



ANNUAL REPORT 2024

75 Years

**of Supporting Independence,
Shaping Brighter Futures Together**



*Sophie Holden, Community Support Worker,
with Shane Cunningham from RehabCare,
The Mill in Clonmel*

Welcome to Rehab Group's Annual Report and Financial Statements 2024¹.

¹ Throughout this report, we use person-first language, but we recognise that equally appropriate would be identify-first language



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.

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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.x.com/rehabgroup

www.youtube.com/therehabgroup

<https://www.instagram.com/rehabgroup>



Our Values

- **Quality** - consistently achieving high standards
- **Dignity** - valuing the worth of all
- **Teamwork** - collaborating for success
- **Justice** - acting fairly and equitably
- **Respect** - listening and considering the views and wishes of all
- **Advocacy** - amplifying the voices of those we support to help reduce societal barriers and narrow inequalities

Chapter 1

Service Review and Strategy

Chapter1: Service Review and Strategy

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Students of NLN Sligo, Tubbercurry and Carrick on Shannon on their Graduation Day

A Word from Our Chairperson and CEO

2024 was a landmark year in the history of Rehab Group, as we proudly celebrated 75 years of driving change, breaking barriers, and transforming the lives of thousands of people with disabilities.

Over the last 12 months, we have taken the time to reflect on and laud the progress made since our formation in 1949, when Ireland grappled with a tuberculosis epidemic, and to pay tribute to those that made it happen – our 3,000 dedicated employees and the forerunner visionaries on whose shoulders we stand today. This collective work and enduring legacy over decades are captured in the theme of this year's Annual Report, *75 Years of Supporting Independence, Shaping Brighter Futures Together*.

Since its inception, **Rehab Group has been at the forefront of the campaign to put disability rights squarely on the national agenda.** Its very foundations challenged the almost universally held belief at the time that people with disabilities were incapable of entering the workforce in large numbers. As far back as 1950, Rehab was lobbying to introduce pro-disability employment policies by State bodies and realistic State payments to those whose disability prevented them from working, along with measures to increase access to public transport and public buildings. Today, it delivers services in more than 274 locations throughout Ireland, Scotland and Poland and is a leading provider of specialist support services, training, education and employment for people with disabilities.

At the Rehab Group, **amplifying the voices of our service users and students is the driving force behind our five-year strategy, *Delivering Our Future*.** In 2024, we campaigned alongside our advocates, students and service users to have their voices heard in the local and European elections on issues directly affecting their lives. We led an action-packed election campaign that put disability rights front and centre. We hosted voter education workshops, webinars, and hustings events, empowering people with the knowledge to make their voices count. We held our pre-budget briefing at Leinster House, ensuring decision-makers heard directly from our advocates and people with lived experience. We took our expertise and, more importantly, the lived experiences of the people we support, straight to the heart of government. We presented at the Oireachtas

Committee on Education, Further and Higher Education, Research, Innovation and Science on the European Year of Skills, shaping discussions at the highest levels and reinforcing the crucial role of disability-inclusive policy.

In December 2024, we also travelled to Brussels, to bring our lived experience of the challenges people with disabilities face when looking for and trying to hold down a job. We met MEPs and officials from the European Commission and joined forces with other European disability organisations to relay our message. In 2026, Ireland will hold the presidency of the EU, and we will work hard to ensure that our government makes this issue a priority.

The dedication, hard work and commitment to excellence of our Rehab team was recognised externally with an array of awards and nominations in 2024. Rehab took home four awards at the prestigious Irish Healthcare Centre Awards in the residential, day, assisted living, and recruitment and retention initiative categories. Our Public Affairs and Advocacy team won an Aontas Star Award in the Learner Voice category for our voter education programme. We were thrilled to be nominated for a Good Governance Award for our annual report in recognition of our commitment to transparency, accountability and excellence in how we operate every day. We were also honoured to be nominated in two categories at Ireland's Climate Change Leadership Awards, reflecting the priority we have placed on the sustainability agenda. These accolades are a testament to the collective effort and commitment of our extraordinary team.

Indeed, **one of the highlights of our 75th anniversary celebrations was our own employee recognition awards, *Values in Action*.** It was a truly inspiring evening listening to the stories of the shortlisted nominees and witnessing the transformative work we do together as a community. Each story reaffirmed the profound impact our employees have on the lives of those they support and how consequential they are.



Aidan Walsh
Chairman

We strongly welcome recent progress made towards improving the terms and conditions of employees in our funded services arising from the recent agreement at the Workplace Relations Commission (WRC). **Equitable compensation for all our dedicated employees is a major priority, and we remain committed to advocating for the fair treatment of all our staff, including pay parity with colleagues providing similar services in HSE/Section 38 providers.** We will continue to work in partnership with disability and civil society organisations to ensure that the most vulnerable citizens of our society are protected and given the high-quality care and support they need and deserve.

During the year, Rehab completed a mid-cycle review of its current Strategy, which you will read about later in the Annual Report. The review illustrated **the strong progress made against our stated objectives as well as identifying areas requiring sharper focus and pace.** As we enter the 4th year of this 5-year strategy, we will build on the solid foundations created over the past three years in key growth, development and enablement areas.

Another stand-out event for Rehab in 2024 was a special episode of **RTE Nationwide** that aired to commemorate our organisation's 75th anniversary. The show looked back on Rehab's history and featured interviews with employees, service users and students and a segment with our talented Encore Productions theatre group attached to RehabCare Dundalk. **This very public celebration of our history and work on a national scale was a proud moment for the organisation.**

The experience of the last 75 years provides a stark reminder that change does not come easily and despite all our success, our work is not yet over. However, it also shows the value of enduring resilience and determination that has characterised



Barry McGinn
Chief Executive Officer

the organisation's development. Our fight continues – because the disproportionate impact of policies on people with disabilities is still a reality. **We know the disabled community continues to face considerable barriers to accessing healthcare, transport, education, employment, recreational activities, and participation in political life.** In addition, they have a much higher risk of poverty or social exclusion than persons without a disability. It is critical that policymakers recognise the cost of disability and invest in services and supports that reflect the lived experience of the wider disabled community.

We want to acknowledge and thank our funders, most notably the Health Service Executive (HSE) and the Education and Training Boards (ETBs), for enabling us to continue providing the transformative services that Rehab Group delivers daily.

We would also like to thank our dedicated Board members for their work and extraordinary commitment during the year. We are very fortunate to have a wealth of experience on our Board and were delighted to see their efforts reflected in a nomination for Charity Board of the Year at the Charities Institute Ireland Awards in 2024.

Finally, we want to thank the senior leadership and all employees across Rehab's many services and locations for their ongoing commitment to making a difference in the lives of thousands of children and adults. To the people using our services, we thank you for your trust and support, and we look forward to working in partnership with you to continue our mission in the years ahead.

Barry McGinn
Chief Executive Officer

Aidan Walsh
Chairperson



From left to right: Anna Aherne, Victoria Ajifken, Theresa Martin and Catriona Creed accepting the award for "Rehab Team of the Year" from Barry McGinn CEO.

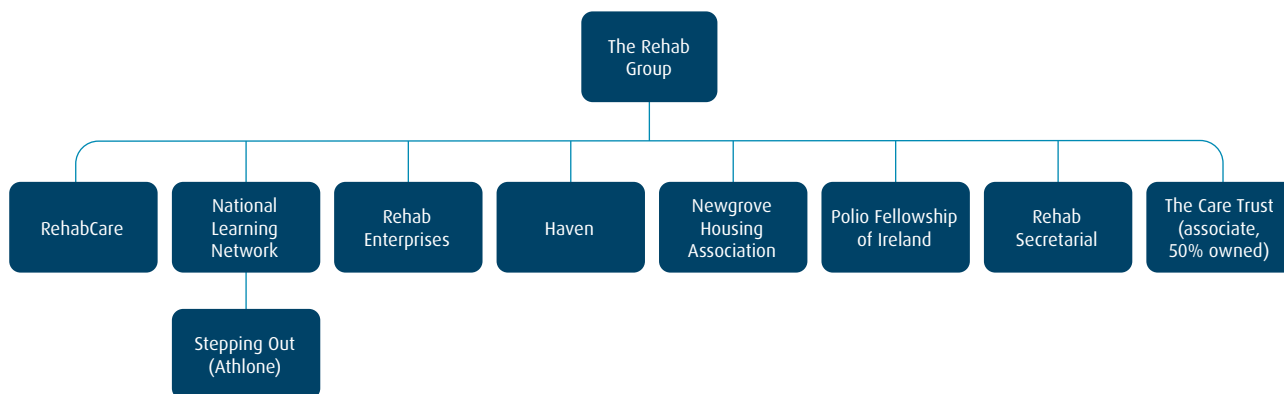
Rehab Group at a Glance

Rehab Group is an independent voluntary organisation providing services and supports for people with disabilities for more than 75 years.

At the heart of everything we do is a commitment to building an inclusive, compassionate, and accountable culture - one that fosters collaboration, transparency, and a deep sense of purpose. Over 12,700 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 over 3,000 employees in 274 service locations.

Rehab Group has three operational divisions (RehabCare, National Learning Network, Rehab Employability and Social Enterprises) and operates through a number of legal entities and one associate as set out in the chart below.

Entity Structure



Rehab Group has several dormant entities, as well as some smaller subsidiaries including:

- **Rehab Secretarial**, which provides secretarial services to Rehab.
- **Stepping Out (Athlone)**, which works with those on probation from the midlands region to enhance their employment opportunities and increase access to further education to reduce the risk of re-offending.
- **Polio Fellowship of Ireland**, through the provision of Park House for RehabCare and NLN services.

Funding Partnerships

As a major national provider of government-funded services, Rehab Group works in partnership with a range of government departments and statutory agencies. In Ireland, Rehab Group services are funded primarily through the HSE, Solas and the 16 Education and Training Boards (ETBs).

Our Impact

Rehab Group Metrics	2024	2023	2022	2024 v 2023	2024 v 2022
User/students	12,732	12,567	11,555	+1%	+10%
Employees	3,014	2,998	2,979	+1%	+1%
Total income (millions)	€183.7	€172.5	€156.8	+7%	+17%
Total number of services/locations	274	269	259	+5	+15

CORE SERVICES

RehabCare

RehabCare provides person-centred support services to people with intellectual disability, mental health difficulties and older people, which support them to maximise their independence and their participation in the community.

RehabCare Metrics	2024	2023	2022	2024 v 2023	2024 v 2022
Total number of services	179	171	165	+8	+14
Resource/Day centres	69	68	66	+1	+3
Residential/Support accommodation	68	64	62	+4	+6
Respite services	15	15	13	-	+2
Outreach services	17	14	13	+3	+4
PA/Home services	10	10	11	-	-1
Total service users	4,462	4,254	4,150	+5%	+8%

National Learning Network (NLN)

NLN provides innovative, individualised, accredited education and training programmes, guided by international best practice in disability inclusion.

NLN Metrics	2024	2023	2022	2024 v 2023	2024 v 2022
Total number of locations	86	88	84	-2	+2
Quality and Qualifications Ireland (QQI) programmes	47	47	47	-	-
Accredited programmes	211	207	206	+4	+5
Specialist vocational training students	2,920	2,659	2,504	+10%	+17%
Bridging and transitional training students	1,950	1,912	1,750	+2%	+11%
Other students and clients	3,400	3,742	3,151	-9%	+8%

Employability and Social Enterprises

Rehab Group's Employability and Social Enterprises divisions (Rehab Enterprises and Haven) provide employment, workplaces and progression opportunities for people with disabilities, delivering a wide range of high-quality services throughout Ireland, Scotland and Poland.

Metric	2024	2023	2022	2024 v 2023	2024 v 2022
Employees with disabilities	64%	60%	60%	+4% pts	+4% pts
Locations in Ireland	6	6	6	-	-
Locations in Poland	1	1	1	-	-
Locations in Scotland	2	3	3	-1	-

Conferences and Awards

Our 75th anniversary year was marked by widespread external recognition of our impact and saw the organisation receive a number of prestigious awards and nominations.

RehabCare teams joined colleagues from across the disability and healthcare sector at the prestigious Irish Healthcare Centre Awards. It was honoured to have received twelve nominations, all reflecting RehabCare's employees' expertise and dedication, the person-centred support we provide, and the innovative projects and programmes within our services. On the night we took home four awards:

- Home Care and Assisted Living Provider of the Year: Personal assistance (PA) service in University College Cork (UCC)
- Residential Service of the Year: Parnell Place Limerick
- Day Service of the Year: Eiscer Meadows in Tullamore
- Healthcare Initiative - Recruitment and Retention: Connection Café, Talent Acquisition Rehab Group.



(Top) William Ring, Head of Day Care; Grainne Fogarty, Director of RehabCare; Rosemary Smyth, Board member; Aidan Walsh, Chairman of Rehab Group, attending the Healthcare Centre Awards. (Bottom) The Sustainability team, nominated in two categories, attending Ireland's Climate Change Leadership Awards.

Conferences and Awards (continued)

Across Rehab Group and divisions, we were also recognised by being nominated for the following:



Rehab's Board was nominated for Board of the Year award at the Charities Institute Ireland 2024 Charity Excellence Awards.



Rehab Group was nominated for a Good Governance Award for its Annual Report 2023.



RehabCare was shortlisted in two categories in the Workplace Excellence Awards. Our Designated Centre management team was shortlisted in the categories of 'Team of the Year' and 'HealthCare Team of the Year'.



Rehab's Sustainability team were shortlisted in two categories for Ireland's Climate Change Leadership Awards. They were nominated for 'Sustainability Team of the Year' and 'Sustainability Strategy of the Year'.



Rehab Recycle Tallaght was shortlisted in the Pakman Awards, WEEE and Battery Recycling Champion Category 2024.

Padraig Hannafin, from Rehab's Public Affairs and Advocacy team, was also selected to address the UN in New York on the rights of persons with disabilities.



Padraig Hannafin at the UN in New York

75 Years of Supporting Independence, Shaping Brighter Futures Together



Archival pictures from Rehab Group



In 2024, we celebrated a significant milestone in our organisation's history, our 75th anniversary. Our origins trace to 1949, when there was a chronic shortage of facilities to combat tuberculosis (TB) and its devastating impact on survivors.

In that year, while TB claimed the lives of more than 4,000 people, survival rates also increased. Unemployment and dire poverty were the only future facing those lucky enough to survive. This inspired Dr. Noel Browne (who would later become a pioneering Minister for Health) to make an impassioned plea for concerned citizens to come together and develop an innovative response to this crisis. The 'Central Committee for the Rehabilitation of Tuberculosis' was formed to focus on supporting TB patients back into their communities and the workforce.

Over the next decade, there was little/no exchequer funding available despite laws enacted in 1947 that empowered newly established Health Boards to provide training for persons with disabilities. Nonetheless, the Committee for Rehabilitation persevered to progress its vision. Key milestones included the opening in November 1949 of its first training workshop, renting the top floor of a terraced house at No. 23 Pleasant Street in Dublin. Later, a woodwork facility at Portland Row was opened, which trained 40 people, who had recovered from TB, prior to securing paid employment. Funds were raised through fundraising activities such as the 'RTB pools' and through sales of goods produced in these workshops.

75 Years of Supporting Independence, Shaping Brighter Futures Together (continued)

Throughout the 1950s and 1960s, Rehab Group established an innovative model of vocational rehabilitation on a national and international basis, where people were trained/retrained in a supported workshop environment and then placed into open employment. In 1973, with Ireland's accession into the EEC, significant funding opportunities emerged through the European Social Fund (ESF). Rehab carried out a detailed assessment of ESF grants and quickly established expertise in drawing European Social Policy funding into Ireland to benefit persons with disabilities. The Robins Report, commissioned by the Department of Health in the mid-1970s, was also impactful in enabling Rehab Group to create a network of community workshops throughout Ireland in the 1980s, funded through the ESF mechanism.

