabilities. Rehab Group actively takes a person centred/individualised approach to our services using our online person-centred planning tool iplanit. This approach supports the people who use our services to live a life of their choosing in accordance with their aspirations and wishes. In 2021, HSE funded services completed the New Directions 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.

Support Functions

Business Development and Planning Directorate

The Directorate is responsible for innovation, research and ensuring best practice models are adhered to. On top of the services already mentioned in other sections, there were also several other key business developments in 2021 that spanned our core services including:

- Securing one-off grants from the Strengthening Disability Services Fund to enhance services.
- Developing a digital skills education programme with Digi-ID, delivered via an accessible solution/app.
- Running a 2-day event in conjunction with Electronic Platform for Adult Learning in Europe (EPALE) Ireland.
- Engaging with the TransitAction project with the aim to provide Young Adults with Autistic Spectrum Disorders (YAASD) support in the difficult transition from school or inactivity to employment.

Strengthening Disability Services 2021

In 2021, the Minister of State with responsibility for Disability, Anne Rabbitte TD, announced the successful applications to the €20 million Strengthening Disability Services Fund. Rehab Group secured one-off grants to drive positive change by enhancing services for people with disabilities in a real and tangible way. The successful applications included:

- Enhancing two existing Residential Services and creating an additional 6 vacancies for Residential Services.
- Providing counselling supports for 250 autistic people, with respect to the negative impact on mental health of public health restrictions.
- Access to online training to build circles of support to family members with disabilities.
- Enhancing accessibility features in two locations to respond to changing needs of people with disabilities.
- Development of eight sensory gardens and enhancing outdoor spaces in existing facilities.

Collaborators with Digi-ID, and Trinity Centre for Aging and Intellectual Disability.

Rehab Group are collaborators with Digi-ID, a research project with Trinity Centre for Aging and Intellectual Disability. Digi-ID aims to address the challenge of digital inclusion and low usage of digital technologies amongst people with Intellectual Disability (ID). Through a co-creation process with adults with intellectual disabilities, Digi-ID is developing an innovative digital skills education programme delivered via an accessible solution/app. People with intellectual disabilities are the teachers within Digi-ID. Students in NLN and users in

RehabCare were involved in the co-creation process and will continue to be co-creators in 2022.

Corporate Partnerships

Epic Global partnered with Rehab Group and its education and training division, National Learning Network, to launch an educational programme called “Game On”. The programme is designed to expand the skill sets of people with disabilities in esports and gaming. Esports is a fast-growing form of competitive video gaming, which can turn casual gamers into stars. The esports industry has grown at a phenomenal rate, opening a range of new job opportunities such as players, shoutcasters, video editors and influencers.

EPALE Rehab Annual Conference 2021

A two-day event entitled “Education and Technology Conference: Enabling Our Students Through Blended Learning” was run in conjunction with EPALE Ireland and Rehab Group/ NLN. This was a dynamic event with panel discussions, keynote speakers, and workshop facilitators with the goal of exploring how a blended approach to learning can be utilised to increase educational opportunities for adults. Blended learning refers to a method of teaching and learning via a combination of in person and online teaching.

TransitAction Project

The TransitAction project is an Erasmus and EU-funded project with the aim to provide Young Adults with Autistic Spectrum Disorders (YAASD) job coaches, new skills and innovative tools to support them in the difficult transition from school or inactivity to employment. This allows companies to be more open to employing YAASD and co-workers are more prepared to integrate them.

Rehab Group actively engaged and contributed to the project during 2021, including the development and delivery of online and in person training and the establishment of a dedicated TransitAction website. The project is coordinated by the European Platform for Rehabilitation and has six European partners.



Support Functions

Finance and Corporate Support Directorate

Financial Review

The year ended 31 December 2021 is our seventh year reporting under the Charities Standard of Recommended Practice (SORP FRS 102) and shows an improvement in our operating performance when compared to the previous financial year. This is due to the ongoing work in developing sustainable revenue streams for the charity by adapting and developing our services to meet the diverse needs and future demands of our service users and wider stakeholders. Our improved operating performance is also due to the timing difference in the receipt of income, as some of this income was received late in 2021 and the associated costs, some of which will be capital in nature, were not incurred in 2021 but will arise in future periods. This funding has been recognised in full as restricted income in 2021 in accordance with Charities SORP. This year resulted in net income for the year after extraordinary items of €8.657m (2020 €1.729m). This represents a 5.7% margin on total income of €150.8m. We are operating in a fast-changing environment with uncertainty associated with the on-going continuity of long term loss making activities and unfortunately this resulted in the closure of some of the Group's activities in 2021, namely the Limerick activities of Rehab Enterprises. We continue to face challenges in our learning services with reducing student numbers in recent years and we are working diligently to reverse this trend. We are experiencing wage 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 Group for the provision of services:

Income	2021 €'000	2020 €'000
Fundraising and donations	139	87
Grant income	450	115
Fundraising, lotteries, donations and grant income (income (sub-total))	589	202
Training support and employability	46,916	46,725
Day activity and care services	80,814	71,155
Social enterprises	21,621	21,628
Services (sub-total)	149,351	139,508
Net gain on disposal of tangible fixed assets	823	25
Other income (sub-total)	823	25
Total income	150,763	139,735

Total income above is reported before extraordinary items and share of resources in associate. The Care Trust is an associate and it generated €680k for Rehab Group in 2021.

Total income of €150.8m is an increase of 7.9% (+€11.0m) on 2020. The growth in day activity and care services accounted for the vast majority of this income growth.

Running costs	2021 €'000	2020 €'000
Fundraising and donations	129	177
Training support and employability	45,991	47,417
Day activity and care services	76,609	69,312
Social enterprises	19,234	22,066
Total expenditure	141,963	138,972

Total running costs above are reported before extraordinary items.

Total running costs of €142.0m is an increase of 2% or €3.0m when compared with 2020. The 11% increase in day activity and care services running costs is offset by the reduction in training support and social enterprises costs due to the reduced number of activities in Rehab Enterprises and the closure of Momentum Scotland trading activity in 2020.

Financial Health

As at 31 December 2021 the Rehab Group had consolidated net assets of €67.6m, primarily representing its tangible fixed assets of €42.1m, investments of €0.2m and net current assets of €27.5m less provisions and creditors due after more than one year (€2.4m).

Capital expenditure in 2021 amounted to €2.9m (2020: €2.0m).

The change in cash and cash equivalents showed an inflow of cash of €7.8m during the year (2020 inflow: €9.0m) and before financing activities resulting in a net inflow of cash of €7.8m (2020 inflow: €8.4m).

Finally, foreign exchange gains of €29k meant the net movement in funds for the year increased by €8.7m versus a net increase of €1.7m in 2020.

Funds	€'000	€'000
Group		
Opening funds as at 1 January 2021		58,887
Foreign currency translation		29
Total Income	150,763	
Total expenditure	(141,963)	
Extraordinary item - reorganisation costs	(1,482)	
Extraordinary item related to COVID-19	727	
Share of resources in associate	612	
Net outgoing resources	(142,106)	
Net income		8,657
Closing funds as at 31 December 2021		67,573

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



Gabrielle from NLN Kilkenny

Chapter 2

Directors' Report

Directors' Report

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Corporate Governance

Rehab Group is a company limited by guarantee (CLG), 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 Rehab Group's charitable objectives.

The Governance Code

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, 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, Rehab Group reports on compliance with the Charities Governance Code by submitting its Annual Return to the Charities Regulator.

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

Internal Audit

Rehab Group's Internal Audit function has a remit to deliver audits across the entire organisation and in doing this, reports directly to the Audit and Risk Committee on all functional matters, attends the Committee's meetings and maintains regular contact with the Chair of the Committee throughout the year.

In 2021, reporting by Internal Audit and its outsource partner, Crowe, included risk management, ICT security, staff and Board expenses, internal financial controls, Rehab Enterprises Poland, Haven Enterprises, and Newgrove Housing Association's regulatory compliance and tenancy management. Advisory reviews were also provided to the Committee and management, including ICT procurement, the HSE compliance statement, the individual placement and support services, Governance Code compliance and an ongoing review of remotely practiced internal financial controls.

Recommendations from internal audits are continuously monitored, regularly discussed with Rehab Group's Senior Leadership Team and progress reports provided to the Audit and Risk Committee. Significant issues arising from the implementation of audit recommendations are escalated to the Committee for discussion with management and actioned, 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, while 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 (except for Newgrove Housing Association) are recommended by the Nominations, Governance, Performance and Remuneration Committee and are approved by the Board.

The Directors of Newgrove are recommended by the Newgrove and Rehab board members and approved by its Board.

The Board, based on the recommendation of the Nominations, Governance, Performance and Remuneration Committee, approves representatives of 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 date of signing of Annual Report)

Member	Rehab Group Board		Committees			
	Date of Appointment	Meetings (as at 31/12/21)	Audit and Risk	Finance	Quality and Safety	Nominations, Governance, Performance and Remuneration
Aidan Walsh	14/07/2020	15/15			✓	Chair
Robert Barker	11/09/2017	15/15	✓			
Ian Brady	08/05/2017	12/15		Chair		✓
Helen Bunbury	08/05/2017	15/15		✓		
Philip Burke	20/01/2020	14/15		✓		
Mary Doyle	04/02/2020	14/15	✓			
Ann Duffy	08/05/2017	15/15	Chair			✓
Fiona Hartley	14/12/2020	15/15				
Martin Kelly	20/01/2020	14/15			Chair	✓
Kevin Marshall	08/09/2014	13/15		✓		
Michele McGarry	02/11/2020	12/15		✓		
Henry McGarvey	08/09/2017	11/15				
Noreen O'Kelly*	Retired	6/12				
Rosemary Smyth	02/11/2020	11/15			✓	
Kathleen Vickers	13/12/2019	10/15			✓	

The names of the persons who were Directors at any time during the year ended 31 December 2021 are set out above.

Unless indicated otherwise, they served as Directors for the entire year.

* retired 5 October 2021

The Role of the Board of Directors

Under 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 Rehab Group and the Board reviews its implementation periodically.

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

- The overall leadership of Rehab Group and setting the values and standards.
- Approving the annual operating and capital expenditure budgets and any material changes to them.
- Approving 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.

Potential new Directors undergo an interview process and if successful, are required to complete Garda vetting and an induction. The induction programme includes visits to 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. Conflicts of interest are a standing agenda item at all Board and Committee meetings. 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

Rehab Group's board met fifteen times in 2021 (2020: seven meetings) to determine and review Rehab Group's budgets, business plans, performance, objectives, strategic aims and to receive reports from senior managers. In addition to the Board of Directors, board meetings are attended by the CEO, the Director of Finance and Corporate Support and the Director of Corporate Affairs. Other members of the Senior Leadership Team also attend Rehab Group's 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

Rehab Group's board has four formal committees and has set out formal terms of reference for each of these committees:

- Audit and Risk.
- Finance.
- Quality and Safety.
- Nominations, Governance, Performance and Remuneration.

The Chair of each committee is a Director of Rehab Group and reports back to Rehab Group's board on each committee meeting. Further details on each committee are included in the specific committee reports.

Decision-Making Process

Rehab Group's 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.

Senior Leadership Team

Reporting to the CEO, the Senior Leadership Team guides and directs almost 2,900 staff to deliver our services in 253 service locations throughout Ireland, Scotland and Poland. It oversees the day-to-day activities of the organisation and ensures the strategic framework is implemented.

The Senior Leadership Team meet twice a month to discuss both operational and strategic matters. 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 and develop the business and services we provide.

Subsidiaries

As of 31 December 2021, there were nine trading entities in Rehab Group. The intention is to reduce this in the years ahead. See Note 35 on page 108 for further information on subsidiaries.

Directors

Rehab Group's Board of Directors



Aidan Walsh

Chair: 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. Aidan is a member of the Institute of Directors and holds a Certificate and Diploma in Company Direction.



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 several charitable organisations including Sail Training Ireland (Director) and Irish Cruising Club.



Ian Brady

Ian Brady is Managing Director of Wealth Management at Davy. In this role, he advises institutions, ranging from non-profit entities to corporations, on financial strategies that allow them to sustain and enhance their activities. He has experience in strategy, business, corporate law, financial planning, corporate governance, digital strategy and non-profit financial stewardship. Ian is a member of the Institute of Directors and has been awarded a Certificate and Diploma in Company Direction.



Helen Bunbury

Helen Bunbury has worked in financial services, legal services and NGOs in Ireland, UK, Europe, Asia, Middle East, Caribbean and the Americas in senior executive and leadership roles focusing on business transformations, strategy, finance and governance, including RSA Insurance Group and Ogier Legal and Fiduciary. A member of the Institute of Directors with a Diploma in Company Direction and is currently a Non-Executive Director of a number of private 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 and a Member of the Citizen's Information Board.



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 Committees (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 Vice President of Finance and Corporate Services in Letterkenny Institute of Technology and former Head of Computing and Creative Practices in the Institute of Technology Sligo. He was Managing Director of Pramerica Systems Ireland Limited for 13 years, Head of Information Technology in Almarai and Motorola, and an IT consultant in Accenture. He is on the Boards of Donegal Investment Group plc. and Beaumont Hospital, and on the audit committee of Donegal County Council



Rosemary Smyth

Rosemary Smyth has extensive experience of working in the healthcare sector, specialising in mental health care with specific expertise in regulation and quality improvement. She is a former Director of the Mental Health Commission, the regulatory authority for mental health services in Ireland. She has constantly worked to improve services, in particular for vulnerable people, ensuring their rights are upheld, their voices are heard and included in service delivery and planning.



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

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

Overview of the Committee’s Work in 2021

The Committee met on five occasions during 2021. In accordance with best practice, it met with both 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.

In discharging its duties, the Committee reviewed the External Audit Plan and the Post Audit Report from Mazars, Rehab Group’s external auditor. It reviewed the 2020 Financial Statements and Annual reports and reported thereon to the Board. Throughout 2021, the Committee reviewed the results of Internal Audit reports issued and the implementation of Internal Audit recommendations by management. The Committee also approved the proposed 2022 Internal Audit Plan. Its work included periodic reviews of Rehab Group’s risk and fraud registers and management’s response to the principal risks identified.

Ann Duffy was appointed as Chair of the Committee in September 2021 on the retirement of Noreen O’Kelly. The Committee thanked Ms O’Kelly for her contribution to, and leadership of, the Committee over the previous 6 years. Mike Sullivan joined the Committee as an external member in May.

Priorities and Key Tasks for 2022



Monitor and review the External Audit Process;



Monitor and review preparation of the 2021 Financial Statements and Annual Report;



Oversee the preparation of the 2022 Internal Audit Plan and implementation of Internal Audit recommendations;



Monitor the ongoing development of the risk management framework.

Ann Duffy

Chair – Audit and Risk Committee

Finance Committee

Terms of Reference

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

It monitors the financial performance of the Group, considers appropriate levels of reserves and liquidity as well as reviewing the annual budget.