The organisation underwent a significant restructuring in 1994, leading to the establishment of RehabCare and the National Training and Development Institute (NTDI). RehabCare provided health and social care services to people with disabilities and older adults. These services include Day programmes, home-based supports, respite care, residential placements, and outreach initiatives. The NTDI, which was renamed as National Learning Network (NLN) in 2000, transitioned to vocationally focused training, supporting pathways to further and higher education and employment. Employment support services were also established under Rehab Enterprises.

In the late 1990s, the National Representative Council was established to ensure that the voices of those using our services were heard and valued. Since then, Rehab has played a leading role in advocating for the rights of people with disabilities, helping to bring disability issues firmly onto the national agenda. From its earliest days, Rehab Group has challenged the belief that people with disabilities could not participate fully in the workforce. The organisation has consistently pushed for the development of inclusive employment policies, fair State supports for those unable to work due to disability, and greater access to public transport and buildings.

Rehab now provides services in more than 270 locations throughout Ireland, Scotland, and Poland and has transformed into one of Europe's most dynamic disability organisations. Yet significant challenges remain. Many people with disabilities and those with serious health conditions continue to encounter barriers when accessing healthcare, education, employment, transport, and public life. They are also at greater risk of poverty and social exclusion. Rehab Group remains committed to amplifying their voices and championing their rights. We work closely with service users, policymakers, funders, and partners to develop strong, collaborative relationships rooted in shared goals and mutual respect.

From its earliest days, Rehab Group has been driven by individuals with vision, dedication, and a deep sense of purpose, people who believed in finding practical solutions to the challenges faced by those with disabilities and who imagined a society where everyone could fully participate through access to care, education, training, and employment.

To honour that legacy and celebrate 75 years of empowering independence and shaping brighter futures, we hosted an awards ceremony to recognise the outstanding contributions of our employees. More than 790 individuals and teams were nominated by their peers and managers, reflecting how deeply our core values are embedded in everyday practice. Fifteen awards were presented on the night to acknowledge excellence across the organisation.



Pictures from the 1990s and 2000s from Rehab Group

Risk Management Report

Risk Management Approach

The Rehab Group adopts a proactive approach to risk management across all its operations. The Group has systems and processes in place to actively detect, evaluate, and manage risks at both operational and corporate levels. This approach aligns with the Group's Risk Appetite Statement set by the Board, and it includes the following specific elements:

Risk Appetite Statement. In 2024, the Rehab Group developed its Risk Appetite Statement, setting out the Board's tolerance of risk and provides a framework for the Executive. The statement considered external and internal factors, the different operating environments, the range of services provided by the Group and associated limitations and challenges in providing these services. All strategic decisions are considered against the appetite statement.

Risk Management Framework. It is designed to identify, measure, mitigate, monitor, and communicate current and emerging risks. The Board, supported by the Audit and Risk Committee, is ultimately responsible for overseeing the risk management framework. Key components include the following policies:

- **Risk Management Policy:** Sets out how key risks are managed and controlled and how risk management is embedded in daily work practices across the Group.
- **Serious Incident Management Policy:** Sets out the Group's approach to managing and learning from serious incidents.
- **Business Continuity Policy:** Sets out how essential services will be maintained in the event of interruptions.
- **Anti-Fraud Policy:** Sets out how the Group seeks to prevent, identify, and mitigate fraud.
- **Protected Disclosure Policy:** Sets out how wrongdoing can be reported and investigated.

Risk Management Training. The Rehab Group requires all employees to complete mandatory training in line with regulatory requirements. Additionally, in 2024, risk management training was provided to 250 service managers, and 20 bespoke workshops were conducted. Ongoing risk review sessions foster a culture of risk ownership.

Risk Registers. In 2024, the Rehab Group commenced the roll out of a risk management system, which began to automate risk registers at operational and corporate levels. The solution provides real-time reports and facilitates regular control effectiveness reviews. Control owners attest to management controls in place, confirming whether controls are effective, partially effective or not effective. If not effective, mitigations and/or new controls are identified. This is expected to be fully operational by late 2025.

Summary of Top Business Risks Identified for the Rehab Group in 2024

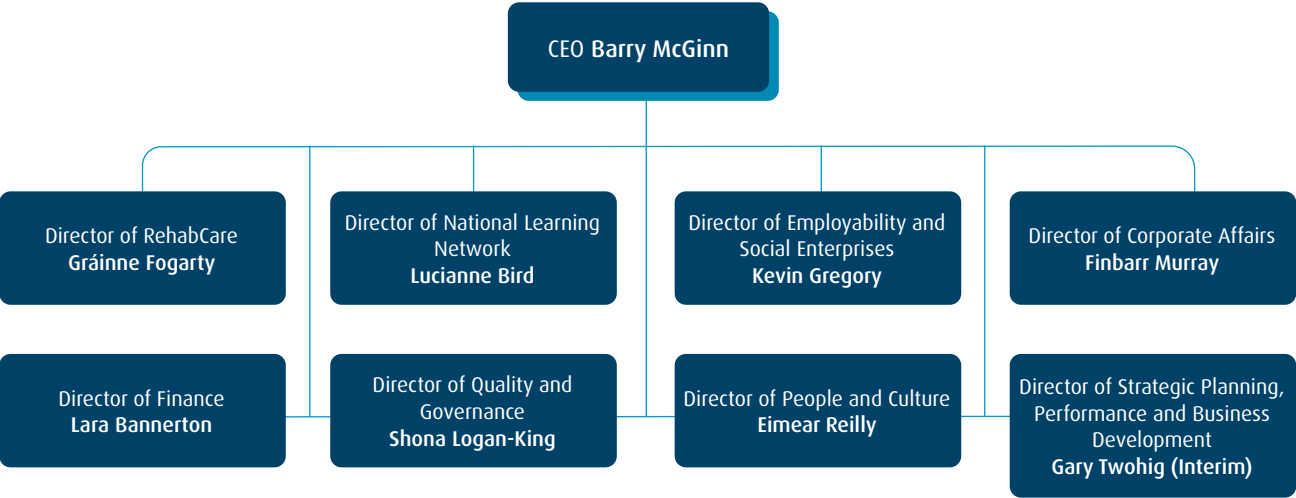
1. **Governance** – the risk of inadequate or ineffective Board oversight and SLT structures, skills, culture, policies, practices or processes.
2. **Strategic** – the risk of internal and external events that impact the Group's ability to achieve its strategic objectives.
3. **Compliance** – the risk of systemic or serious non-compliance with prevailing regulatory or funder requirements and expectations.
4. **People** – The risk of ineffective Board, CEO and SLT succession planning and ongoing difficulties in recruiting and retaining front-line employees.
5. **Operational** – The risk of direct/indirect losses caused to the Rehab Group by inadequate or failed processes, policies, systems, or events that disrupt business operations, including the risks associated with an ageing property portfolio.
6. **Financial** – The risk of failure to meet financial management reporting requirements, maintain prudent financial reserves, plan for future needs, or to properly manage the financial viability of the Group.
7. **Reputational** – The risk of failure to ensure that all decisions are taken in line with the best interests and charitable purpose of the Rehab Group; or failure to identify, evaluate and manage all the risks that may adversely affect the reputation of the Group.

As mentioned above, compliance is one of the biggest identified risks in Rehab. The below is an example of how we identified and dealt with a compliance incident in 2024.

Fraud

The Rehab Group takes practical steps to ensure control mechanisms are in place to prevent and detect fraud. The organisation also ensures confidential systems are available to allow employees to report suspected fraud. Suspected fraud is investigated and where confirmed, stakeholders, including funders, Gardaí and regulators, are duly notified. Rehab identified one incident of fraud in 2024.

Organisational Structure (as of 31-Dec-2024)



Business Directorates

RehabCare

RehabCare provides a range of innovative and responsive support services for people with disabilities, 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 provides personalised pathways for skills development, enabling progression to further education, higher education and work. Its programmes and services provide a personalised, tailored approach to learning for people 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 Group’s Employability and Social Enterprises division trading as Rehab Enterprises (Ireland and Poland) and Haven Products (Scotland) offers inclusive and accessible employment and training opportunities for people with disabilities across a diverse workforce in the commercial sector. These enterprises provide dynamic business solutions while contributing to the economic growth of local communities, as well as ensuring that everyone can realise their potential in sustainable business units and society.

Support Directorates

Corporate Affairs

The Corporate Affairs Directorate supports Rehab from two perspectives.

The Directorate helps the organisation advocate on behalf of service users through the Advocacy and Campaigning and Communications Teams. These teams work collaboratively to ensure that the voices of the people who use Rehab’s services are active in public engagement and Government policy and there is dialogue on the issues impacting them. A key element of this work is promoting the real-life experiences of people with disabilities to gain greater awareness of the challenges faced.

Secondly, it oversees support functions, including Property and Asset Management, Information Communications and Technology (ICT) and Corporate Governance. Corporate Governance takes the lead on behalf of the organisation in facilitating an effective Board, in addition to supporting corporate compliance, risk management, legal and insurance requirements. The Group’s carbon reduction roadmap and sustainability priorities are also overseen by this department. Strategic change programmes and projects are also co-ordinated and supported via the Directorate.

People and Culture

The People and Culture Directorate plays a vital role in ensuring Rehab’s employees feel supported, valued, and empowered to thrive. It is responsible for HR strategy, culture, wellbeing, engagement and diversity, equity, inclusion and belonging. People and Culture’s Talent and Acquisition team manages internal and external candidate recruitment for Rehab Group. The directorate also manages all aspects of learning and development for employees.

Quality and Governance

The Quality and Governance Directorate implements frameworks to support compliance and measure performance against Health Information and Quality Authority (HIQA) regulations, HSE National Safeguarding Policy, Children's First Legislation, New Directions Standards, the Health and Safety Authority, and Service Level Agreements.

The Quality and Governance Directorate also provides assurances to Rehab Group's board and committees that the Group is compliant with regulation, legislation and standards, while continuous improvement plans are in place to ensure high-quality, safe services are provided to the people who use Rehab's services. The Directorate ensures that professional standards are always maintained and that there are mechanisms in place to ensure the student/service user's voice is heard.

Strategic Planning, Performance and Business Development

This Directorate is responsible for supporting strategy development within the organisation, identifying new opportunities in designated priority areas and building capacity within these specialist fields. The Directorate is also responsible for negotiating contracts and funding, ensuring a robust business planning cycle, and collating data to enable a review of the performance of the organisation and to drive data-based decision making. It leads Rehab Group's innovation and research, as well as stakeholder engagement

with funders, employer representative and disability awareness groups.

Finance

The Finance Directorate is responsible for maintaining a financially sustainable organisation and supporting Rehab Group's strategic priorities. Rehab Group is best placed to continue to support the people who use its services by ensuring continued prudent financial management and control is embedded across the organisation. A finance transformation programme is underway to automate and optimise systems and processes to achieve efficiencies and value for money.

Finance regularly engages with funders to optimise the resources available to deliver services in the most effective and cost-efficient manner possible.

Operating Environment

Policy context:

- Disability was a priority issue in the 2024 General Election campaign and in discussions to form the new coalition government in January 2025. The Government continues to progress the work of the Action Plan for Disability Services 2024 to 2026, which sets out to address the growing demands on an under-resourced disability sector. However, the detailed commitment to addressing the above issues remains to be seen in policy implementation and funding decisions.

Funding context:

- Funding remains an ongoing challenge and 2025 will see an increased focus on control of costs in HSE's funded services, as set out in the HSE National Service Plan 2025.
- While inflation slowed down in 2024, services continue to face challenges in increasing running costs.
- Fees have remained at pre-2011 levels for specialist and rehabilitative training.
- Our Employment and Social Enterprise division operates commercially, requiring it to respond and adjust to the challenges of such a marketplace. The continued increase in the minimum wage, without a corresponding increase in the Wage Subsidy Scheme (WSS), is leading to significant extra costs.
- At the time of writing, our Haven Products business remains under significant pressure and is in a dialogue with the Scottish government to develop a sustainability plan for its future.

Regulatory context:

- Our services are delivered to some of the most vulnerable people in society and, as such, robust regulatory oversight is fundamental. We strive to maintain this by utilising the Charities Governance code as a benchmark to conduct timely reviews of how we operate.
- The organisation operates 71 designated services (residential and respite) that are regulated by HIQA, and we continue to maintain high levels of compliance across these services. Regulatory standards are also planned to be in place for the home support sector in 2025.
- We are committed to ensuring that the ethos of open disclosure is an integral element of our service provision, and that our approach adheres to legislation as required.

Environmental context:

- Rehab Group, like other organisations, has a responsibility to ensure that we are taking all possible steps to actively promote environmental sustainability. With Government and funder emphasis on carbon reduction plans, Rehab will use its carbon reduction roadmap as a tool to work towards its own internal and external targets.

People context:

- The employment market remains challenging due to the limited workforce availability across the healthcare and educational sectors, alongside an employee driven market in other essential professions (IT, Finance, Quality, Risk, Human Resources, etc). Rehab's total benefits package, including salary, pension, annual leave, and hours of work, lags behind those offered in the public and the non-healthcare private sector. As a result, Rehab faces attrition not only within healthcare and education roles but also across broader professional services functions.

Rehab Group's Strategy (2021-26)

The creation of our current five-year strategy 'Delivering our Future' in 2021 was led by our Group Board and CEO, with Board subgroups representing each of RehabCare/Newgrove Housing, National Learning Network and Enterprises (Ireland and Scotland). Over 1,300 employees, service users, students' funders, regulators and community partners contributed to the strategy development process. This work involved hundreds of hours of listening, engaging and debating our mission, our purpose and how we deliver our services.

The agreed strategy identified 19 priorities spanning across the divisions (in orange, blue, and green below), Group (centre circle) and enablers (outer circle). These objectives are ambitious, purposeful, and focused on achieving Rehab's mission.

Our strategy reflects the reality that disability affects people differently across different aspects of everyday life. By working together, and focussing on our core values, we commit to delivering a better future for all.

Rehab 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

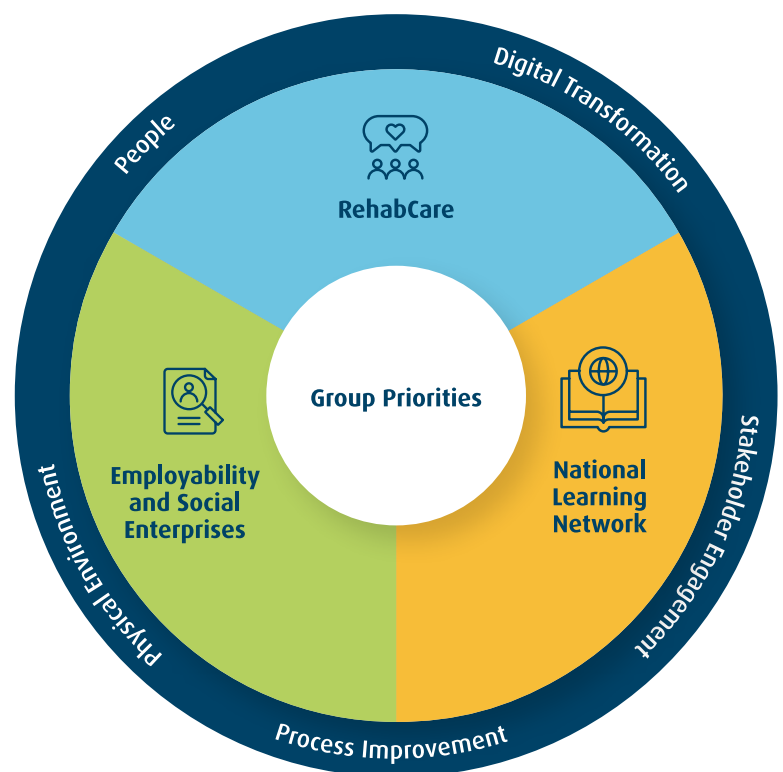
1. Implement a Transitional Workforce model.
2. Becoming an Inclusive Employer of Choice.