Overview of the Committee’s Work in 2021

The Committee met nine times in 2021. One of the key items for the Committee during 2021 was multiyear affordability and how the new strategic plan and operational budget can be effectively delivered.

The Committee oversaw a number of projects and priority areas in 2021, including the finalising of Budget 2022 for subsequent approval by Rehab Group’s board, overseeing financials around our new Strategy, considering certain exceptional items as well as overseeing the broader financial sustainability of the overall Group. In doing this, the Directors take into consideration the assets required to provide long-term care and employment support for the people using our services, reasonable working capital and planned development projects. Continued costs associated with COVID-19 were considered.

Priorities and Key Tasks for 2022



Continued oversight of the multi-year financial sustainability plan for Rehab Group that links our Strategy with our financial ability to sustainably deliver our Mission;



Continued monitoring of Budget 2022.

Ian Brady

Chair – Finance Committee

CareLink service user Pat from County Dublin.

Pat has been supported by a team of home support workers since 2015, with services each morning and evening. They ensure that Pat has everything he needs for the day and is backup support for the client’s wife.

Client’s wife: “I couldn’t thank Rehab enough for all the support with Pat. Everyone is very helpful and the carers are great. They always come with a smile on their faces and they brighten our day.”



Quality and Safety Committee

Terms of Reference (“ToRs”)

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 Rehab Group.

It also seeks to maximise a culture of accountability through focusing on lessons learned and continuous improvement. The Committee reviewed its ToRs in 2021.

Overview of the Committee’s Work in 2021

The Committee met four times in 2021 to receive and consider quality and safety reports related to:

- Regulations and standards across all Rehab Group’s 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 that set out the 12 support pillars 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 Rehab Group.

Priorities and Key Tasks for 2022



Host four Quality and Safety Meetings in 2022;



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



Refine the information being presented to the Committee.

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 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 2021

Following the retirement of Noreen O’Kelly in October 2021, the Committee reviewed the structure, size and composition of Rehab Group Subsidiary Boards and Board Committees to ensure that they had the correct skills mix to carry out their functions. Ann Duffy was appointed as Chair of the Audit and Risk Committee and Vice Chair of Rehab Group’s board. An external member, Mike Sullivan, was appointed to the Audit and Risk Committee following a recruitment process. There were also additional appointments of Rehab Group Directors to the Boards of the Polio Fellowship of Ireland, Stepping Out (Athlone) Limited, Rehab Secretarial Limited, The Care Trust and to the Nominations, Governance, Performance and Remuneration Committee. Two Directors of Newgrove Housing Association resigned; both have been replaced.

Rehab Group’s Board of Directors completed an external Board evaluation in Q3 2021.

During 2021, Rehab Group’s board reviewed a completed Charities Governance Code Compliance Record Form and completed a declaration to the Charities Regulator that it is meeting its obligations under the Charities Governance Code.

Throughout 2021, the Committee kept under review any developments in Corporate Governance that may affect Rehab Group with a view to ensuring that Rehab Group’s Corporate Governance policies and practices continue to be in line with best practice.

Priorities and Key Tasks for 2022



Evaluate the performance of key senior managers;



Ensure continued compliance with all Regulatory and Corporate Governance requirements.

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 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 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, whilst ensuring that the maximum levels of resources are applied to the people who avail of our services or depend upon the Group to provide supported employment. As at 31 December 2021, the total funds held on a consolidated basis are: €67.6m and this includes:

- **€34.1m** Unrestricted funds
- **€7.1m** Designated funds
- **€26.4m** Restricted funds

As at 31 December 2021, unrestricted funds amounted to €34.1m (2020: €30.1m). A substantial proportion of these unrestricted funds are used in operational assets (fixed assets used for service provision) and the Board are conscious of the need to maintain adequate liquid reserves to develop the charity in line with our five year strategic plan and to help to deal with the potential impact of unforeseen risks that impact the Group.

The target level of unrestricted reserves across The Rehab Group has been determined based on maintaining sufficient reserves to cover fluctuations in the operating situation 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.

Subsequent events

In March 2022, The Rehab Group was subject to a cyber-attack on some of our IT systems and servers. This attack has caused significant disruption for many in accessing the technology that supports the organisation. While it caused significant disruption the Group did continue to deliver services without interruption. Our Data Centre recovery plan began shortly after we became aware of the Cyber-attack. This plan prioritised key service areas. At the time of writing, work is ongoing to restore systems in a secure and safe manner.

The organisation informed the relevant authorities including the Data Protection Commissioner, the An Garda Síochána and our wider stakeholder Group.

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.

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

Rehab Secretarial Limited

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.

Statement on Relevant Audit Information

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

- so far as each Director is aware, there is no relevant audit information of which the Company's statutory auditors are unaware, and
- 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

A Duffy
Director

Date: 26 September 2022



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)

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

Directors' Responsibilities Statement

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

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

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

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

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

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

A Walsh
Director

A Duffy
Director

Date 26 September 2022

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 2021, which comprise the Consolidated Statement of Financial Activities (including an Income and Expenditure Account), Consolidated Balance Sheet, Company Balance Sheet, Consolidated Statement of Cashflows 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 2021 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are 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.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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, to the best of our knowledge and belief, are 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 out on page 57, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines 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 and 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 Irish Auditing and Accounting Supervisory Authority's website at: 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.

Aedin Morkan

for and on behalf of Mazars

Chartered Accountants & Statutory Audit Firm

Harcourt Centre

Block 3

Harcourt Road

Dublin 2

Date: 26 September 2022

Consolidated Statement Of Financial Activities

(Including an income and expenditure account)
For the Year Ended 31 December 2021

	Notes	Unrestricted 2021 €'000	Restricted 2021 €'000	Total 2021 €'000	Total 2020 €'000
Income and endowments					
Income	3	47,166	103,597	150,763	139,735
Group income and endowments		47,166	103,597	150,763	139,735
Income from donations and legacies					
Fundraising and donations	4	59	80	139	87
Grant income	5	-	450	450	115
		59	530	589	202
Income from charitable activities					
Training, support and employability	6	23,748	23,168	46,916	46,725
Day activity and care services	7	915	79,899	80,814	71,155
Social enterprises	8	21,621	-	21,621	21,628
		46,284	103,067	149,351	139,508
Other income					
Net gain from disposal of tangible fixed assets		823	-	823	25
Total income and endowments	3	47,166	103,597	150,763	139,735
Expenditure on:					
Raising funds					
Voluntary costs including fundraising, lotteries and donations		(122)	(7)	(129)	(177)
Charitable activities					
Training, support and employability		(23,250)	(22,741)	(45,991)	(47,417)
Day activities and care services		(1,370)	(75,239)	(76,609)	(69,312)
Social enterprises		(19,234)	-	(19,234)	(22,066)
		(43,854)	(97,980)	(141,834)	(138,795)
Total expenditure	9	(43,976)	(97,987)	(141,963)	(138,972)

Consolidated Statement Of Financial Activities (continued)

(Including an income and expenditure account)
For the Year Ended 31 December 2021

	Notes	Unrestricted 2021 €'000	Restricted 2021 €'000	Total 2021 €'000	Total 2020 €'000
Net income for the year before extraordinary items		3,190	5,610	8,800	763
Extraordinary items:	11				
Reorganisation costs		(1,482)	-	(1,482)	(1,657)
COVID-19 once off income		-	727	727	1,896
Group share of resources in associate and joint venture undertakings		612	-	612	727
Net income for the year after extraordinary items and before transfers		2,320	6,337	8,657	1,729
Transfer between funds	24	961	(961)	-	-
Net income before other recognised gains and losses		3,281	5,376	8,657	1,729
Other recognised gains and losses					
Exchange (loss)/gain on foreign currency net assets	24	(79)	108	29	(13)
Net movement in funds		3,202	5,484	8,686	1,716
Fund brought forward 1 January	24	37,964	20,923	58,887	57,171
Fund balances carried forward 31 December	24	41,166	26,407	67,573	58,887

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 112 form part of these financial statements.