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.



Mid-Cycle Strategy Review

During 2024 we carried out a mid-cycle review of our strategy led by Rehab Group's board, which reaffirmed our commitment to providing the highest possible standards of care, learning and progressive employment opportunities for people with disabilities. In reviewing our progress to date, the Board endorsed the existing strategy direction of travel and identified some areas requiring greater emphasis, focus or pace, reflective of the changing operational environment outlined earlier in this report. These areas of emphasis are set out below:

Amplifying the Voice of the People Who Use Our Services

- Develop stronger relationships with newly formed structures in the HSE and Government, ensuring effective collaboration and improved information-sharing.
- Ensure new service models are referenced to best practice in the relevant sector.

Improving Quality, Safety and Governance

- Expand multidisciplinary team (MDT) capacity and advance our journey toward autism accreditation.

Finance

- Complete the Financial Transformation Plan.

Digital Transformation

- Accelerate our ICT enablement strategy to support operational improvements and enhance Finance, HR and NLN systems.

People

- Stabilise the workforce and improve our employee experience.

RehabCare

- Consolidate our existing services while expanding home support to meet growing needs.

NLN

- Deliver a new NLN National College in Dublin to provide a student-centric college experience and review the current spread of locations.

Rehab Enterprises

- Implement a new employment model for workers with disabilities.

2024 Performance Against Strategic Priorities

The following table highlights Rehab's performance against the strategic sub-actions that we targeted in Business Plan 2024, and it also spotlights priority goals that we expect to achieve in the 2025 business planning cycle.

Strategic Category	Strategic Priorities	Action	2024 Goals and Outcomes ²	2025 Goals
 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. Seeking to influence public policy with a focus on employment, training, care and the rights of people with disabilities.	Goal: Research and pilot areas for co-production to strengthen evidence-based involvement of the people who use our services in running our services. Outcome: Working group set up to assess areas of existing co-production. Lived Experience representatives joined the RehabCare and NLN Board Sub-committees.	Develop a sectoral leadership campaigning plan utilising research, advocacy and partners to effect increased funding and policy changes on the issues identified as the sector's key asks.
	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.	Goal: Implement action plan to prepare home-based services for regulation in 2025. Outcome: Completed. Goal: Rollout of the autism framework. Outcome: Two sites were assessed for accreditation by National Autism Society (NAS). One achieved accreditation status, while the other received aspiring accreditation status. Goal: Work together to maintain compliance levels in all areas. Outcome: Compliance levels were maintained above target levels.	Implement the leadership section of the Quality Framework across all parts of the organisation. Further five sites to seek NAS accreditation. Develop and embed intake and referral pathways in day services across both RehabCare and NLN.
			Goal: Embed a culture of risk management in the organisation. Outcomes: Corporate Risk Register agreed, and risk training rolled out to leadership team. Risk Framework finalised and Risk Appetite Statement completed by the Board. Goal: All audit recommendations closed by their due date. Outcome: Only one recommendation remained open with a revised date agreed for 2025.	Build on existing strategic priorities and consolidate improvements made in corporate governance, including risk management, GDPR, legal and company secretary to become an organisation demonstrating best practice.
	Developing the Capability, Capacity and Expertise of the Organisation	Enhanced outcomes for the people using our services through the provision of inclusive, co-produced, and best practice approaches. Strengthening our position further as a sector leader by developing multi-disciplinary and therapeutic supports nationally.	Goal: Develop a multi-year speech and language, physiotherapy, and occupational therapy strategy. Outcome: New structures in place. Growth in psychology and behavioural therapy but budgetary constraints restricted growth in speech and language, and occupational therapy. Goal: Develop a multi-annual Business Development and Service Design Strategy. Outcome: Employee vacancy restricted work until 2025.	Establish the appropriate operational, supervisory and governance structures required for all clinical functions. Finalise and commence roll out of Rehab Group's employability strategy.

² Outcomes are green when successfully completed, amber when partially completed and red when significantly delayed till 2025

2024 Performance Against Strategic Priorities (continued)

Strategic Category	Strategic Priorities	Action	2024 Goals and Outcomes ²	2025 Goals
 Group Priorities	Fundraising	Creating and deploying a long-term fundraising strategy.	Goal: Implementing first year of fundraising strategy and associated income plans. Outcome: Case for Support approved and Year One income targets reached.	Mobilise the aims of the Case for Support, through developing corporate partnerships, trusts, legacies and individual giving.
	Environmental Sustainability	Developing a new sustainability policy and strategy.	Goal: Implement Year 2 of the Climate Action Roadmap. Outcome: Roadmap approved and targeted reductions in CO ₂ e reached.	Implement Year 3 of Climate Action Roadmap.
	Financial Sustainability	Providing a financial strategy that ensures sound financial management and strategic investment decisions.	Goal: Deliver phase 2 of the Finance Transformation. Outcome: Roll out of new Enterprise Performance Management (EPM) system delayed into 2025.	Complete Finance Transformation.
 RehabCare	Residential/ Respite	Continuing to support organic growth of residential and respite services, through emerging opportunities in each Community Healthcare Organisation (CHO) area.	Goal: Deliver an additional twelve residential places. Outcome: Delivered ten with two paused due to funding challenges. Goal: Finalise plan for one additional residential respite service. Establish a respite forum internally. Outcome: Progressed planning for residential respite. Respite forum established.	Consolidate and stabilise all models of service delivery, focusing on improving operational efficiency, providing a consistent high-quality experience, stabilising our staffing and maintaining our competitive advantage.
	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.	Goal: Support at least 50 new school leavers. Develop annual school-leaver cycle document. Outcome: 83 new school-leavers supported. School leaver documents developed for inclusion in admissions, discharge and transfer procedure.	Further implement the transformation of day services, ensuring that pathways in and through services meets the needs of those being referred.
	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 employee training is also essential.	Goal: Review terms and conditions (T&Cs) of home support workers. Outcome: Completed. Goal: Advance preparation for Home Support Regulation. Outcome: Regulation framework and training completed.	Full roll out of the new terms and conditions on a pilot basis for relevant employees.

Strategic Category	Strategic Priorities	Action	2024 Goals and Outcomes ²	2025 Goals
 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.	Goal: Six re-developed local training specifications in 2024. Outcome: Over 20 local training specifications have been re-developed. Goal: A standardised approach to needs assessment developed for all Specialist Supported Training. Outcome: Work paused as the educational psychology team needed to be fully dedicated to supporting other areas.	Expand results management review process to focus on the achievement of contractual targets, including outcomes and certification, and reduce attrition rates in Vocational Training.
	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.	Goal: Complete pilot programme to migrate from Learning Delivery Environment (LDE) to Office 365 for Education in 50% of centres. Outcome: 100% of locations migrated to Office 365. Goal: Co-design and co-creation evidenced in development of 10 new modules on e-NLN. Outcome: Completed development. All included student consultation and co-creation through focus groups and workshops.	Deliver a new NLN National College in Drumfinn to provide a student-centric college experience. Design National Framework of Qualifications (NFQ) and non-NFQ programmes.
 Employability and 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.	Goal: Complete business model for Work Ready and pilot the new programme. Outcome: Work Ready proposal approved by the Board of Enterprises. Participants engaged in three pilot locations. ³	Launch Work Ready Programme, recruiting ten candidates and host companies with a view to permanent employment of people with disabilities.
	Becoming an inclusive employer of choice	Be more accessible to a wider pool of potential employees.	Goal: Complete review of Enterprises' workplaces and commence work to improve physical environment where resources are available. Outcome: Work completed in Galway. Following review, move of Ballyfermot operations to Ballymount to be planned for 2025.	Transfer operations from Ballyfermot to Ballymount, supporting the affected employees in the move. Develop and execute an inclusive recruitment strategy targeting diverse talent.

³ See page 38 for more details

2024 Performance Against Strategic Priorities (continued)

Strategic Category	Strategic Priorities	Action	2024 Goals and Outcomes ²	2025 Goals
Enablers	People	Meeting the demands of an exceptionally competitive sector, Rehab Group will need to implement varied measures to attract and retain employees.	Goal: Develop the People and Culture strategy. Outcome: Completed. Goal: Develop an internal career pathway for employees' programme. Outcome: Phase II of the internal movement programme was completed.	Develop a Career Framework to provide employees with clarity on how they can develop their careers. Implement a talent attraction strategy that aligns talent acquisition efforts with the strategic workforce plan, with the aim of reducing front line vacancies by 50%.
	Digital	Creating a new integrated ICT Strategy that will provide a framework for capital and investment decisions, along with operational standards that meet the changing needs of our services.	Goal: Implement phase 1 of Finance Digital Transformation. Outcome: Completed. Goal: Migrate to Cloud. Outcome: Completed. Goal: Obtain a new learner management platform. Outcome: Required external stakeholder input, which was delayed. Now underway but to be completed in 2025.	Finance Transformation phase 2. Approved digital plans (subject to funding) for RehabCare and Enterprise. Replace learner management platform (Compass).
	Physical Environment	Creating a new integrated property strategy that will provide a framework for capital and investment decisions, along with operational standards that meet the changing needs of our services.	Goal: Agree risk adjusted Planned Preventative Maintenance (PPM) and backlog repairs programme, with the fiscal funding available. Outcome: Completed.	Deliver a transformation programme relating to the Group's physical property, property services, resources, capacity, assets and capital delivery plan.
	Stakeholder Engagement	Continued strong relationships with funders at local and regional level.	Goal: Implement year 1 of stakeholder engagement plan. Outcome: Completed ⁴ . Goal: Raise awareness in government about necessity to improve WSS and the need for EU Article 20. Outcome: Number of successful engagements with political system.	Develop an internal and external communications strategy to support the aims and mission of the organisation through clear proactive communication.

⁴ See page 42 for more details

Strategy Focus – Achieving Impact through our People

Our employees are central to all we do at Rehab Group, with their commitment, care and diligence essential in enabling us to support the people who use our services.

While Rehab Group's employee benefits surpass many of our peer organisations and continue to evolve, retaining and attracting talent remains a key challenge. Levels of pay and pay progression contributes to this challenge. The WRC (October 2023) agreement for Section 39 organisations was welcomed as a first step in addressing this issue but further significant progress will be needed in 2025.

Our national and international recruitment campaigns, with a new focus on social media, resulted in over 600 new people joining Rehab Group in 2024. We continue to enhance our flexible working practices, where over 66% of our employees work part time or reduced hours, offering hybrid work arrangements for suitable roles. We have also improved learning outcomes by returning to in-person training for key elements of our specialised employee development.

To support our evolving ways of working, we have invested in leadership development, delivering targeted training for our Senior Leadership Team (SLT) and Wider Leadership Team (WLT)⁵.

In 2024, connecting with our workforce and enriching the employee experience was a key goal. We made significant strides through developing our People and Culture strategy, conducting the "Your Voice, Our Future" engagement survey, enhancing internal processes through technology, and expanding development opportunities.

People and Culture strategy

The Rehab Group Strategy 'Delivering our Future' commits to providing the highest possible standards of care, learning and progressive employment opportunities for people with disabilities, identifying our pillars of Collaboration, Compassion, Transparency and Accountability as necessary to deliver on our strategic priorities.



In 2024, our specific People and Culture strategy was developed to enable the achievement of Rehab's strategic priorities by ensuring our employees have the tools and knowledge that they need to provide the highest quality of service to the people we support. Taking on board the feedback from our employee engagement survey, our strategy will provide employees with the opportunity to develop, grow and to have successful careers in an inclusive and supportive environment. It will also support us in attaining a stable, skilled and responsive workforce who are able to meet the changing needs of our service users and students.

⁵ The Wider Leadership Team (WLT) is made up of the SLT and the direct reports to the SLT, who lead functions across the group. It is central to leading our 3000+ strong workforce. There are approximately 70 people in the WLT.

Strategy Focus – Achieving Impact through our People (continued)

The People and Culture Strategy 2024-2026, will deliver on Rehab Group's five-year strategy via:

Area of Focus



1. Employees are Central

Valuing and recognising our people, ensuring we retain our talent and stabilise our workforce.



2. Living our Culture

Our culture will be amplified by our employees living our values through the work we do every day.



3. Learning Organisation

Our people can develop skills for today and capabilities for the future. Leaders and managers will support individual and team growth.



4. Inclusive Employer

People are valued in the workplace and celebrated for the person they are, enabling them to thrive.



5. Workforce for the Future

Ensuring Rehab has a fit-for-purpose organisational structure supported by robust workforce planning, which makes us ready for future challenges.

Values in Action Employee Recognition Programme

An example of “Living our Culture” and a focal point of our 75th year anniversary celebrations was recognising the exceptional contributions made by all our employees and teams. Our ‘Values in Action Employee Recognition Programme’ celebrated those who exemplify our organisation’s core values through dedication, creativity, and passion. The programme gave every employee an opportunity to nominate their colleagues and to call out the amazing work that they do every day. Over 790 nominations were received celebrating those who set new benchmarks in service delivery, collaboration, and overall excellence. Examples of some of the work done by those recognised at the awards can be found in the following pages.



Top: Public Affairs and Advocacy team accepting award for Best Impact Team with Kevin Gregory, Director of Social Enterprises and Employability. Bottom: Sharon Thornton, NLN Sligo Manager accepting the award for Best Collaborative Project from Eimear Reilly, Director of People and Culture.



Rose Lodge Residential receiving its award for Team of the Year

**Rose Lodge Residential, Co Kerry, RehabCare
Winner, Team of the Year**

"The Rose Lodge Accommodation Service team demonstrated exceptional care and compassion, especially in supporting a resident during her end-of-life journey at the close of 2023. The team worked closely with the Palliative Care team to respect the resident's wishes for minimal medical intervention, allowing her to stay in the comfort of her own home. The team provided dignified care, offering pain relief, emotional support, and constant companionship in the absence of family. Their dedication extended to organising the funeral in line with the resident's wishes, singing hymns, reading at the mass, and delivering a heartfelt eulogy. The team's unwavering commitment to person-centred care during this challenging time was praised by both residents and healthcare professionals alike."



Ciara Heffernan accepting her award from Barry McGinn CEO

**Ciara Heffernan, Communications Department,
Rehab Group
Winner, Collaborating for Success Award**

"Ciara has moved through her career with Rehab Group with empathy, dedication and care in everything she has achieved. Ciara is the essence of the Rehab community; she is always open to stretching herself for the best of the organisation, our employees and the users of our services at the forefront. Over the years, Ciara has been a true collaborator, always willing to sit down and work out what can be done."



Martin O'Keeffe accepting his award from Lucianne Bird, Director of National Learning Network

**Martin O'Keeffe, Raheen, Co Limerick National
Learning Network
Winner, Dignity for All Award:**

"Martin is a true pillar of support and inspiration for every student. His ability to recognise self-doubt early and provide the encouragement and guidance needed to overcome it is exceptional. Students consistently say that Martin has a unique talent for empowering them—before they even realise it, they have accomplished tasks they once thought impossible. Martin's kindness and integrity make him a true gentleman and a remarkable mentor who fosters growth and confidence in all those he works with."

Strategy Focus – Achieving Impact through our People (continued)



(L-R) Sean Mitchell, Larry Dunne, Karen O'Brien, Brigid McCormack from Rehab Enterprises attending the Employee Recognition Awards

Rehab Enterprises, Portlaoise Nominated, Respectful Team Award

"Collaboration is at the core of everything we do. Each member of our team brings unique skills, perspectives, and strengths, and we recognise that everyone's input is essential to our success. We believe that by respecting and valuing each person's contribution, we can achieve impactful and meaningful outcomes."