Consolidated Balance Sheet

As at 31 December 2021

	Notes	2021 €'000	2020 €'000
Fixed assets			
Tangible assets	16	42,117	43,790
Investments:	17		
Investment in associates		211	279
Total fixed assets		42,328	44,069
Current assets			
Stocks	18	1,235	745
Debtors	19	16,666	13,833
Cash at bank and in hand		28,358	20,809
		46,259	35,387
Creditors - amounts falling due within one year	20	(18,722)	(18,062)
Net current assets		27,537	17,325
Total assets less current liabilities		69,865	61,394
Creditors - amounts falling due after more than one year	21	(543)	(674)
Provisions for liabilities and charges	22	(1,749)	(1,833)
Net assets		67,573	58,887
Funds			
Restricted funds	24	26,407	20,923
Unrestricted funds	24	41,166	37,964
Total funds		67,573	58,887

The notes on pages 66 to 112 form part of these financial statements.

On behalf of the board

A Walsh
Director

A Duffy
Director

Date: 26 September 2022

Company Balance Sheet

As at 31 December 2021

	Notes	2021 €'000	2020 €'000
Fixed assets			
Tangible assets	16	24,437	24,344
Investments	17	260	329
		24,697	24,673
Current assets			
Stocks	18	22	11
Debtors	19	12,423	10,374
Cash at bank and in hand		21,993	15,786
		34,438	26,171
Creditors - amounts falling due within one year	20	(14,265)	(13,196)
Net current assets		20,173	12,975
Debtors - amounts falling due after more than one year	19	-	4,509
Total assets less current liabilities		44,870	42,157
Provisions for liabilities and charges	22	(467)	(503)
Net assets		44,403	41,654
Funds			
Restricted funds	24	14,123	8,539
Unrestricted funds	24	30,280	33,115
Total funds		44,403	41,654

The notes on pages 66 to 112 form part of these financial statements.

On behalf of the board

A Walsh
Director

A Duffy
Director

Date: 26 September 2022

Consolidated Statement of Cash Flows

Year Ended 31 December 2021

	Notes	2021 €'000	2020 €'000
Cashflows from operating activities:			
<i>Net cash provided by operating activities</i>	27	8,450	10,133
Cashflows from investing activities:			
Purchase of property, plant and equipment	16	(2,868)	(2,015)
Proceeds from the sale of property, plant and equipment		2,234	334
Interest paid	13	(27)	(13)
<i>Net cash used in investing activities</i>		(661)	(1,694)
Cashflows from financing activities:			
Increase in borrowings		20	628
Finance lease repaid		(32)	(44)
<i>Net cash (used in)/provided by financing activities</i>		(12)	584
Net change in cash and cash equivalents in the reporting period	29	7,777	9,023

The notes on pages 66 to 112 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 2021.

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, Park West 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 "Service Review and Strategy" section on pages 3 to 39 and the Directors' Report on pages 41 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 2021. 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.

2. Accounting Policies and Estimation Techniques (continued)

Judgements and key sources of estimation uncertainty (continued)

Going Concern

The Directors have reviewed the ongoing impact of the COVID-19 pandemic on the Group'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 2022 and 2023 and there will be no reduction in funding; adequate resources are available to support worst case scenario outcomes relating to property rental costs, in particular costs associated with the relocation of Roslyn Park College; 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 Group 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 at year end is €14,418k (2020: €11,535k) (note 19).

Impairment of Stocks

The Group holds stocks amounting to €1,235k (2020: €745k) (note 18) 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 €34m (2020: €35m) (note 16).

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 investments

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 2021 was €260k (2020: €329k) (note 17).

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 Company 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 Company 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 Company which is the amount the Company 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.

Donation and legacies

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

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 Company 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 Company'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 Company.

Government supports

Income from the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme introduced by the Government 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.

2. Accounting Policies and Estimation Techniques (continued)

Expenditure and irrecoverable VAT

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

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

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

Allocation of support costs

Support costs arise from those functions that assist the work of the Company 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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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.

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 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	2021 €1=Stg£	2020 €1=Stg£
Average	0.86	0.89
Year end	0.84	0.89
Polish Zloty	2021 €1=PLN	2020 €1=PLN
Average	4.57	4.44
Year end	4.60	4.56
Saudi Riyal	2021 €1=SAR	2020 €1=SAR
Average	4.27	4.58
Year end	4.27	4.58

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.

2. Accounting Policies and Estimation Techniques (continued)

Foreign Currencies (continued)

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.

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

Land is not subject to 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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Impairment of Non-Financial Assets

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

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

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the 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.

Investments

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.

2. Accounting Policies and Estimation Techniques (continued)

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.

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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.

Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the Company. Designated funds are unrestricted funds of the Company 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 (including extraordinary item)

	2021 €'000	2020 €'000
Ireland	141,437	127,600
UK	5,863	8,700
Other	3,463	3,435
	150,763	139,735

4. Fundraising and donations

	Unrestricted €'000	Restricted €'000	2021 €'000
Current year			
Local fundraising	40	-	40
Donations	19	-	19
Other	-	80	80
	59	80	139
	Unrestricted €'000	Restricted €'000	2020 €'000
Prior year			
Local fundraising	50	9	59
Donations	19	-	19
Other	-	9	9
	69	18	87

5. Grant income

	Unrestricted €'000	Restricted €'000	2021 €'000
Current year			
Capital grants	-	450	450
Other grants	-	-	-
	-	450	450
	Unrestricted €'000	Restricted €'000	2020 €'000
Prior year			
Capital grants	-	25	25
Other grants	11	79	90
	11	104	115

6. Training, support and employability

	Unrestricted €'000	Restricted €'000	2021 €'000
Current year			
HSE	19,540	-	19,540
Education Training Boards (ETBs)	1,377	23,168	24,545
Department of Education	750	-	750
Department of Justice	200	-	200
Learning Assessment Services	1,542	-	1,542
Other	339	-	339
	23,748	23,168	46,916
	Unrestricted €'000	Restricted €'000	2020 €'000
Prior year			
HSE	17,572	-	17,572
Education Training Boards (ETBs)	1,464	22,401	23,865
Department of Education	747	-	747
Department of Justice	200	-	200
Learning Assessment Services	1,076	-	1,076
Department for Work and Pensions (UK)	195	-	195
Scottish Government	1,590	-	1,590
Glasgow City Council (UK)	126	189	315
Aberdeen City Council	114	-	114
Other	731	320	1,051
	23,815	22,910	46,725

Notes to the Financial Statements (continued)

7. Day activity and care services

	Unrestricted €'000	Restricted €'000	2021 €'000
Current year			
HSE Care Services	-	78,923	78,923
Housing Services	834	-	834
CE Scheme	-	4	4
Tusla	-	500	500
Other	81	472	553
	915	79,899	80,814
	Unrestricted €'000	Restricted €'000	2020 €'000
Prior year			
HSE Care Services	-	68,851	68,851
Housing Services	892	-	892
CE Scheme	-	59	59
Tusla	-	529	529
UK Care Services	32	-	32
Other	169	623	792
	1,093	70,062	71,155

8. Social enterprises

	Unrestricted €'000	Restricted €'000	2021 €'000
Current year			
Department of Work and Pensions (UK)	818	-	818
Wages Subsidy Scheme - Department of Social Protection	1,825	-	1,825
Temporary COVID-19 Wage Subsidy Scheme	31	-	31
Income from trading activities - Ireland	14,050	-	14,050
Income from trading activities - Scotland	4,897	-	4,897
	21,621	-	21,621
	Unrestricted €'000	Restricted €'000	2020 €'000
Prior year			
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
Income from trading activities - Ireland	13,633	-	13,633
Income from trading activities - Scotland	4,234	-	4,234
COVID-19 Employment Wage Subsidy Scheme	79	-	79
Other	362	-	362
	21,628	-	21,628

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	2021 Total €'000
Current year					
Staff costs (note 12)	58	33,488	58,880	8,182	100,608
Depreciation (note 16)	13	898	1,960	380	3,251
Other operating costs	58	11,576	15,769	2,839	30,242
Raw materials and freight	-	18	-	7,300	7,318
Net finance charge (note 13)	-	-	-	27	27
Taxation (note 14)	-	-	-	27	27
Increase in stock and WIP (note 18)	-	11	-	479	490
	129	45,991	76,609	19,234	141,963
	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2020 Total €'000
Prior year					
Staff costs (note 12)	78	35,756	52,917	10,113	98,864
Depreciation	12	1,015	1,387	471	2,885
Other operating costs	87	10,625	15,008	3,315	29,035
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)
	177	47,417	69,312	22,066	138,972

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	2021 Total €'000
Current year						
Staff costs	415	2,277	579	2,330	1,523	7,124
Other operating costs	188	522	3,639	517	267	5,133
	603	2,799	4,218	2,847	1,790	12,257
	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2020 Total €'000
Prior year						
Staff costs	450	2,276	495	2,353	1,613	7,187
Other operating costs	352	564	3,704	654	306	5,580
	802	2,840	4,199	3,007	1,919	12,767

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.

	2021 €'000	2020 €'000
Analysis of governance costs		
Board and committee meeting costs	-	18
Company secretarial costs	151	128
Legal, strategy and other costs	20	184
External audit fees		
- Statutory audit	180	176
Internal Audit	252	296
	603	802

Notes to the Financial Statements (continued)

10. Net income

	2021 €'000	2020 €'000
Net income for the year has been arrived at after charging:		
Auditors' remuneration		
-Statutory audit of group and subsidiaries' accounts	180	176
	180	176
Depreciation of tangible fixed assets owned	3,251	2,885
Operating lease rentals:		
-Property	3,973	4,407
-Other	785	425
Realised loss on foreign currency transactions	(28)	(86)
Cost of stock recognised as an expense	-	(29)

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

11. Extraordinary items

	2021 €'000	2020 €'000
COVID-19 Funding	727	1,896
Reorganisation costs	(1,482)	(1,657)

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. 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. In 2021, additional COVID-19 funding was received amounting to €727k. 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.

12. Staff costs

The average monthly number of persons employed by the Group during 2021 analysed by category was as follows: 2,888 (2020: 3,017). All Directors of the Company are non-executive and receive no remuneration.

	2021 Number	2020 Number
Management	177	181
Administration/support	184	184
Service delivery	2,527	2,652
	2,888	3,017

	2021 €'000	2020 €'000
Their aggregate remuneration comprised:		
Staff costs:		
-Wages and salaries	85,045	83,604
-Social welfare costs	9,002	8,743
-Retirement benefit costs	6,561	6,517
	100,608	98,864
-Other compensation costs – termination benefits	1,482	999
	102,090	99,863

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)

	2021 Number	2020 Number
The remuneration of higher paid employees excluding redundancy		
€60,000 - €70,000	74	67
€70,001 - €80,000	26	27
€80,001 - €90,000	13	11
€90,001 - €100,000	7	7
€100,001 - €110,000	6	3
€110,001 - €120,000	4	4
€120,001 - €130,000	1	1
€130,001 - €140,000	1	1
€140,001 - €150,000	1	1
	133	122

The Chief Executive has an annual salary of €141,000 excluding benefits in kind (BIK) of €6,519. Total remuneration including BIK amounts to €147,519.

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

	2021 Number	2020 Number
The remuneration of higher paid employees including severance/redundancy payments		
€60,000 - €70,000	74	68
€70,001 - €80,000	27	27
€80,001 - €90,000	14	11
€90,001 - €100,000	7	7
€100,001 - €110,000	6	3
€110,001 - €120,000	4	3
€120,001 - €130,000	1	1
€130,001 - €140,000	1	1
€140,001 - €150,000	1	1
€170,001 - €180,000	-	-
€190,001 - €200,000	-	-
€200,001 - €210,000	-	-
€210,001 - €220,000	-	1
	135	123

Employer pension contributions made to defined contribution schemes for these 135 employees amounted to €644,217 during the year.

Included in the remuneration figures used to complete this table are severance/redundancy costs during the year totalling €96,606 (2020: €130,382) and benefits in kind totalling €130,371 (2020: €120,574). Total remuneration paid to the Senior Leadership Team (SLT) in 2021 amounted to €1,149,069 (2020: €1,236,896).

13. Finance costs

	2021 €'000	2020 €'000
This interest was in respect of:		
Interest receivable	-	-
Interest payable:		
Borrowings wholly repayable within five years	27	13
Borrowings not wholly repayable within five years	-	-
Total charge	27	13

14. Taxation

	2021 €'000	2020 €'000
Corporation tax:		
Overseas corporation tax on profit in the current year	27	34

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 €3.05m (2020: €2.4m).

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
Group						
Cost						
At 1 January 2021	54,277	13,493	9,471	12,335	4,771	94,347
Reclassification/transfers	-	(2)	(1)	(1)	-	(4)
Translation adjustment	166	104	11	34	5	320
Additions	717	71	521	962	597	2,868
Disposals	(2,224)	(1,054)	(303)	(179)	(346)	(4,106)
At 31 December 2021	52,936	12,612	9,699	13,151	5,027	93,425
Accumulated depreciation						
At 1 January 2021	13,165	12,986	8,678	11,249	4,479	50,557
Reclassification/transfers	-	(2)	(1)	(1)	-	(4)
Translation adjustment	65	86	9	34	5	199
Charge for the year (note 9)	1,528	160	307	1,014	242	3,251
Disposals	(814)	(1,053)	(303)	(179)	(346)	(2,695)
At 31 December 2021	13,944	12,177	8,690	12,117	4,380	51,308
Net book amounts						
At 1 January 2021	41,112	507	793	1,086	292	43,790
At 31 December 2021	38,992	435	1,009	1,034	647	42,117

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

	2021 €'000	2020 €'000
Net book amount	-	33
Depreciation charge for year	33	43

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 €8.5m (2020: €8.6m) 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
Current year						
Company						
Cost						
At 1 January 2021	30,863	8,006	8,011	10,409	4,261	61,550
Additions	425	43	515	950	597	2,530
Transfers	260	-	-	-	-	260
Disposals	(373)	(5)	-	(33)	(346)	(757)
At 31 December 2021	31,175	8,044	8,526	11,326	4,512	63,583
Accumulated depreciation						
At 1 January 2021	8,533	7,867	7,311	9,473	4,022	37,206
Charge for the year	844	28	273	968	202	2,315
Transfer	72	-	-	-	-	72
Disposals	(63)	(5)	-	(33)	(346)	(447)
At 31 December 2021	9,386	7,890	7,584	10,408	3,878	39,146
Net book amounts						
At 1 January 2021	22,330	139	700	936	239	24,344
At 31 December 2021	21,789	154	942	918	634	24,437