RehabCare Overview

RehabCare provides a range of innovative and responsive support services for people with disabilities, people with mental health difficulties and older people, which support them to maximise their independence and their participation in the community.



*John Doyle – Rehab Advocate,
RehabCare Parnell Place
Resource Centre*

John Doyle from Parnell Place “When I first went to RehabCare I did not think I would get on with anyone in there, but now I have made so many friends and RehabCare is a very good service and if it were me, I would advise people to look into it. If they feel like they have nowhere to go, the services are there, and they are great.

I am on the national advocacy committee and a local committee for the south region and, since I was elected, I have done a lot of activities like social media training, and it is helped me develop a lot. I have done interviews, I have been on the Dublin radio station, I have spoken at conferences, and I have spoken at Coalition 2030.

I think it is very important to stand up for people’s rights because some people might be too nervous to come out and say it, but if you are able to stand up and speak for someone else you’re doing them a favour because they might be too nervous to say it and it might help them more than it would help me because I’d have more experience.

I feel like I am way more confident than I would have been before I went to RehabCare, because with all the programmes and getting us out in the community. I would not have been that much interested in going into community programmes at the beginning but after going over all the information and learning what it is about, it helped me more than I thought it would.”

RehabCare Overview (continued)

Our Year at a Glance

Metric	2024	2023	2022	2024 v 2023	2024 v 2022
Total service users	4,462	4,254	4,150	+5%	+8%
Resource/day service users	1,835	1,827	1,790	-	+3%
Outreach users	1,213	989	825	+23%	+47%
Residential/Supported accommodation and independent living users	241	240	228	-	+6%
Respite bed nights (000)s	10	9	8	+10%	+28%
Respite users	638	620	540	+3%	+18%
PA/Home support hours (000)s	164	165	160	-1%	+2%
Home support users	535	578	767	-7%	-30%



A Word from the Director of RehabCare, Gráinne Fogarty

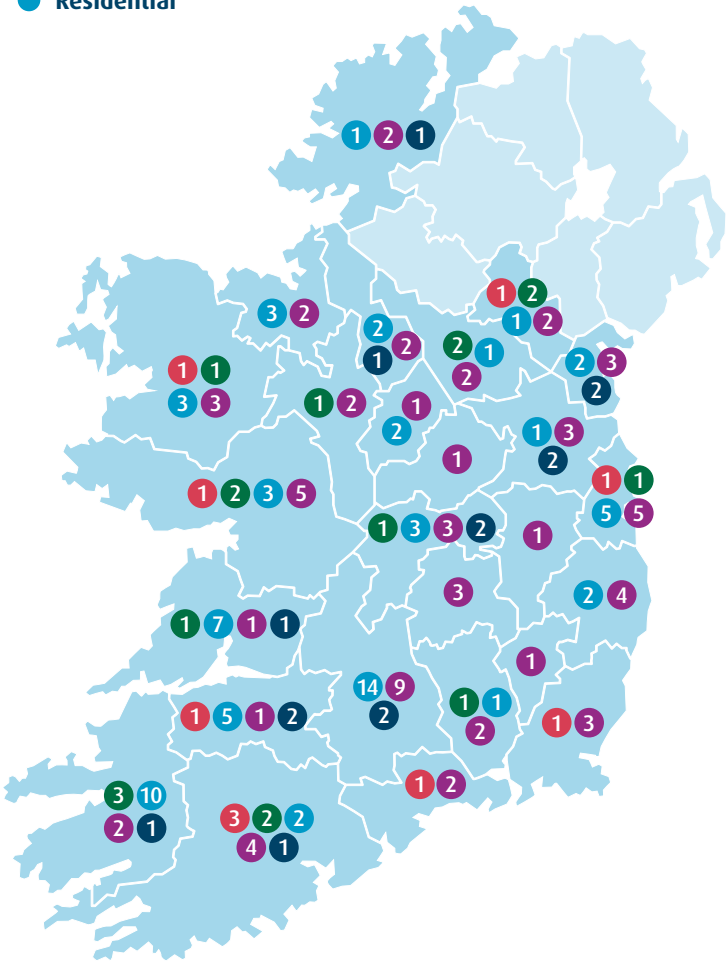
“Over the past thirty years, RehabCare has grown into an extraordinary and dynamic network of community-based health and care services supporting almost 4,500 individuals each year in Ireland. A high point in our celebration of the 75th anniversary of Rehab Group in 2024 was undoubtedly the securing of three awards by RehabCare at the Irish Healthcare Centre Awards for its homecare, residential and day services.

Advocating on behalf of persons with intellectual, physical, or sensory disabilities, mental health issues, autism or acquired brain injury, we provide personalised support across our services. Over the last 75 years, service provision and delivery have evolved, but the ethos of RehabCare has remained steadfast, based on the principle of reducing inequalities amongst people with diverse backgrounds and capabilities.

The following examples show how our services are committed to empowering those we support to live the life of their choosing and to ensure the individuals we support remain at the heart of their own communities. The RehabCare team is committed to breaking down the barriers that stand in the way of inclusion and independence”.

Number of Service Locations

- Home Support/PA
- Outreach
- Residential
- Resource
- Respite



Service Delivery and Service Development

Kerry Community Links

This is an outreach service founded in 2015. Originally established with a core team of just four, it now has 26 employees actively providing support to 39 individuals across the county who require additional support to enhance and maintain their independence. The service is tailored to meet the needs of each person who is referred to it with an emphasis on ensuring that individuals have an opportunity to be more connected, active, and included in their community. A focus on the importance of the family's role in a person's life can be central to planning and service delivery, particularly for young people.

Active citizenship and social role valorisation are two of the most important pillars of support provided. The pliability of the service allows it to transform and adjust to support the person through various stages of their lives as they start or finish education, work or community activities. Kerry Community Links will continue to support them at each step along the way.

RehabCare Healing, Opportunities and Peer Support (HOPS), Dublin

RehabCare HOPS (Healing, Opportunities and Peer Support) is a Dublin city drop-in service that has been operating at its current location since 2003. HOPS offers inclusive support to those experiencing mental health challenges, facilitating people with similar lived experiences to come together in a safe and non-judgemental space. Service users mostly live independently and attending HOPS can significantly dilute the level of social isolation experienced. They enjoy programmes, socialise, and meet with their key workers in relation to their current life situation. A community presence is promoted by pursuing socially valued roles through volunteering and paid employment.

The root of HOPS' success is undeniably its recovery model of service provision led by its trained and compassionate employees. People are offered opportunities to build on their own inherent strengths, establish supportive networks, and pursue their dreams and goals.

Tús Nua Residential Service, Tipperary

As part of Rehab Group's strategic vision, Tús Nua is an exemplary model of how we have integrated and developed our residential autism support services in line with international best practice. Its underlying principles since it opened in 2012 remain the same: recognising and understanding neurodiversity, supporting personal progression and advocacy. The collaborative efforts of the residents, their families, and their service teams have been the cornerstone of progression for individuals. Having

undergone assessment in November 2024, it achieved the Autism Accreditation Aspiring Specialist Award in January 2025 from The National Autistic Society (UK). Experiencing the autism accreditation process in recent months has been insightful, as employees recognised that they can enhance the resident's experiences by understanding that challenge is essential for individuals to develop new skills.

Casla Resource Centre, Galway

Casla Resource Centre is a tri-lingual day service, situated in Connemara in the Gaeltacht. Several employees and service users have Irish as a first language and Irish informs the provision of programmes, information, and workshops to ensure inclusivity and integration within the community. The use of Irish sign language is also promoted, as one of the team is deaf.

Casla has an exceptional record of accomplishment in the delivery of diverse, inclusive and person-centred services. The centre supports the development of advocacy skills, including the campaign for a local bus shelter, which benefited the whole community. The bus shelter won the Galway County Council 2024 National Age Friendly Recognition and Achievement Award in the transport category. The service users are now advocating for the development of a pedestrian crossing, in which they have sought the involvement of local businesses and politicians.



(L-R) Casla Service Users, Fiona O'Donnell, Johnny Lydon, James Coughlan, Padraic Corduff, Patricia Griffin, PJ Conroy

RehabCare Overview (continued)

Breaffy Resource Centre, Green Room Project, Mayo

In 2024, Breaffy Resource Centre upgraded and repurposed an unused room into a relaxation room. The “Green Room” project was achieved primarily through the upcycling of existing materials, supported by fundraising. Those who attend the service have reported how much they appreciate having access to a private, relaxing space in what is a bustling day service.

Mary Moyles, a service user, who took part in decorating the room, said it was so much fun to take part in the project and she now enjoys the peace and quiet of the beautiful space.



Top: (L-R) Alan Cafferkey, Aisling Flynn, Mary Moyles and David Ginty working on the Breaffy Green Room project.
Bottom: The Green Room completed

OASIS and Horse Connect programme 2024, Galway

The benefits of working with horses for autistic people can be a valuable and positive experience, providing emotional regulation, sensory stimulation, and social skills development. In 2024, OASIS outreach day service, with support from the National Lottery, were able to facilitate a six-week horse connect programme. At the start of the 45-minute session, the individuals would go to the stable of the horse they were going to work with, put a bridle on them, walk them to a set point where they would brush them down and comb their mane, and then bring them to the arena to walk and exercise them. Not only did the participants find it an enjoyable and stimulating programme, but the experience also helped to develop their self-esteem and self-confidence.



Deirdre from RehabCare attending the Horse Connect programme in 2024

Service User Testimonial



Áine Dunne from RehabCare Shannon

"I like how RehabCare allows me to make my voice heard. I work hard with staff to make improvements to different areas in our lives, and to advocate for ourselves and others. It makes me feel good to be part of that. This service has supported me to be more confident in my decisions."

Employee Testimonial



Nicky Scudds from CareLink home support services

"We provide services for clients with disabilities. We have a lot of young children and young adults. First thing in the morning we would be assisting clients out of bed, helping them get washed and dressed, helping them decide what they would like to wear for the day. The service is trying to help the person with their independence and trying to promote that as much as possible throughout the day within the client's home. We are very client focused, and client led. It is very much what the client wants to do, and every single client is different. That relationship is important, and it is lovely to see it build over the years that we have been visiting the clients. It is such a rewarding job, just being able to see how you can make a difference to someone's life."

Aine Dunne and Nicky Scudds, service user and employee in RehabCare respectively

Newgrove Housing Association (NHA)

As the Approved Housing Body (AHB) within the Rehab Group, Newgrove plays a vital role in delivering safe, secure, and supportive housing to over 220 RehabCare service users across 60 community-based properties nationwide. A registered charity and separate legal entity with its own Board of Directors, Newgrove continues to grow its impact, adding new homes in Dublin, Wicklow, Kerry, and Offaly in recent years.

With a dedicated team of five managing daily operations, and drawing on the Rehab Group's shared expertise for specialist functions, Newgrove ensures that all tenancies are fully compliant and registered with the Residential Tenancies Board. Importantly, every tenant enjoys the same rights and responsibilities as any renter in Ireland, helping to ensure dignity, autonomy, and inclusion remain at the heart of everything we do.

Funding for all new property acquisitions is through the Capital Assistance Scheme (CAS), a grant provided by the Department of Housing, Local Government and Heritage (DHLG&H) and administered by the relevant Local Authority. In addition to covering organisation running costs, rental income funds day-to-day and planned maintenance. Additional funding for regulatory compliance has been provided by the HSE.

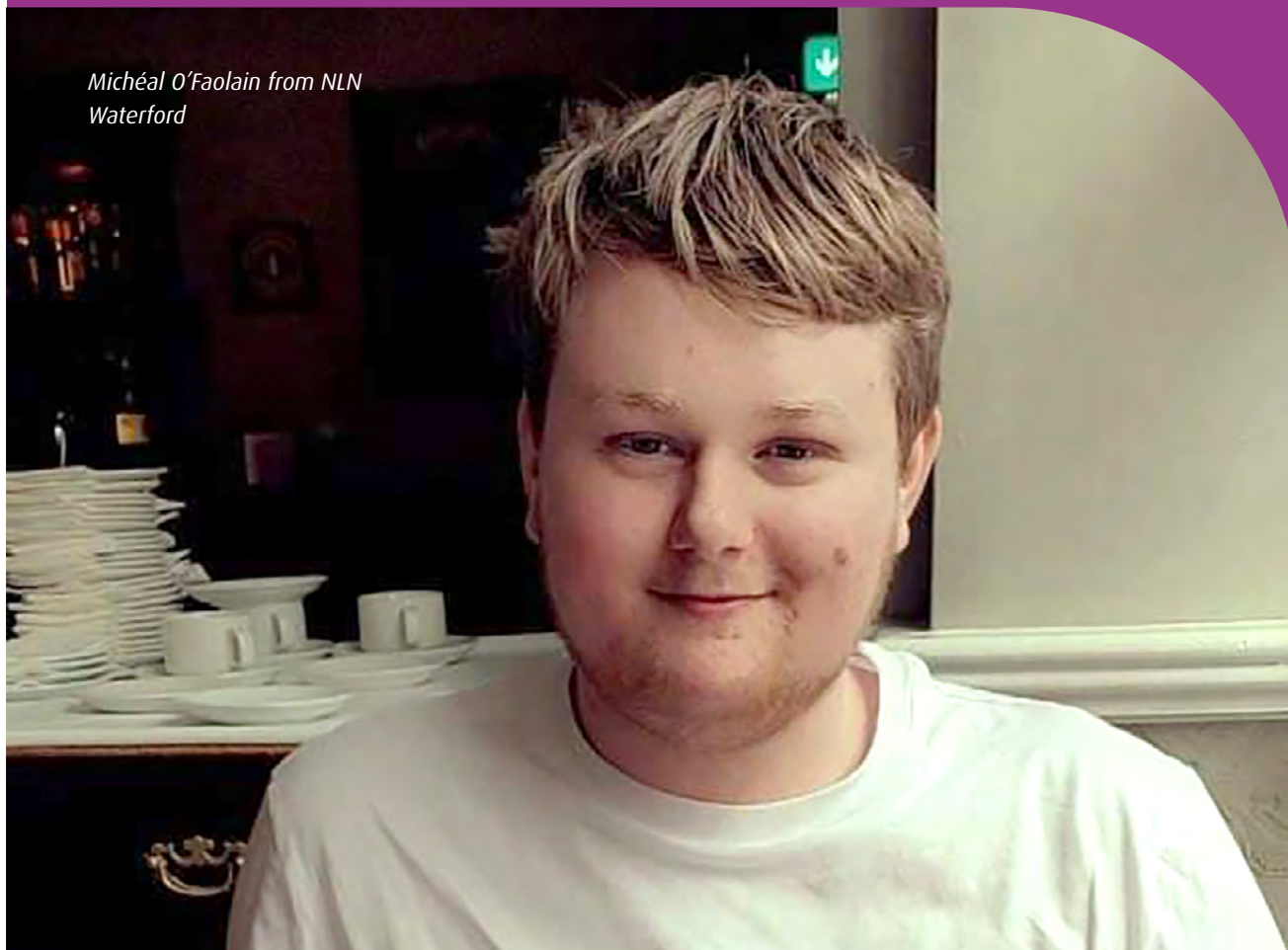
Maintenance of the social housing stock is reliant solely upon rental income. This income is insufficient to cover the anticipated lifetime costs of managing and maintaining the properties. The Company is engaged in sectoral level discussions with stakeholders to seek a resolution to this issue, which is essential for the long-term financial viability of the portfolio.

Newgrove is regulated on a statutory basis by the Approved Housing Bodies Regulatory Authority (AHBRA) and by the Charities Regulator, and completes annual returns for both regulators.