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	422	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	566	1,132	South Eastern Health Board	Mortgage	22-Dec-98
Mullaghboy Industrial Estate, Navan, Co. Meath	543	265	North Eastern Health Board	Mortgage	25-Jun-99
The Ramparts, Dundalk, Co. Louth	93	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	466	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Model Farm Road, Cork	543	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	78	311	Southern Health Board	Mortgage and charge	06-Nov-00
Grafton Court, Longford	78	549	Midland Health Board	Mortgage and charge	21-Sep-00
Liosbaun, Galway	194	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	248	546	North Eastern Health Board	Charge	14-Feb-03
St. Anne's, Charleville Road, Tullamore, Co. Offaly	217	349	Midland Health Board	Mortgage	21-Feb-02
Kylemore Road, Ballyfermot, Dublin 10	776	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	321	378	HSE		08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork	99	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 period
16 Glenina Heights, Dublin Road, Galway	197	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	372	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	97	600	Cavan County Council	Mortgage	30-Apr-03
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	194	347	Donegal County Council	Mortgage	13-May-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	580	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	252	444	Longford County Council	Mortgage	13-Oct-03
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	231	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepside, Co. Dublin	257	425	Dun Laoghaire Rathdown County Council	Mortgage	15-Jun-05
20 Balreask Manor, Navan, Co. Meath	234	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	160	382	Longford County Council	Mortgage	08-Nov-06
Property at Folio 7276F, Knocklofty, Waterford	760	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	304	1,256	Galway City Council	Mortgage	18-Feb-08
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	190	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	476	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	283	899	Meath County Council	Mortgage	22-Apr-10
Folio 14861F Register County Monaghan	293	374	Monaghan County Council	Mortgage	09-Jan-15

16. Tangible assets - continued

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

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
No. 4 & 5 Claragh Glen, Tonnaphubble, Sligo	268	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	82	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	205	446	Wicklow County Council	Mortgage	30-Apr-02
No. 1 Cluain Mhuilleán, Tyone, Nenagh, Co. Tipperary	205	342	North Tipperary County Council	Mortgage	18-Jul-05
No. 13 Rosog, Ballinamore Co. Leitrim	82	251	Leitrim County Council	Mortgage	31-May-06
Ballard House, Clara Road, Tullamore, Co. Offaly	205	511	Offaly County Council	Mortgage	06-Feb-08
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	190	482	Louth County Council	Mortgage	25-May-09
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	223	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	352	1397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Mayo	156	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	888	3302	Limerick City Council	Mortgage/Charge	15-Feb-12
Larissa, Strandhill Road, Sligo	227	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	681	2869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breaffy Road, Castlebar, Co. Mayo	223	559	Mayo County	Mortgage/Charge	December 2017
Clonlara, 6 Monaskeha Heights, Co. Clare	373	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	192	240	Offaly County Council	Mortgage	December 2017
Boulia, Furies, Killarney, Co. Kerry	236	288	Kerry County Council	Mortgage	December 2017
Kilmurray, Kenmare, Co. Kerry	4	54	Kerry County Council	Charge	December 2017
Gortrooskagh, Kenmare, Co. Kerry	-	75	Kerry County Council	Charge	December 2017
Kilcummin, Killarney, Co. Kerry	435	77	Kerry HSE	Charge	December 2017
Carton, Strandhill, Co. Sligo	408	345	Sligo County Council	Charge	August 2018
Gortacoosh, Killarney, Co. Kerry	459	503	Kerry HSE	Charge	June 2019
Cloogh, Doon, Tralee, Co. Kerry	409	436	Kerry County Council	Mortgage	June 2019
Dooncaha, Tarbert, Co. Kerry	387	238	Kerry County Council		
Teach Rua, Ennis, Co. Clare	466	295	Clare County Council		

Notes to the Financial Statements (continued)

17. Investments

	2021 Investment in associates €'000	2020 Investment in associates €'000
Current year		
Group		
Balance at beginning of year	279	282
Net share of profits and losses	612	727
Distributions received	(680)	(730)
Balance at end of year	211	279

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
At 31 December 2021		
Tangible assets	45	23
Debtors	81	41
Cash	636	318
Total assets	762	382
Creditors < 1 year	(341)	(170)
Total liabilities	(341)	(170)
Adjustments	-	-
Total reserves	421	212

At 31 December 2020		
Tangible assets	121	61
Debtors	90	45
Cash	953	477
Total assets	1,164	583
Creditors < 1 year	(607)	(304)
Total liabilities	(607)	(304)
Adjustments	-	-
Total reserves	557	279

17. Investments (continued)

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

	2021 €'000	2020 €'000
Company		
Balance at beginning of year	329	360
Net share of profits and losses	612	727
Impairment of investment	(1)	(24)
Distribution received	(680)	(734)
Balance at end of year	260	329

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

	2021 €'000	2020 €'000
Group		
Raw materials and consumables	970	530
Work in progress	55	27
Finished goods	210	188
	1,235	745
Increase/(decrease) during the year	490	(378)

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €Nil (2020: €29k). There are no stocks pledged as security.

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

	2021 €'000	2020 €'000
Company		
Finished goods	22	11
	22	11
Increase/(decrease) during the year	11	(10)

Notes to the Financial Statements (continued)

19. Debtors

	2021 €'000	2020 €'000
(a) Amounts falling due within one year		
Group		
Trade and public authority debtors	14,418	11,535
Prepayments and accrued income	1,746	1,924
VAT	238	207
Other debtors	264	167
	16,666	13,833
Company		
Trade debtors	11,061	8,081
Amounts owed by subsidiary companies	252	1,004
Prepayments and accrued income	1,104	1,273
VAT	6	16
	12,423	10,374
(b) Amounts falling due after more than one year		
Company		
Amounts owed by subsidiary companies	-	4,509

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.

20. Creditors - Amounts falling due within one year

	2021 €'000	2020 €'000
Group		
Bank loan (note 23)	119	-
Bank overdrafts (note 23)	364	592
Trade creditors	2,720	3,288
Corporation tax	-	4
VAT	222	437
PAYE/Social insurance	2,527	2,481
Accruals	12,770	11,260
	18,722	18,062
Creditors for taxation and social welfare included above	2,749	2,922
Company		
Trade and other creditors	2,730	2,753
PAYE/social insurance	2,291	2,129
Amounts owed to Group companies	78	84
Accruals	7,666	6,730
Float provided by the ETB	1,500	1,500
	14,265	13,196
Creditors for taxation and social welfare included above	2,291	2,129

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

	2021 €'000	2020 €'000
Group		
Bank loan (note 23)	543	642
Finance Leases	-	32
	543	674
Company		
Bank loan (note 23)	-	-
Accruals	-	-
	-	-

22. Provisions for liabilities and charges

	Onerous leases €'000	Other €'000	2021 €'000
Current year			
Group			
As at 1 January 2021	503	1,330	1,833
Foreign currency	-	(3)	(3)
Charged to the consolidated Statement of Financial Activities	50	20	70
Utilised during year	(86)	(65)	(151)
As at 31 December 2021	467	1,282	1,749
	Onerous leases €'000	Other €'000	2020 €'000
Prior year			
Group			
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)
As at 31 December 2020	503	1,330	1,833

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.