National Learning Network Overview

National Learning Network provides personalised pathways for skills development, enabling progression to further education, higher education and employment in 86 service locations around the country. Its programmes and services provide a personalised, tailored approach to learning for people following a setback, an accident, a mental health issue, an illness, an injury or for those who have a disability and need extra support.

*Michéal O'Faolain from NLN
Waterford*



Michéal O'Faolain from NLN Waterford "I was diagnosed with autism spectrum disorder aged 14, at the peak of the pandemic. When school reopened, I found it practically impossible to attend as I was having multiple anxiety attacks daily and I felt left out – I had no friends and no one to turn to. As a result, I left school shortly after my 17th birthday with no Leaving Cert and no job. I felt lost, I did not see a future and my mental health was lower than ever. Last

year, I found out about NLN through a family friend and attended an interview with the centre manager – it was calm and informal, there was nothing to worry about. The most important thing the NLN has given me is a second chance at getting a quality education, which can then lead on to securing employment. They have helped me develop myself better both academically and personally, which I have never had an opportunity to do before."

Our Year at a Glance

Metrics	2024	2023	2022	2024 v 2023	2024 v 2022
Total beneficiaries	8,270	8,313	7,405	-1%	+12%
Students in Specialist Vocational Training (VT) and Bridging and Transitional Training (RT)	4,870	4,571	4,254	+7%	+14%
People in Labour Market Contracted Training (CT)	1,383	1,036	341	+33%	+306%
Individual Placement and Support clients (IPS)	315	328	328	-4%	-4%
Students supported via Education Support (ESS)	1,702	2,378	2,482	-28%	-31%
Number of Rehabilitation Officer support interventions	13,195	New in '24	New in '24		
Hours of 1-1 and small group literacy and numeracy supports	37,267	34,512	29,208	+8%	+28%
Hours of 1-1 personalised planning supports	38,327	34,344	34,104	+12%	+12%
Hours of supported work experience placement	144,592	135,500	124,224	+7%	+16%
Hours of Irish sign language (hours provided are based on student's needs)	288	1,776	1,776	-84%	-84%
Hours of personal assistance	19,611	2,087	New in '23	+840%	
Hours of assistive technology supports	936	936	New in '23	=	



A word from the Director of Director of National Learning Network (NLN), Lucianne Bird

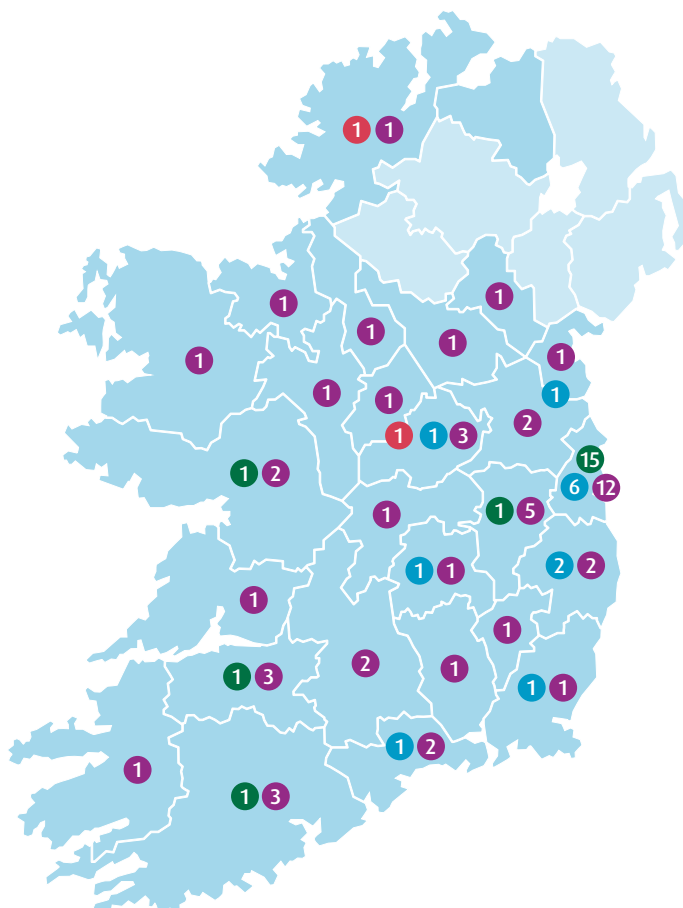
"NLN has a long and proud history of supporting people to achieve qualifications, improve quality of life, and increase participation in their communities and in the workforce. We began in 1948 by training 10 individuals with tuberculosis to return to work; today, we enable over 8,000 people annually to access education and job opportunities.

Our teaching practices are continually evolving in line with international best practices including Universal Design for Learning (UDL). Before the pandemic, NLN began investing in digital upgrades. 2024 saw continued emphasis on integrating technology-enhanced learning, ethical use of generative AI, and professional development for an inclusive digital environment. As our student community has changed alongside demographic trends, so has the composition of our teaching and support teams, as we introduce more personal assistants, behavioural therapists, and communication support workers. Our psychology team continues to build capacity with the team delivering on neuro-affirmative practices and psychologically safe environments. Individual choices and preferences are respected, and difference is celebrated.

The following examples from our services show how they offer inclusive and personalised training to ensure every student's needs are met, and everyone can be their authentic selves in NLN".

Number of Service Locations

- Contract Training
- Education Support Services
- Individual Placement and Support
- Vocational Training/Rehabilitative Training



National Learning Network Overview (continued)

Service Developments

Cara Autism Outreach Service, NLN, Waterford



Students from Cara attending the Waterford Viking Run

Almost 20 years ago, led by NLN Waterford and the HSE, Cara Autism Outreach Service began as a pioneering service in the southeast to respond to the growing population of autistic adults. Starting with only one person, by 2024, it supported over 120. The bespoke service enables these people to overcome barriers to participation in their communities, education and employment. The composition of the team has evolved to include a coordinator, outreach support workers, a rehabilitation officer and psychologist. Through the person-centred planning process, the team responds to each client's needs and desires for the future they wish to lead. In recent years, the service was enhanced by building capacity in peer support through a late diagnosis social group and promoting acceptance and belonging with the transgender community. Cara Autism Outreach Service is seen as an exemplar of good practice in autism informed services. Following an extensive audit process in November 2024, Cara Autism Outreach Service is now recognised as an accredited service by the National Autism Society.

Home Focus, National Learning Network, Bantry

Home Focus, established in 2006, addresses a critical gap in mental health services in West Cork. In 2006, West Cork Mental Health Services had a recovery unit with only 18 beds to serve approximately 55,000 residents. The absence of a community-based crisis service or home treatment service left many people, especially those in remote areas with limited access to transport, without adequate support.

Home Focus is an agile community mental health outreach programme. This service places a strong emphasis on learning and person-centred support, ensuring that individuals are at the heart of the service provided. Lifelong learning is promoted and celebrated, with a keen focus on transferrable skills development that enable people to manage their health, wellbeing and recovery. Peer support and working with employees with lived experience ensure that the recovery ethos is inherent in our practices. It is one of 25 services globally highlighted in the World Health Organisation's (WHO's) Guidance and Technical Packages on Community Mental Health Services for its person-centred and rights-based approach. As an example of the positive effect of the service, one client shared *"without Home Focus, I would be in my bedroom, in my parent's house and I would not exist. No one would see me, and that would be the best-case scenario."*

Education Support Services



NLN psychologists John Regan, Kirsten McBrearty and Mia Dunne at the Psychological Society of Ireland (PSI) 2024 Annual Conference

NLN's psychology-led Education Support Service (ESS) supported 1,702 students attending nineteen further and higher education campuses. In 2024, the ESS team focused on increasing their reach via the design of several e-learning offerings e.g., a suite of six live sessions for 5000+ students attending Mary Immaculate College, Limerick and the continued refinement of Maynooth's Inclusive Learning Online Platform (Milo), which in 2024 provided tailored support to 1,569 students and 208 employees in Maynooth. The team also collaborated with the HSE's National Clinical Programme for ADHD, ADHD Ireland, and the UCD School of Psychology to develop and launch the UniMAAP Programme (University Understanding and Managing Adult ADHD Programme). This is a national initiative that aims to support students with ADHD to thrive, understand their neurodivergence, and improve their self-compassion.

Student Testimonials



Ciara O'Regan, NLN Bantry

"The most important thing that I am getting from NLN is the sense of community. The tutors and the students have a great relationship, and you can hear banter and laughter from every classroom and through the halls. They cater to people from all walks of life and meet you where you are at in your life through inclusion and understanding. The support in my journey of self-discovery and the friendships I have mustered have brought me into a new chapter where I have clear goals and a bright future and career to look forward to."



Thomas Laffan, NLN Portlaoise

"Before I started on employer-based training (EBT) at NLN, I was unsure as to what line of work I wanted to pursue. I had always thought I had wanted to work in an office and would never want to do manual labour. When I joined EBT, Judanne was very supportive and helpful in helping me find out what sort of work experience would both suit and interest me. When I gave Judanne the name of the places that I had an interest in doing work experience in, she helped me contact them about doing work experience. Judanne was able to reach an agreement with Stradbally Ladders for me to do work experience. I eventually received a full-time job offer from Stradbally Ladders which I took. Judanne was very helpful and supportive throughout the whole time I was there."

Employee Testimonial



Daniel Brophy, Instructor at NLN Naas

"I started working in NLN in 2018 as an instructor on the Advance Programme in Naas Town Centre. Respect is crucial in how we work with students. I work with an amazing group of students who display courage and tenacity through working on themselves and their personal goals. It has been a privilege to watch students grow and develop their personal skills and to see the positive change unfold in front of my eyes and to be a part of that change. I have seen the company grow as well through the development of an online planning tool, which has been vital in bringing person-centredness to the forefront of what we do. I have seen universal design for learning becoming more prevalent in the training room through the tech-wheel roll out. This has ultimately created a greater focus on how students engage with the learning. What I admire about NLN is its commitment to diversity and its support of the LGBTQ+ community."

Employability and Social Enterprises Overview

Rehab Enterprises (Ireland and Poland) and Haven Products (Scotland) provide safe, secure, inclusive and accessible employment and training opportunities for people with disabilities across a diverse workforce in the commercial sector. Alongside employment opportunities, our work as part of the supply chain of our local, national and multi-national customers helps them meet their corporate social responsibility and sustainable development goals.



Niamh Delaney at work in Ballyfermot

"My name is Niamh Delaney, and I have been with Rehab since August 1987.

A day in my life sees me working as a general operative in Dublin. I absolutely love my job, and I never missed a day's work last year, even though I travel very far. I do the recycling of paper in the factory, and I work on the machine and conveyor belt every day. I enjoy sorting out the plastics from the paper and get good enjoyment from doing the icon boxes.

I enjoy working with my team, who are my friends now and who cheer me up when I feel down, and I do the same for them.

We enjoy having a laugh and chat about the football as I am a big Villa supporter, the craic is mighty.

I feel happy in work, and my family are encouraging and supportive because of all the friends I have made and new skills I learned".

Our Year at a Glance

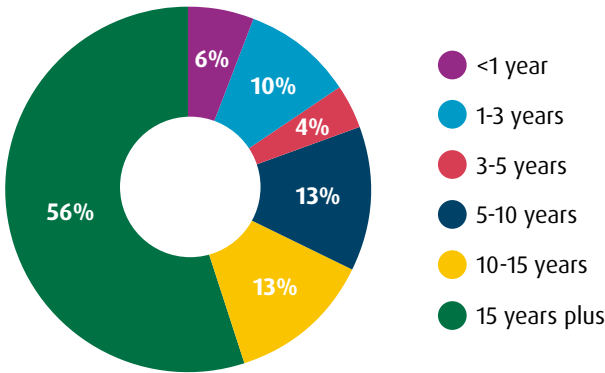
	2024	2023	2022	2024 v 2023	2024 v 2022
Rank as a social enterprise for people with disabilities in Ireland and Scotland	1	1	1	-	-
Computer keyboards distributed by Rehab Enterprises Poland (Lodz) (millions)	3.0	2.8	3.5	+7%	-14%
Recycled waste across Rehab Enterprises (tonnes)	1,988	2,097	N/A	-5%	



A word from the Director of Employability and Social Enterprise, Kevin Gregory:

“Through our commercial trading operations in Ireland, Scotland, and Poland, Rehab Enterprises provides meaningful and sustainable employment opportunities for people with disabilities and other disadvantaged groups. By delivering cost-effective, ISO-certified products and services, we not only meet high standards for our customers but also create pathways to long-term, fulfilling work for our employees.

A testament to this impact is the remarkable loyalty and commitment of our workforce in Ireland. Over 56% of our employees have been with us for more than 15 years, contributing to a culture of deep experience and dedication. The average length of service is 16 years, and notably, 18 team members have been part of Rehab Enterprises for 30 years or more.



% Employees in Rehab Enterprises by Service Length

In Ireland and Poland, we trade under the name Rehab Enterprises, while in Scotland we trade under Haven Products. Our employees proudly provide valued products and services to first responders, local authorities, and small and medium enterprises (SMEs). Our diverse customer base also includes providers of healthcare in Ireland (HSE) and in the UK (NHS), large multinationals including Dell and Bosch in Poland and Trane in Galway, and organisations in the financial and professional services sectors. We work with major national and international bodies in our recycling work, including secure wiping and shredding of hard disks as part of electronic recycling and repurposing. We continue to look for other opportunities and will expand our work in polystyrene recycling in 2025.

Under the Work Ready Programme, we are also working with other companies to maximise the potential of providing permanent employment opportunities for people with disabilities. Board approval was given in 2024 to expand the programme across the Dublin area initially.

Rehab Enterprises receives no government grants. We continue to strive to be financially sustainable and push for improvements to the Irish WSS (Wage Subsidy Scheme), engaging with stakeholders to reduce the gap between it and the minimum wage, which continues to increase. Representations have also been made to Government on the adoption of EU Article 20, which would allow state bodies to reserve part of procurement contracts for social enterprises and other organisations working with disadvantaged persons”.

Employability and Social Enterprises Overview (continued)

Rehab Enterprises Ireland



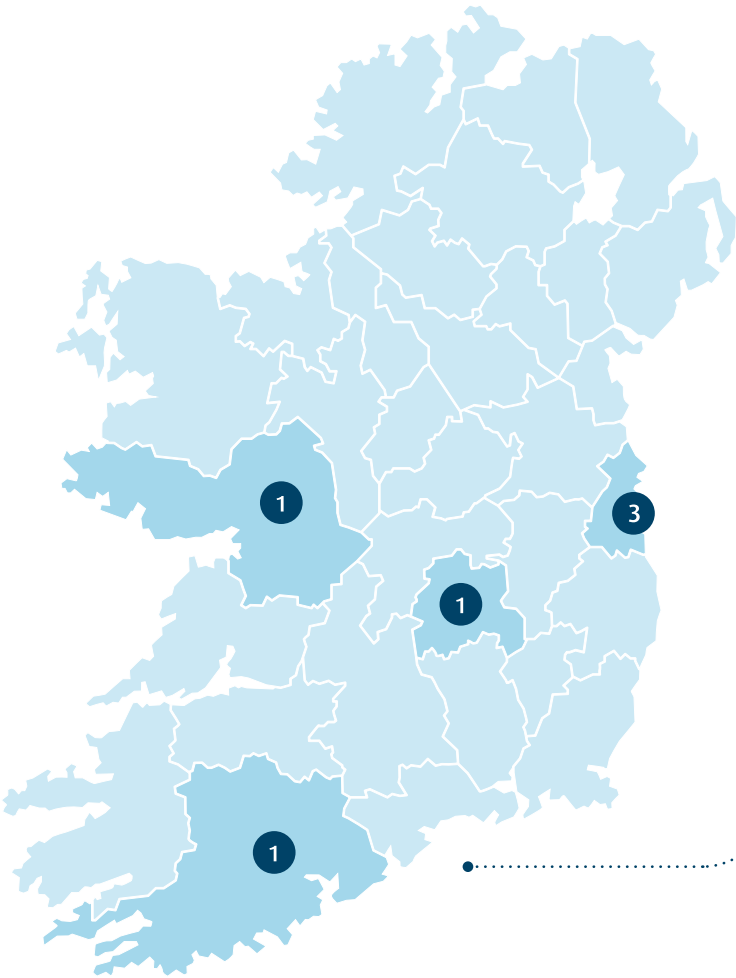
Rehab Enterprises (Ireland) has 6 locations



The 6 locations and Head Office employ 161 employees



In 2024, approximately 51% of employees have a disability



Transitional Workforce Solutions (TWS)

The aim of TWS was to progress people with disabilities towards and into full-time employment with other employers. Rehab Enterprises would facilitate this progression through training, support and integration into the employer’s workforce. Restrictions with the WSS (Wage Subsidy Scheme), on which the TWS programme was based, required a reassessment of this model. The revamped Work Ready Programme (WRP) is unfunded by WSS. It was successfully piloted in 2024, with participants engaged in four pilot locations. One participant continues in the programme and is expected to become a permanent employee of the host company. There were learnings over the course of the pilot where some participants found the work too hard or completed the programme but did not want permanent employment. There were learnings for the host company too, around preparation and investment in time to make the programme work.

Feedback from the Work Ready Programme:

From a participant’s father:

“This programme is a game changer. The adult disability sector is often forgotten in the community and people are left behind. This programme is ensuring that this is no longer the case as we all have a place and a purpose. We will be ever grateful for the chance given to our son who is thriving on this scheme. He loves getting up in the morning. We don’t even have to call him to get up.

It is great that he can join the workforce. His self-esteem is at an all-time high and he has an established sense of purpose. Having colleagues and a workplace is very important to him.”

From Finbarr Clarkson, MD, Gaelite Signs, a WRP host company working in our Ballymount facility:

“Working with the Rehab team on the Work Ready Programme has been key in successfully establishing a new style of joint venture. We are happy to be able to develop relationships with the individual Rehab employees with a view to taking them on directly in due course.

We have found through their can-do attitude and responsiveness to our business objectives that Rehab has helped us achieve our commercial goals and provide meaningful employment opportunities.”



Portlaoise Logistics

At Rehab Logistics Portlaoise, we provide outsourcing solutions to meet the ever-changing requirements of our customers. Kitting services including subcontract assembly, packing, labelling and related activities. We supply disposable personal protective equipment to customers nationwide. CMT (cut make and trim) is part of this business. We also have contracts with Department of Social Protection for the distribution of forms and An Post for writing Santa letters.

With 14 employees, 11 are people with disabilities. We have between 25-30 customers. They know when they place an order with Rehab Logistics, they can depend on us to deliver a quality, on-time service. Companies also know that when working with Rehab Logistics they are fulfilling their own corporate social responsibilities by supporting the employment of people with disabilities.



Tallaght and Ballyfermot

IT recycling, data destruction, paper, cardboard and polystyrene recycling.

Our recycling locations in Dublin provide customers with an ISO-quality-certified destruction and recycling process. It also provides peace of mind that retired IT equipment is securely erased, while maximising re-use where appropriate.

While commodity prices remain volatile, we continue to grow our polystyrene business and will seek to expand into the fish processing industry in 2025. Between the two locations there are 41 employees of whom 25 are people with a disability. Watch [this short video](#) about Rehab Recycle.



Ballymount

Production of housing for reverse vending machines for retailers.

Our employees in Ballymount, in partnership with Gaelite, started producing housing for reverse vending machines for retailers to use for recycling of drink cans and PET bottles. There are six Rehab employees, applying their skills to produce these innovative vending machines for large retailers in Ireland. The machines are part of the very successful recovery of over 35,000 tons of drinks cans and PET bottles annually that were previously not recycled.



Cork

Recycling Services for paper, cardboard and waste electrical and electronic equipment (WEEE) along with value added kitting and assembly services.

We have 19 employees in Cork, of which 13 are part of the WSS (Wage Subsidy Scheme). During 2024, we processed 715 tonnes and dispatched 738 tonnes to downstream partners in compliance with ISO European standards and national waste permits.

The facility is strategically located within 1 km of Cork's city centre and 5 km from most of Cork's pharma and medical device manufacturing industries. These are among our 350 customers, ranging from small family-run businesses to large multinationals. The critical challenges for 2025 include productivity levels from physically demanding work, physical infrastructure, developing sales opportunities and leveraging our unique selling points. Work is progressing to develop a facility to enable recycling of polystyrene, creating additional employment for people with a disability.



Lodz (Poland): Logistics

Support services for customers' manufacturing processes in areas of silk and pad printing, contract manufacturing, rework and sorting with full range of logistics services.

The current Lodz site offers a wide range of turn-key manufacturing and logistics services for its customers. Working in a high-performance business environment, the site continues Rehab Enterprises' mission, with 25%-30% of the 58 employed having a disability.

2024 was a very busy year with increased number of keyboards shipped for Dell and contracts with blue chip customers including Bosch and Corning.

Employability and Social Enterprises Overview (continued)

Case Study: A Brief History of Galway

Material planning, procurement, product assembly/kit building, and logistics services to large multi-national, Bons Secours Hospital and SME customers.

Rehab Enterprises Galway began at Parkmore Business Park West in Galway as a training centre under the National Training and Development Institute (NTDI), where several of the current employees were trainees. In 1994, many of those transitioned to employees in Galway Corrugated Cases (GCC), which provided cardboard packaging to customers nationwide, including long-term and valued customer Thermo King (now Trane Technologies).

In 2005, GCC came together with Connect Industries to form Rehab Recycle Galway (RRG). As RRG transitioned away from packaging, Connect Industries brought a wealth of knowledge and custom from the value-added logistics area.

Connect Industries had been a supplier of Class C parts to Trane for several years and in 2006 RRG won the supply of installation and option kits to Trane's sites in Galway and Shannon, becoming a key supplier into Trane's supply chain.

In 2013, RRG became only the second company in Ireland and third company in Europe to acquire the coveted R2 Recycle standard, which enabled Galway to continue to grow the de-commissioning and recycling services for another customer (EMC/RSA Security's key fobs). The process developed by RRG was recognised to be of such a high standard, it was also considered for use on RSA's US-based product. All this was achieved whilst continuing to grow the business with Trane.

In order to specialise in its value-added logistics services, in 2018, RRG handed over its recycling business to its sister sites in Dublin and Cork, while in 2021, to reflect this new operational focus, its name was changed to Rehab Enterprises Galway.

The local team of hard and smart working employees ensured that 2024 was another successful year. Trane's operation relies on Rehab's "just-in-time" supply of a wide variety of kits in support of each of their refrigeration production lines, with significant ramping up of production early in the year. We operate with 23 employees, of whom 12 are people with a disability.

Sustainability – Reducing Carbon Footprint Through Recycling⁶

At Rehab Enterprises, we work to reduce the carbon footprint of our partners through our professional recycling services. Over the past year, we have diverted significant volumes of electronic waste, paper, plastics, metals, and other materials from landfill, ensuring they are processed through sustainable recycling streams.

By applying the recognised carbon conversion factors, we estimate that our recycling efforts, alongside our downstream partners, have resulted in a total reduction of 2,011 tonnes of CO₂e emissions for the companies that use our services.

Key achievements include:



73,000 tonnes of e-waste recycled, saving approximately 730 tonnes CO₂e



558,330 tonnes of paper/cardboard recycled, preventing 1,005 tonnes CO₂e from being emitted



This equates to the carbon absorption capacity of approximately 144k trees over a year

Through these initiatives, we are contributing to the circular economy by ensuring valuable resources are recovered and reused. Our continued focus on sustainable waste management aligns with our long-term environmental goals and corporate social responsibility commitments.

⁶ Carbon savings are calculated using the following sources: EPA (Environmental Protection Agency): Greenhouse Gas Equivalencies Calculator, WEEE Forum: Data on average recycling impacts, Eurostat and EERA Reports: Electronic recycling benchmarks, UK DEFRA: Government conversion factors for company reporting, WRAP (Waste and Resources Action Programme): Recycling Carbon Impact Data, Scientific Studies and Life Cycle Assessments (LCAs)

Haven Products Ltd – Scotland



Haven Products Ltd is our charity based in Scotland, which provides meaningful employment and training to people with disabilities. It is a listed government supplier on the Scottish Government’s Procurement Framework for Supported Businesses, which provides Scottish public sector and third sector bodies with a route to market for a range of goods and services provided by supported businesses. Haven Products is proud to have achieved the Made in Britain mark as validation of our work in Scotland.

Haven continues to receive considerable support from a range of councillors, government officials, Members of the Scottish Parliament and Scottish Government Ministers. In April 2025, it received a £315k grant from the Scottish Government in recognition of its contribution to the Scottish economy and society, and it is working closely with government officials on a sustainable plan for Haven, our employees and our stakeholders.

Contract Packing

Larbert – Whisky Packaging

This modern, fully bonded contract packing business provides whisky packaging and re-work services to several of Scotland’s whisky distillers and globally known brands. During 2024, Larbert Whisky Packaging saw a continued rise in sales from its key customer, Glen Turner. The future focus of this business unit is to expand the customer base.

Clydebank – Whisky Packaging

This site remains Haven’s longest-serving contract packing business, providing both sub-assembly and prestigious packaging solutions to its two main customers within the whisky sector. Clydebank’s key customer is The Edrington Group, who Haven has served for over 20 years. Cyldebank also provides a quality inspection process for the whiskey

sector, examining bottles and packages individually for blemishes or damage, work that is highly valued by our customers and plays to key strengths of our workforce.

Secure Document Storage and Scanning

Larbert – Haven Document Services

Haven Document Services delivers expert solutions in document management, including data security, certified scanning, digitisation, and the electronic archiving of paper-based documents. Its workforce is trained to handle the technical skills required to deliver a secure document management service.

Scanning services have been provided at scale for Scottish Government, local councils and commercial organisations. The move in house in 2024 of Scottish Government scanning services reduced the storage space requirements for Haven Document Services. Consequentially the leased property in Hillington was exited, as surplus to needs.



Haven Products has 2 locations



Haven Products employs approximately 140 employees



In 2024, approximately 80% of employees have a disability

Textile Manufacturing

Larbert – Haven PTS

Haven PTS is our well-established textile manufacturing business. During 2024, the contract to deliver NHS Scotland nurses’ uniforms contract concluded on the expiry of the contract. Haven manufactured over 300,000 uniforms over the course of this contract. Discussions are ongoing with the Scottish Government and NHS Scotland to continue manufacturing the uniforms. Haven PTS has broadened out its manufacturing work into a range of other items, from cycle jerseys to working with golf bags and horse-riding equipment.

Our Year at a Glance

	2024	2023	2022	2024 v 2023	2024 v 2022
Whisky bottles packed (millions)	1.8	1.9	2.1	-5%	-14%
Nurse’s uniforms (000)s	85	110	110	-23%	-23%
Box files in storage (000)s	9	25	35	-64%	-74%

Support Functions

Corporate Affairs Directorate Overview

Working closely with and supporting all departments within Rehab Group.

Stakeholder Engagement

As a major national provider of government-funded services in Ireland, Rehab Group works in partnership with a range of government departments and statutory agencies. We also work closely with Government Ministers, Ministers of State, opposition spokespeople and public representatives from all political groups to ensure that they are informed of the policies and resources we need to ensure that we can deliver for our service users. Our stakeholder engagement strategy is rooted in strong, mutually beneficial, and collaborative relationships with our service users, policymakers, funders, and other stakeholders underpinned by shared objectives and priorities.

National Advocacy Conference 2024

Our National Advocacy Conference belongs to our service users. In 2024, it celebrated Rehab's 75th anniversary and was attended by approximately 200 people with many more online.



Shona Healy (top) and Finian Ready (bottom), NLN students speaking at the National Advocacy Conference 2024

The annual conference opened with a letter of congratulations on behalf of President Michael D Higgins on the occasion of our 75th anniversary. Distinguished speakers included Minister for Disability, Anne Rabbitte TD, Dr Vivian Rath, a Board Member of the National Disability Authority, and Art O'Leary, CEO of the Electoral Commission of Ireland. During the conference, representatives were appointed to the National Advocacy Committee (NAC). The NAC works throughout the year on the issues that matter most to our service users and their families and informs all of our policy asks across Government.

Election Campaigns and Programme for Government Negotiations



"Disability should not mean disadvantage" was a recurring theme throughout our campaigns, as we sought the support of policymakers in what turned out to be a busy electoral year, with Council, General and European Elections.

We developed and rolled out a voter education programme with the support of the Electoral Commission to support over 1,000 service users to use their voice to effect change in their own lives and to be more active participants in their own community. Through our membership of National Disability Services Association, we were involved in three election hustings in Galway, Limerick and Dublin. Our grassroots election manifestoes were issued to all political parties with engagement at party conferences and through local deputies. Following the General Election, we engaged with the negotiating teams of all political parties/groupings to seek inclusion of our priorities in the future Programme for Government.

Summary of engagement with Government and Oireachtas Members in 2024

- On foot of our 2023 Letters for Learning Campaign, the Joint Oireachtas Disability Matters Committee visited NLN in Ballyfermot in February.
- NLN student Shona Healy and our Director of Learning made a presentation to the Joint Oireachtas Education Committee on the European Year of Skills.
- Minister of State for Business, Employment and Retail, Neale Richmond, met a delegation from Rehab Group to discuss challenges facing Rehab Enterprises.
- Minister of State for Public Procurement, eGovernment and the Circular Economy, Ossian Smyth, visited Rehab Enterprises Tallaght to meet employees and management and discuss government interventions that could support our social enterprises.
- We launched our Pre-Budget submission in Leinster House followed by a meeting with the Lord Mayor of Dublin in the Mansion House.



Barry McGinn, CEO presenting our pre-budget submission to Minister for Disability (Anne Rabbitte TD) and Chairperson of the Disability Matters Committee (Michael Moynihan TD) with representatives of our students and service users, and employees from our Public Affairs and Advocacy Team

- In acknowledgement of our 75th anniversary, representatives from Rehab's board and services were invited to attend President Michael D Higgins' Community Day Garden Party.



Rehab delegates with President Michael D Higgins

Study Visit to Brussels

In December 2024, as part of our activities for International Day for People with a Disability, five advocates from RehabCare and NLN met with MEPs, the European Commission, the Irish Permanent Representation to the EU and several European disability/civil society organisations to talk about their lived experiences with a disability.



Rehab advocates in Brussels for a study visit

Support Functions

Corporate Affairs Directorate Overview (continued)

Communications

Elevating Our Impact: A Year of Celebration, Advocacy, and Visibility

In 2024, the Communications team was pivotal in celebrating Rehab Group's 75th anniversary, driving awareness, engagement, and advocacy across multiple platforms. Through compelling storytelling, testimonial-driven campaigns, and frontline communications support, we ensured that Rehab's mission remained at the forefront, reinforcing our unwavering commitment to inclusion, empowerment, and progress.

To mark Rehab Group's 75th anniversary, we launched a logo design competition, inviting our service users and students to submit a design reflecting our organisation's essence and this significant milestone.

NLN student Zane Jirgensone's winning design featured a symbolic bridge, representing the passage of time and Rehab's role as a bridge to independence for many individuals.



Zane Jirgensone, the designer of the 75th Anniversary Logo

75 Voices campaign for International Day of Persons with Disabilities

To celebrate Rehab's 75th anniversary, we devised a campaign called '75 Voices', a tribute to the individuals and families who have shaped our organisation. At its heart was the 75 Voices Mosaic, a digital installation featuring 75 personal stories from people with disabilities, their families, caregivers, and advocates.