22. Provisions for liabilities and charges (continued)

	Onerous leases €'000	Other €'000	2021 €'000
Current year			
Company			
As at 1 January 2021	503	-	503
Transfer	-	-	-
Charged to the Statement of Financial Activities	50	-	50
Utilised during year	(86)	-	(86)
As at 31 December 2021	467	-	467

	Onerous leases €'000	Other €'000	2020 €'000
Prior year			
Company			
As at 1 January 2020	565	-	565
Transfer	-	-	-
Charged to the Statement of Financial Activities	24	-	24
Utilised during year	(86)	-	(86)
As at 31 December 2020	503	-	503

23. Details of borrowings

	2021 €'000	2020 €'000
Bank loans and overdrafts		
Group		
Current		
Overdraft	364	592
Bank loan	119	-
	483	592
Non-current		
Bank loan	543	642
	1,026	1,234

Notes to the Financial Statements (continued)

23. Details of borrowings (continued)

	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Maturity analysis				
Current year				
Group				
<i>Indebtedness repayable other than by instalments</i>				
Bank overdraft	364	-	-	364
<i>Indebtedness repayable by instalments</i>				
Bank loans	119	543	-	662
Total	483	543	-	1,026

	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Maturity analysis				
Prior year				
<i>Indebtedness repayable other than by instalments</i>				
Bank overdraft	592	-	-	592
<i>Indebtedness repayable by instalments</i>				
Bank loans	-	642	-	642
Total	592	642	-	1,234

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 Group has net cash including cash at bank and overdrafts of €27.3m (2020: net cash €19.5m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

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 2021 €'000	Income €'000	Expenditure €'000	Extraordinary items €'000	Foreign currency €'000	Transfers €'000	Balance at 31 December 2021 €'000
Current Year							
Group							
Restricted							
HSE and other capital grants	5,022	79,343	(74,600)	727	-	(152)	10,340
Educational Training Boards (ETB)	-	23,168	(22,751)	-	-	-	417
JP McManus grants	3,260	-	-	-	-	(151)	3,109
Local Authority/Housing grants	10,668	450	-	-	-	(639)	10,479
Other	1,973	636	(636)	-	108	(19)	2,062
Total restricted funds	20,923	103,597	(97,987)	727	108	(961)	26,407
Unrestricted							
General:							
General funds	30,245	47,166	(43,967)	(870)	(79)	1,553	34,048
Total general funds	30,245	47,166	(43,967)	(870)	(79)	1,553	34,048
Designated							
Fixed asset fund	7,719	-	(9)	-	-	(592)	7,118
Total unrestricted funds	37,964	47,166	(43,976)	(870)	(79)	961	41,166
Total funds	58,887	150,763	(141,963)	(143)	29	-	67,573

Notes to the Financial Statements (continued)

24. Movement in funds (continued)

	Balance at 1 January 2021 €'000	Income €'000	Expenditure €'000	Extraordinary items €'000	Transfers €'000	Balance at 31 December 2021 €'000
Current year						
Company						
Restricted						
HSE capital grants and S39 care services	5,022	79,343	(74,600)	727	(152)	10,340
Educational Training Boards (ETB)	-	23,168	(22,751)	-	-	417
JP McManus grants	3,260	-	-	-	(151)	3,109
Other Funds	257	636	(636)	-	-	257
Total restricted funds	8,539	103,147	(97,987)	727	(303)	14,123
Unrestricted						
General:						
General funds	29,444	23,578	(27,319)	612	619	26,934
Total general funds	29,444	23,578	(27,319)	612	619	26,934
Designated						
Fixed asset fund	3,671	-	(9)	-	(316)	3,346
Total unrestricted funds	33,115	23,578	(27,328)	612	303	30,280
Total funds	41,654	126,725	(125,315)	1,339	-	44,403

24. Movement in funds (continued)

	Balance at 1 January 2020 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Extraordinary items €'000	Transfers €'000	Balance at 31 December 2020 €'000
Prior year							
Group							
Restricted							
HSE and other capital grants	4,232	68,767	(68,169)	-	1,896	(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	1,294	(887)	(141)	-	(1,156)	1,973
Total restricted funds	21,291	92,729	(93,548)	(141)	1,896	(1,304)	20,923
Unrestricted							
General:							
General funds	27,271	47,006	(45,406)	128	(930)	2,176	30,245
Total general funds	27,271	47,006	(45,406)	128	(930)	2,176	30,245
Designated							
Fixed asset fund	8,609	-	(18)	-	-	(872)	7,719
Total unrestricted funds	35,880	47,006	(45,424)	128	(930)	1,304	37,964
Total funds	57,171	139,735	(138,972)	(13)	966	-	58,887

Notes to the Financial Statements (continued)

24. Movement in funds (continued)

	Balance at 1 January 2020 €'000	Income €'000	Expenditure €'000	Extraordinary items €'000	Transfers €'000	Balance at 31 December 2020 €'000
Prior year						
Company						
Restricted						
HSE capital grants and S39 care services	4,232	68,767	(68,169)	1,896	(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
Total restricted funds	7,619	92,131	(93,382)	1,896	275	8,539
Unrestricted						
General:						
Other general funds	27,656	21,631	(20,614)	727	44	29,444
Total general funds	27,656	21,631	(20,614)	727	44	29,444
Designated						
Fixed asset fund	4,008	-	(18)	-	(319)	3,671
Total unrestricted funds	31,664	21,631	(20,632)	727	(275)	33,115
Total funds	39,283	113,762	(114,014)	2,623	-	41,654

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 which equate to the amortisation of the capital grants 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.

Local Authority/Housing grants: Represents local authority and housing grants received for the provision of housing for service users. Transfers are made to the unrestricted funds which equates to the annual amortisation in line with the terms of grant agreements.

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. The break-down is as follows - The Polio Fellowship of Ireland €37k, RehabCare €257k and Rehab UK companies (Momentum Scotland, Haven and Rehab Group Services) €1,768.

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
Group			
Fund balances at 31 December 2021 are represented by:			
Tangible assets	25,930	16,187	42,117
Investments	211	-	211
Current assets: falling due within one year	26,012	20,247	46,259
Creditors: amounts falling due within one year	(8,873)	(9,849)	(18,722)
Creditors: amounts falling due after more than one year	(365)	(178)	(543)
Provisions for liabilities & charges	(1,749)	-	(1,749)
Total	41,166	26,407	67,573

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Company			
Fund balances at 31 December 2021 are represented by:			
Tangible assets	18,307	6,130	24,437
Investments	260	-	260
Current assets: falling due within one year	15,974	18,464	34,438
Current assets: falling due after more than one year	-	-	-
Creditors: amounts falling due within one year	(3,794)	(10,471)	(14,265)
Creditors: amounts falling due after more than one year	-	-	-
Provisions for liabilities & charges	(467)	-	(467)
Total	30,280	14,123	44,403

26. Operating leases

Group

Operating leases charged in arriving at the surplus attributable to the Group amounted to €4.7m (2020: €4.8m).

Obligations payable at 31 December 2021 on operating lease agreements in place at 31 December 2021, amounted to €8.8m (2020: €10.2m) analysed as follows:

	2021 €'000	2020 €'000
Leases expiring in less than 1 year	2,349	2,726
Leases expiring in two to five years	5,252	5,914
Leases expiring after five years	1,216	1,605
	8,817	10,245

27. Net cash provided by operating activities

	2021 €'000	2020 €'000
Net income for the year - parent and subsidiary undertakings	8,657	1,731
Share of resources in associate and joint venture undertakings	(612)	(727)
Profit on disposal of fixed assets	(823)	(25)
Net interest costs	27	13
Taxation charge	27	34
Taxation paid	(31)	(30)
Depreciation charge	3,251	2,885
Distributions received from associate company	680	730
Decrease in provision for liabilities and charges	(84)	(191)
(Increase)/Decrease in stocks	(490)	378
(Increase)/Decrease in debtors	(3,246)	3,829
Increase in creditors	1,190	1,382
Non-cash foreign exchange	(96)	124
Net cash provided by operating activities	8,450	10,133

Notes to the Financial Statements (continued)

28. Analysis of cash and cash equivalents

	31 December 2021 €'000	31 December 2020 €'000
Cash at bank and in hand	28,358	20,809
Overdraft facility repayable on demand	(364)	(592)
Total cash and cash equivalents	27,994	20,217
Debt		
Loans due within one year	(119)	-
Loans due after one year	(543)	(642)
Finance leases	-	(32)
	(662)	(674)
Net cash	27,332	19,543

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

	31 December 2021 €'000	31 December 2020 €'000
Increase in cash during period	7,777	9,023
Increase in/(Repayment) of borrowings	12	(584)
Movement in net cash for period	7,789	8,439
Net cash at start of year	19,543	11,104
Net cash at end of year	27,332	19,543

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 2021 would have been €14.7m (2020: €15.1m).

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 €Nil (2020: €2,112) 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.

	2021 €	2020 €
J. Smith	-	838
H. Mc Garvey	-	992
K. Vickers	-	282
Total	-	2,112

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 2021 and ending on 31 December 2021.

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 (2020: €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.

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 2 February 2022 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 2021 and not provided for in these financial statements are estimated at €2.495m (2020: €886k) of which €1.367m (2020: €187k) has been contracted at the Balance Sheet date and for which €Nil (2020: €Nil) was received in capital grants at 31 December 2021.

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 disclosed in note 17.

The Rehab Group has a limited liability partnership with Interserve plc which is operated through 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 (2020: €Nil) was recorded as revenue by TBG Learning Limited in the year. Amounts due from Rehab Jobfit LLP at 31 December 2021 were £Nil (2020: £Nil).

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

B. McGinn
C. Kelleher
M. Talbot
F. Murray
K. Nolan
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	Services transferred to the Rehab Group in 2017
Rehab Enterprises Limited	100	-	216680	Logistics, recycling and manufacturing services
RehabCare*	100	-	282889	Dormant, services transferred to the Rehab Group on 1 January 2018
Newgrove Housing Association *	100	-	308429	Housing association
Rehab Foundation Limited	100	-	17662	Dormant
The Care Trust Limited	50	-	45561	Lottery promotions/fund-raising
The Polio Fellowship of Ireland*	100	-	24172	Services
Stepping Out (Athlone) Limited^ Company limited by guarantee	100	-	353820	Services
Rehab Secretarial Limited	100	-	665081	Secretarial services
Incorporated in the UK				
Momentum Scotland*	100	-	SC127950/SC004328	Dormant, Services ceased in 2020
Haven Products Limited	-	100	SC023852/SC018094	Manufacturing/services
Momentum Care Services^	-	100	SC182092/SC029767	Dormant, Services ceased in 2020
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 service
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

35. Investment in Group undertakings (continued)

	Performance For the year end 31 December 2021			Performance For the year end 31 December 2020		
	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000
Incorporated in the Republic of Ireland						
National Learning Network Limited (Services transferred to The Rehab Group)	-	(624)	(624)	10	(10)	-
Rehab Enterprises Limited	15,919	(16,627)	(708)	16,277	(16,743)	(466)
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	1,211	(246)	965	1,293	(1,255)	38
The Polio Fellowship of Ireland	64	(128)	(64)	65	(88)	(23)
	Performance For the year end 31 December 2021			Performance For the year end 31 December 2020		
	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000
Incorporated in the UK						
Momentum Scotland	-	-	-	2,762	(4,133)	(1,371)
Haven Products Limited	4,955	(3,570)	1,385	4,816	(4,680)	136
Momentum Care Services	193	(20)	173	31	832	863
Rehab	1	(595)	(594)	32	(920)	(888)
Rehab Group Services Limited	-	-	-	-	546	546
TBG Learning Limited	-	(9)	(9)	68	447	515
	SAR'000	SAR'000	SAR'000	SAR'000	SAR'000	SAR'000
Incorporated in the Kingdom of Saudi Arabia						
Saudi Rehab Group Services Co. LLC (SAR)	-	-	-	-	-	-

Notes to the Financial Statements (continued)

35. Investment in Group undertakings (continued)

	Position As at 31 December 2021			Position As at 31 December 2020		
	Assets €'000	Liabilities €'000	Funds €'000	Assets €'000	Liabilities €'000	Funds €'000
Incorporated in the Republic of Ireland						
National Learning Network Limited (Services transferred to The Rehab Group)	-	-	-	714	(90)	624
Rehab Enterprises Limited	4,396	(7,966)	(3,570)	4,051	(6,913)	(2,862)
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	15,469	(16,365)	(896)	14,972	16,833	1,861
The Polio Fellowship of Ireland	5,960	(281)	5,679	6,034	(70)	5,964
	Position As at 31 December 2021			Position As at 31 December 2020		
	Assets £'000	Liabilities £'000	Funds £'000	Assets £'000	Liabilities £'000	Funds £'000
Incorporated in the UK						
Momentum Scotland	187	(480)	(293)	809	(1,102)	(293)
Haven Products Limited	2,958	(1,597)	1,361	2,307	(2,331)	(24)
Momentum Care Services	15	(7)	8	167	(332)	(165)
Rehab Group Services Limited	-	-	-	-	-	-
Rehab	28	-	28	684	(63)	621
TBG Learning Limited	73	(7)	66	78	(3)	75
	Position As at 31 December 2021			Position As at 31 December 2020		
	Assets SAR'000	Liabilities SAR'000	Funds SAR'000	Assets SAR'000	Liabilities SAR'000	Funds SAR'000
Incorporated in the Kingdom of Saudi Arabia						
Saudi Rehab Group Services Co. LLC (SAR)	1,268	(51)	1,217	1,495	(274)	1,221

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, Park West 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	c/o Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Haven Products Limited	Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Momentum Care Services	c/o Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Rehab Group Services Limited	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
TBG Learning Limited	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Rehab	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Rehab JobFit LLP	Capital Tower, 91 Waterloo Road, London, England, SE1 8RT
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 €6.6m (2020: €6.5m). Contributions payable at the year-end amounted to €410k (2020: €420k).

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:

	2021 €'000	2020 €'000
Group		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	14,418	11,535
Cash at bank and in hand	28,358	20,809
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	2,720	3,288
Accruals	12,770	11,260
Bank loans and overdrafts	1,026	1,234

Notes to the Financial Statements (continued)

37. Financial instruments (continued)

	2021 €'000	2020 €'000
Company		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	11,061	8,081
Amounts owed by subsidiary companies	243	5,513
Cash at bank and in hand	21,993	15,786
<i>Financial liabilities measured at amortised cost</i>		
Trade and other creditors	2,730	2,753
Amounts owed to group companies	78	84
Accruals	7,666	6,730
Bank loans and overdrafts	-	-

38. Comparatives

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

39. Subsequent events

In March 2022, The Rehab Group was subject to a cyber-attack on some of our IT systems and servers. This attack has caused significant disruption for many in accessing the technology that supports the organisation. While it caused significant disruption the Group did continue to deliver services without interruption. Our Data Centre recovery plan began shortly after we became aware of the Cyber-attack. This plan prioritised key service areas. At the time of writing, work is ongoing to restore systems in a secure and safe manner.

The organisation informed the relevant authorities including the Data Protection Commissioner, the An Garda Síochána and our wider stakeholder Group.

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 26 September 2022.

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RehabGroup

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