Barry McGinn, CEO with Munster rugby players and representatives from Rehab at Thomond Park on International Day of Persons with Disabilities

Munster Rugby, our charity partner, played a key role in the campaign launch, with players Fineen Wycherley, Oli Jager, Beth Buttimer, and Caitriona Finn joining us at Thomond Park to mark the occasion on International Day of Persons with Disabilities. Their support underscored the powerful role of teamwork and inclusion in driving societal change. We also created a powerful short film on our anniversary, which has been viewed more than 20,000 times, bringing the story of Rehab to a wider audience. Click [here](#) to see the video.

Making Headlines

Throughout 2024, the work of Rehab featured in widespread national and regional media coverage for our organisation. A standout moment of the year was a special episode of RTÉ's Nationwide, celebrating Rehab's 75th anniversary, attracting an average audience of 400,000.

Additionally, a powerful media piece featured Roisin Lenehan, a 23-year-old RehabCare advocate from County Mayo who is visually impaired. Roisin, who recently began travelling independently, used her platform to urge the public to keep footpaths clear, highlighting the everyday challenges faced by those with visual impairments.

Another powerful feature saw Padraig Hannafin, a valued Rehab employee and wheelchair user, appear in *Cúramóirí*, a TG4 documentary series that shines a light on the vital role of carers in Irish society. His story helped illustrate the dedication and impact of professional and family carers in providing life-changing support to those who need it most.



Roisin Lenehan, RehabCare advocate

Empowering Students: NLN Webinar on Overcoming School and College Avoidance

In July, we hosted a highly successful webinar on overcoming school and college avoidance, highlighting the personalised support, resources, and opportunities available through NLN. Delivered by employees and students, the session attracted significant engagement, with 528 individuals registering, 250 attending live, and 272 accessing the recording to date.

Sharing Our Success

Our Rehab Group and National Learning Network social media pages continued to grow in reach during 2024, showcasing the impact of our work on the people using our services, their achievements, the success of local events, and the dedication of our employees. Our campaigning work for 75 Voices was a dominant feature across X and LinkedIn, while a multitude of in-depth and affecting testimonials of people attending RehabCare and NLN proved popular on our Facebook and Instagram pages.



3.2m ↑

Facebook reach
(up 7% v 2023)



1.6m ↑

Instagram reach
(up 15% v 2023)



8.4m ↑

People reached by media mentions
(up 50% v 2023)

Fundraising

We extend our heartfelt thanks to our donors for their kindness in helping us create lasting impact so that our service users can live the lives of their choosing independently.



€1.5m ↑

Total fundraising income
(up 72% v 2023)

The Care Trust

The Care Trust continues to be an invaluable partner, providing an extraordinary €841,000 through their face-to-face fundraising efforts. See Note 16 in the Financial Statements. This generous support makes a profound difference at Rehab Group, and this year will be directed towards two vital projects that will significantly benefit our service users and their families.

Support Functions

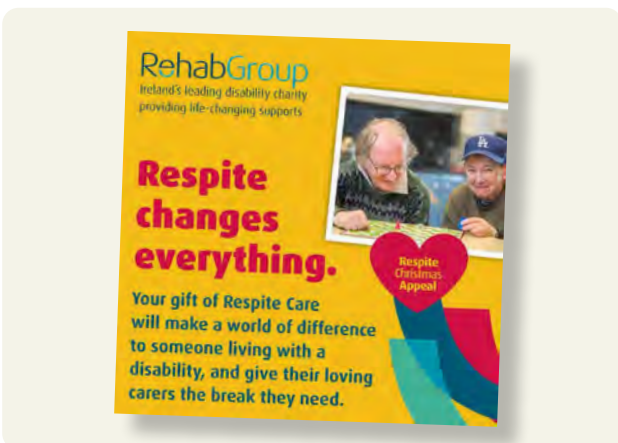
Corporate Affairs Directorate Overview (continued)

The first project is the development of a new NLN College in Drumfinn, Ballyfermot, Dublin. This state-of-the-art campus, opening in 2025, will serve approximately 200 students, providing an accessible learning environment designed to empower individuals to achieve their educational, vocational, and personal goals.



A 3D impression of the new NLN College in Ballyfermot, Dublin

The second is a flagship respite service in South County Dublin, developed in response to the acute shortage of respite care in the region. This urgently needed facility will provide essential support to 70 individuals and their families, offering a safe, accessible, and purpose-built space where they will receive the highest quality of care. By addressing a critical gap in respite services, this facility will have a lasting impact, benefiting not just those who need it today, but generations to come.



A call to action used for the respite Christmas appeal

The support from The Care Trust is instrumental in making our vision a reality, and RehabCare is deeply grateful for this investment and partnership in bringing this much-needed service to life soon.

Internal Fundraising

As part of the roll-out of our fundraising strategy, we have taken significant steps to strengthen our fundraising capacity and ensure long-term sustainability. This included establishing a Fundraising Committee, developing new income streams such as corporate partnerships, trusts and foundations, and investing in technology systems that keep our supporters engaged and connected to our work. In total, we raised €506,000 from these initiatives.

A key milestone in this journey has been the development of our Case for Support, a collaborative effort across the organisation to identify priority projects and raise awareness of our mission.



Deirdre Nevin and Aaron Duffy at the National Learning Network, Navan using the on-site games

Community income saw €172,000 being raised. This reflects the dedication and generosity of our supporters nationwide. We are deeply grateful to all the centres and individuals who took part in walks, quizzes, and organised events, and tackled challenges to raise such an amount. Every effort, big or small, plays a crucial role in helping us generate vital funds at both local and national levels, ensuring we can continue providing essential services to our service users and their families across Ireland.

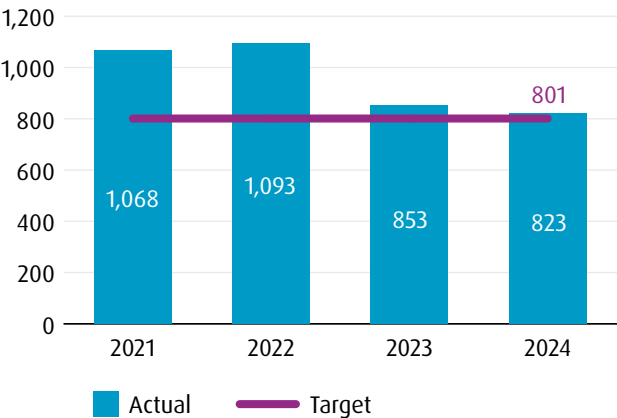


A team from Aircastle on a corporate volunteering experience at Rehab Enterprises, Tallaght

We are grateful to organisations such as PayPal and The Hospital Saturday Day Fund for their generous funding, which is vital in helping us deliver essential service and expand our impact across Ireland.

Climate Action and Sustainability

In September 2024, Rehab Group’s board approved the Rehab Group Climate Action Roadmap 2024. We continue to work towards reducing our carbon footprint by 25% across the lifetime of our 5-year strategy 2022 - 2026 to support the public sector reduction of 51% by 2030. The below table shows a 23% reduction in electricity and gas emissions compared to 2021.



Electricity and Gas Emissions (in CO₂e tonnes)

Through our Green Champions network we completed:

- 24 energy audits across 24 sites prioritising energy efficiency upgrades for high emission sites.
- Received energy and sustainability grant funding of €197,000 compared with €81,000 in 2023.
- Completed five energy efficiency site upgrades compared with 4 site upgrades in 2023.
- Signed up to the Government’s “National Reduce Your Use” campaign.
- Rolled out energy audit checklists to all services to support the reduce your use campaign.
- Engaged with ESB Networks to commence the roll out of SMART meters.
- Included green criteria in Rehab’s procurement policies and processes to ensure environmental considerations were integral to its procurement decisions.

- Our two highly successful activity days (International Bee Day and International Clean-up Day) saw involvement from across Rehab Group, to highlight how sustainability is a key strategic aim for Rehab Group.



NLN students taking part in An Taisce’s Clean Costs Programme

Strategic Change

The Strategic Change team play an integral part in facilitating the implementation of key initiatives across all Group Directorates, embedding the organisation’s strategic priorities.

Collaboration and detailed planning facilitated positive project outcomes and cross-functional impacts in areas such as technical system upgrades as part of the Finance Transformation programme, the development and roll out of the organisation’s intranet and ongoing complex property transitions.

The team has supported the development and implementation of framework documentation, reviewing and streamlining key processes to enhance business delivery.

Information and Communications Technology (ICT)

During 2024, the ICT team focused on delivery of our IT Strategy, which runs up to 2026. Key transformation initiatives delivered for Finance and HR have enhanced our efficiency across the Group and improved the end user experience for our employees and those that use our services. We completed the Security Transformation Programme and will move now into a phase of enhancement and improvement.

Support Functions

Corporate Affairs Directorate Overview (continued)

The team completed the move of our systems from our legacy datacentre into the Azure Cloud (and the closure of that datacentre), reducing risk, improving security and enabling future capability and growth. The legacy Learning and Development Environment (LDE) was also decommissioned and moved into our Microsoft Office 365 environment. This move further enabled a key element of the NLN e-learning strategy for students.

In the compliance area, ICT was the first function to adopt the new risk management framework. This framework, in parallel with the delivery of the Security Transformation, enabled the team to significantly reduce the number of audit recommendations for IT. The year also saw the planned completion of our IT organisational team, including business analysts, the supplier management and business partnering functions, and the recruitment of a new permanent Chief Information Officer (CIO).

Data Protection

There is an experienced Data Protection team in place, comprising the Data Protection and Compliance Officer (DPO) for the EU and UK and a Data Protection and Records Management Coordinator, working to ensure Rehab Group complies with its obligations under the General Data Protection Regulation (GDPR) and related legislation.

In 2024, 25 incidents of personal data breaches were internally reported to the Rehab Group DPO of varying risk levels, compared with 27 in 2023. Of the 25 reported, 5 were assessed as reaching the threshold for notification to the Data Protection Commission (DPC), 1 low, 2 medium and 2 high.

Personal Data Breach Incident Trend 2022 - 2024		
2022	2023	2024
23	27	25

Support Functions

People and Culture Directorate Overview

Enabling our employees to have a rewarding and fulfilling career, with a supportive and inclusive culture that values and celebrates every person.

Diversity, Equity, Inclusion and Belonging (DEIB) initiatives

Our DEIB policy serves as a guiding framework of our initiatives. We are committed to building a workplace where everyone feels valued, respected, and supported. This involved the following key initiatives in 2024:



Inclusive Hiring Practices

We have implemented new recruitment strategies to ensure a diverse pool of candidates, with a focus on underrepresented groups.



Employee Resource Groups (ERGs)

The first Rehab Group Women's Network was established in 2024, with plans to introduce three more ERGs in 2025. These groups offer a space for employees to connect, share experiences, and contribute to company-wide initiatives.



Training and Education

We have launched DEI education programs, including unconscious bias training for all employees involved in the hiring process, as well as improving our ability to accommodate reasonable requests.



Inclusive Benefits

We have expanded our employee benefits, which now include access to 24/7 healthcare options, mental health resources, and flexible work arrangements to better support diverse needs.

Health and Wellbeing

Fostering a healthy workplace is a key priority in enhancing employee well-being and engagement.

In 2024, we hosted fifteen employee wellbeing events, covering a range of important topics. These included initiatives for International Women's Day, Well-Being Week, Pride Allyship Workshops, Breast Cancer Awareness, and Men's Health Masterclasses.

We are committed to providing opportunities for our employees to protect their health and wellbeing.

- Our Digital Doctor service is available to all employees on a 24/7 basis.
- Our Bike2Work scheme encourages employees to prioritise their activity levels.
- Our Employee Assistance Provider (EAP) offers counselling, and financial and legal advice to all employees.
- Our annual flu voucher scheme protects our employees' physical health (i.e. the HSE provides front line care workers a flu shot free of charge. The Rehab scheme covers all other employees).

Employee Engagement and Recognition

Employee Survey

In 2024 Rehab Group partnered with Ipsos B&A, an independent market research company, to develop and roll out our first employee engagement survey since 2017. This was to gather valuable feedback on various aspects of our employee day-to-day experience. We had a positive rate of participation at 46%, providing essential insights to Rehab Group, and helping us to understand what we do well and what we could do even better.

Enhancing Employee Benefits

Our comprehensive benefits package continues to evolve, supporting our ambition to be an employer of choice. In 2024, we introduced and enhanced key benefits, including:

- An Unpaid Leave Policy, which allows employees to take up to two weeks of unpaid leave beyond standard leave entitlements. The scheme went live in April, and we had 43 requests covering 327 days' leave during the year.
- An additional company holiday on Christmas Eve provides extra time to enjoy the festive season.
- A Medical Care Leave Policy that allows five days unpaid leave to look after a loved one with significant medical care needs.

These initiatives are part of our broader commitment to strengthening our employee value proposition (EVP), ensuring we continue to attract, retain, and engage top talent.

Support Functions

People and Culture Directorate Overview (continued)

Remuneration

Rehab Group is committed to fostering a fair, transparent, and equitable approach to remuneration across the organisation. To support this, we have undertaken a comprehensive review of pay structures across all divisions. A key focus is to establish a clear and transparent pay policy, particularly for employees who are not on structured pay scales. This process will ensure consistency, fairness, and alignment with sectoral standards while supporting our long-term goal of a structured and equitable remuneration framework. The review is ongoing and will continue into 2025, with findings and recommendations to be communicated throughout the year.

In 2023, following extensive negotiations between the Workplace Relations Commission (WRC), trade unions, and Section 39 organisations, a pay agreement was secured for the sector. Once funding was received in 2024, Rehab Group worked closely with external HSE consultants, KOSI, to implement the agreed salary uplifts in RehabCare. While HSE-funded services in NLN were excluded initially, through collective efforts with SIPTU, we engaged with the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) to secure pay funding for NLN employees also, ensuring recognition for those delivering essential education services.

Together, we successfully secured the full WRC pay increase, reinforcing our commitment to fair pay and financial security. While this marks significant progress, Rehab employees continue to lag their front-line comparators in the HSE as well as significantly behind other sectors. This leads to continuing high attrition across our teams. While the sustained focus of the management team, along with others in the sector, saw further progression on pay in early 2025, the core ambition remains to attain pay parity and ensure systemic low pay is addressed.

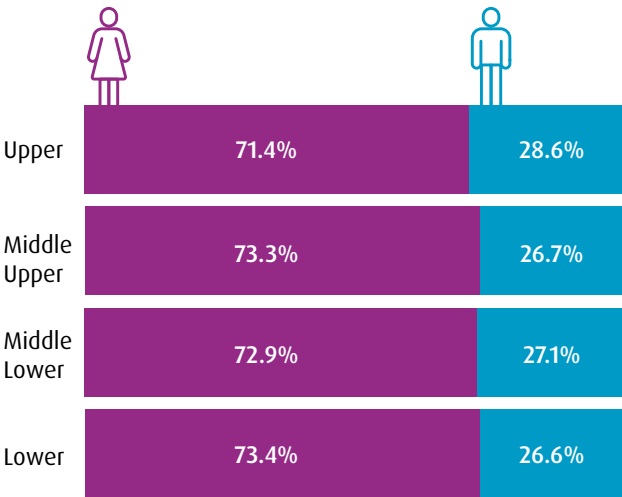
Gender Pay Gap

Our 2024 Gender Pay Gap analysis showed that Rehab Group continues to maintain a significantly lower gender pay gap when compared to the national average in Ireland.



The use of quartiles (dividing employees into four equally sized groups based on hourly pay), allows us to review the distribution of males and females across the pay ranges. As our workforce is predominantly female (72.8%), the below shows that our female employees are distributed fairly consistently across these quartile groups.

Quartiles



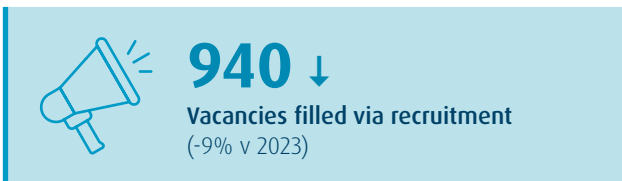
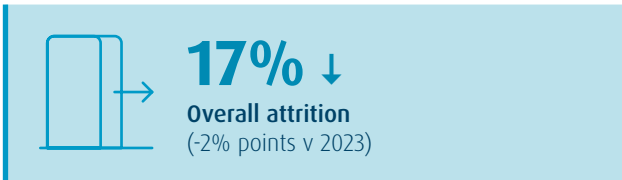
Females and Males by Quartile

While this is a positive reflection of our commitment to fairness, we remain dedicated to achieving gender pay parity.

Career Progression

By streamlining hiring processes and offering clear career pathways, we strengthen employee engagement, improve retention, and enhance workforce stability. Employees are encouraged to take ownership of their career development, supported by structured career planning and internal progression opportunities.

Highlighting the importance of internal mobility, we developed the Internal Movement Programme, which aims to create a more structured and transparent process that enables employees to explore new roles, build on their existing skills, and transition into new positions with greater ease.



With our employee numbers increasing but our attrition rate declining, the internal movement programme has allowed us to fill more roles internally without going through a recruitment process.

Learning and Development (L&D)

In 2024, we made significant strides in our commitment to fostering a learning organisation, which aligns with our People and Culture strategic goals. Supporting managers was a key priority, highlighted by the launch of the new 'Foundation Programme for Managers'. This programme focused on key areas such as 'People Manager Essentials', 'Managing People Performance', and 'Conducting Workplace Investigations'. Additional management training included the rollout of two new online programmes: 'Understanding Unconscious Bias' and 'Risk Management Fundamentals'.

Leadership Development also commenced within the Senior Leadership Team.



87 employees

Sponsored 87 employees in employee development
(+9% v 2023)

Employee development was enhanced with the introduction of online autism modules, a 'Supporting Students Using a Neuro-Diversity Affirmative Approach' course, 'Human Rights and Restrictive Practice' workshops, and a suite of Technology Enhanced Learning modules. These contribute to the development of structured employee L&D pathways, thereby fostering professional growth and meeting organisational needs.

Talent Acquisition

In 2024, we made significant strides in strengthening our Talent Acquisition strategy, enhancing our recruitment processes, and expanding our employer brand.



630 ↓

New external hires
(-2 v 2023)

We continued our international recruitment efforts across a wide network of countries, resulting in 58 job offers, 50 work permit applications being made and 33 approvals as of the end of the year.



Support Functions

Quality and Governance Directorate Overview

Implement effective systems to ensure the provision of high-quality, safe services across Rehab Group, with the voice of our students and service users listened and responded to.

Our Year at a Glance

	2024	2023	2022	2024 v 2023	2024 v 2002
Compliance with HIQA regulations	95%	96%	91%	-1% pts	+4% pts
Students and service users supported by all the clinical teams each month	812	564	New in 2023	+44%	
Safeguarding concerns	672	638	569	+5%	+18%
Percentage of students who completed student survey	72%	75%	62%	-3% pts	+10% pts
Students would recommend NLN to others	98%	95%	95%	+3% pts	+3% pts
Average satisfaction rate of NLN students	87%	86%	85%	+1% pt	+2% pts
% Self Evaluation Questionnaires (SEQ) completed by programmes	99%	88%	91%	+11%	+8%

Quality Framework

The Quality and Governance Directorate developed a quality framework for the organisation in 2024, to provide clarity around what we define as a quality service provision, and to support all parts of the organisation in developing and embedding a culture of continuous improvement.

Regulation

HIQA continued to identify high levels of compliance in inspections conducted in 2024. In total, it conducted 37 inspections across a total of 71 designated centres (an additional two centres compared to 2023). The overall compliance rate of 95% is indicative of the quality and safety of the delivered services and the hard work and dedication of our employees. As with every year, we did experience some regulatory challenges, and work is being completed on compliance plans to address the areas of concern identified.

Quality Assurance and Improvement

Rehab Group is a registered provider of qualifications from Quality and Qualifications Ireland (QQI). It offers 220 quality-assured programmes/services (211 of which are accredited) to almost 3,000 students per year. The "Quality Assurance and Improvement" team provides continuous oversight on the development and delivery of these programmes.

Practice Development: Person-Centred Planning and Support

Rehab Group's Practice Development team plays a key role in enhancing the quality of supports provided to the people who use our services.

With a focus on person-centred practice, the Person-Centred Planning and Support team provide strategic leadership and guidance on person centred planning, needs assessment and service design, in line with international best practice, national standards and regulatory requirements. This is achieved by leading and contributing to the development of policies and procedures, delivering quality improvement initiatives based on feedback from employees and the people who use our services, and facilitating trainings and communities of practice. This is in line with our strategic aim of improving the quality-of-service delivery and ensuring that the voice of service users and students influences that quality improvement.

In 2024, the team undertook several key initiatives to strengthen the quality of Rehab Group's services, including the publication of a fully revised Person-Centred Planning Policy and Standard Operating Procedure, the development of three SharePoint sites for important service delivery frameworks, the national delivery of a suite of online and in-person trainings on the person-centred planning (PCP) framework and the Evaluation, Action and Service Improvement (EASI) tool, and targeted support to prepare for the HSE's first monitoring pilot and ongoing monitoring in 2025.

Complaints and Compliments

It is the policy of the Rehab Group to ensure that complaints and compliments are encouraged, listened to and responded to in a timely manner. The aim is to have a transparent and easily accessible feedback process, with positive and negative feedback welcomed. Our policy is aligned with the HSE's Your Service Your Say Policy.

In 2024, Rehab Group's Compliments and Complaints Management System logged

- 883 compliments. This is a significant increase on the 660 recorded for 2023. The primary areas of feedback were under employee attitude, performance and delivery.
- 497 complaints. This compares to 427 in 2023, 257 in 2021 and 191 in 2020. The year-on-year increases reflects our continued efforts to amplify the voices of the people who use our services. The primary areas of feedback were on communication, dignity and respect, and 79% of complaints were resolved in 30 working days or less.

Psychology Service

Rehab Group's Psychology service employs 44 highly skilled psychologists, including 11 assistant psychologists across three distinct teams. Together, they provide holistic, specialist psychological support to promote educational success, psychological wellbeing and targeted interventions to address mental health difficulties.

In 2024, the team provided direct support to approximately 480 NLN students and RehabCare service users each month, almost 20% more than in 2023. To this end, the team focused on building the capacity of direct support staff. As a result, employees have the skills and guidance they need to deliver high-quality support, and students and service users have greater access to evidence-based and personalised psychology informed support. In addition, the RehabCare team created a National Psychology Referrals Management system which helps to map psychology needs nationally, including external referrals to HSE services, in order to carefully plan support. This data provides key insights regarding the needs of individual services and service users, and how Rehab's tiered model of psychological support can be best adapted to maximise impact for service users.

In addition to the above, NLN's psychology-led, Education Support Service (ESS) supported 1,702 students attending nineteen further and higher education campuses.

Behaviour Support Service

The Rehab Group employs 19 behaviour analysts as part of its Behaviour Support team. These clinical professionals provide intensive, specialist support to people with behavioural expressions of need. This support is typically focussed on helping people to learn skills that replace and prevent behavioural expressions. It also helps create living environments that are fully responsive to everyone's needs.

By the end of 2024, 410 people were referred for behaviour support from Rehab's residential and day services (up from 370 in 2023). In line with this growth in referrals, the team grew by almost 40% (to 14.4 FTE) resulting in a significant increase in the number of people seen per month from 149 in 2023 to 191 in 2024, with a significant number of additional people being supported as part of Rehab's respite services.

This growth in the team also involved two key initiatives: the extension of the behaviour support service to students and employees in six NLN services and the creation of four new roles to provide the appropriate supervisory and governance structure for this growing service.

The goal of behaviour support is to enable people to enjoy greater independence, quality of life and wellbeing. The team invested considerable time in the development of 11 new employee training modules focussed on supporting high-quality service provision by direct support staff. The team also worked with their colleagues in the Psychology service to develop three new modules designed for employees supporting autistic students and service users.

Practice Development: Health and Medicines Management

Rehab's Practice Development Lead in Health and Medicines Management ensures safe and effective healthcare support and medicines management across our services. The Practice Development Lead is a supportive participant in a number of group-wide projects and quality improvement activities.

In 2024, these functions were strengthened via several targeted initiatives, including the establishment of quarterly National Medication Management Forums for service managers to promote learning, the development of documented medication management procedures for home-based services, and the strengthening of NLN's healthcare and medicines risk management capabilities via increased consultation, providing training needs analysis and tailored procedural guidance.

Support Functions

Quality and Governance Directorate Overview (continued)

Research and Dissemination

In 2024, the Psychology and Behaviour Support teams engaged in a variety of external dissemination projects, focussed on showcasing the work of Rehab Group and promoting best practice in the sector. These included various conference presentations, online workshops, radio interviews, research papers, published reports, newspaper and radio reports etc. See selected titles below.

Health and Safety

All health and safety legal requirements are monitored at different levels within the organisation. Each location comes with its own unique profile of hazards, incidents and inherent risks that have the potential to compromise safety. To mitigate these risks, the Health and Safety team operates a robust Health and Safety Framework with employees, service users and students' health and well-being to the fore at all times.

Safeguarding from Abuse

Our National Safeguarding Lead is responsible for ensuring that all legislation and statutory guidance is adopted and complied with to insure we safeguard the welfare of adults and children who access, or come into contact with, our services. We uphold and promote the human rights of all service users. In line with best practice, Rehab Group promotes a 'No Tolerance' approach to any form of abuse.

Rehab Group has developed a comprehensive safeguarding framework and reporting structure to support employees in responding to safeguarding concerns and implementing preventative safeguarding measures. 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.





Service users in RehabCare The Mill Connell taking part in a horticulture course

Chapter 2

Rehab Group Governance

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Codes of Governance and Standards

As a large charity, Rehab Group endeavours to have a governance structure that is fit for purpose. In 2024, it completed a comprehensive review of its Corporate Governance Handbook and all committee Terms of References.

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. To facilitate this approach Rehab adheres to the following codes and standards:



Charities Governance Code

Irish charities are required to report on their compliance with the Charities Governance Code through a declaration on their Annual Report. We are compliant with all the requirements of the Charities Regulatory Authority (Ireland).

Triple Lock

Rehab Group is a Triple Locked charity. The three standards include transparent annual financial reporting, ethical fundraising and good governance.



Given our presence in Scotland too, Rehab is also compliant with the Office of the Scottish Charity Regulator.



Charities SORP

The Charities SORP is a Statement of Recommended Practice that sets out how charities should prepare their annual accounts and report on their finances. Rehab Group is fully compliant with this.



Integrity at Work (IAW)

Rehab Group is a member of IAW, a programme designed by Transparency International Ireland. Rehab signed the IAW Pledge to protect anyone who raises concerns of wrongdoing from being penalised and promises to act in response to those concerns.



Safety and Quality in Healthcare and Social Care

The Health Information and Quality Authority (HIQA) is a statutory, government-funded agency in Ireland which monitors the safety and quality of the healthcare and social care systems. Rehab continues to achieve high levels of compliance with HIQA inspections.



Quality and Qualifications

QQI is the state agency responsible for promoting the quality, integrity and reputation of Ireland's further and higher education system. Rehab Group is a registered provider of QQI awards at Levels 1-5 on the National Framework of Qualifications (NFQ).

Students in NLN can also gain awards from other awarding bodies including:



Additional awards are delivered on Contracted Training including with:



iTEC



Accounting
Technicians
Ireland



Standards for Autism Practice – National Autism Society (NAS)

This accreditation sets the standard for autism practice and provides assurance that an organisation is committed to understanding autism. Two sites in Rehab were assessed for accreditation by NAS in 2024. One centre achieved accreditation status, while the other received aspiring accreditation status. This accreditation will roll out to other services in 2025.



National Disability Authority

New Directions Interim Standards developed by NDA, which will inform all HSE-funded day services in RehabCare, and Rehabilitative Training (RT) and post RT services in NLN.

An tÚdarás Rialála Comhlachtaí
Tiðhíochta Ceadaithe

Approved Housing Bodies
Regulatory Authority



Approved Housing Bodies Regulatory Authority (AHBRA)

Newgrove, as an Approved Housing Body (AHB), is regulated on a statutory basis by AHBRA. AHBRA supports stronger governance and the financial viability of this sector, with a particular focus on safeguarding the significant public investment in the delivery of social housing.

ISO

Our Rehab Enterprises sites are certified as follows:

Site	ISO 9001	ISO 14001	ISO 45001
Ballyfermot	✓	✓	
Cork	✓	✓	
Galway	✓	✓	✓
Poland	✓	✓	✓
Portlaoise	✓		
Tallaght	✓	✓	



ISO 9001: 2015 specifies requirements for a quality management system when an organisation:

- Needs to demonstrate its ability to consistently provide products and services that meet customer and applicable statutory and regulatory requirements.
- Aims to enhance customer satisfaction through the effective application of the system, including processes for improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements.

Codes of Governance and Standards (continued)



ISO 14001 is the internationally recognised standard for environmental management systems (EMS). It provides a framework for organisations to design and implement an EMS and continually improve their environmental performance. By adhering to this standard, organisations can ensure they are taking proactive measures to minimise their environmental footprint, comply with relevant legal requirements, and achieve their environmental objectives. The framework encompasses various aspects, from resource usage and waste management to monitoring environmental performance and involving stakeholders in environmental commitments.



ISO 45001 is an international standard that specifies requirements for an occupational health and safety (OH&S) management system. It provides a framework for organisations to manage risks and improve OH&S. The standard establishes criteria for an OH&S policy, objectives, planning, implementation, operation, auditing and review.

Key elements include leadership commitment, worker participation and hazard identification. ISO 45001 utilises the Plan-Do-Check-Act methodology to systematically manage health and safety risks. It applies to organisations of all sizes and can be integrated with other ISO management system standards.

Structure, Governance and Management

Rehab Group is a company limited by guarantee (CLG), not having a share capital. The Company was formed in 1949 and incorporated in 1953. It is a registered charity. Any commercial activities are operated in pursuit of Rehab Group's charitable objectives.

Internal Audit

Rehab Group's Audit and Risk committee (ARC) has functional oversight of the Internal Audit function and its delivery of Group-wide audits. The Internal Auditor attends ARC meetings and maintains regular contact with the ARC Chair.

Advisory and audit engagements undertaken during 2024 by Internal Audit and its co-source partner Crowe were included in a risk-based plan approved by the ARC. They include gender pay gap reporting, internal investigations, risk management, HIQA assurance, Rehab Enterprises Poland, Haven Enterprises, Aspect A.S. Support Service, safeguarding, The Care Trust, and Governance Code compliance. Internal Audit continuously monitors the implementation of audit recommendations and joins meetings of Rehab's Senior Leadership Team (SLT) throughout the year to discuss the status of engagements and recommendations. Regular progress reports are provided to the ARC and if significant issues arise, they are escalated to the Board. In addition, the role of an Internal Controls Specialist was introduced in 2024 to conduct continuous monitoring and assessment of internal controls across the organisation.

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 Rehab Group 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

New Directors are elected by the Board of the charity at the annual general meeting and serve for a three-year term. The 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 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 Housing Association are recommended by and approved by Newgrove Housing Association Board.

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. See Note 30 on page 126 for more information on this.

Structure, Governance and Management (continued)

Table of membership of Board and Committees (as of 31-Dec-2024)

Member	Rehab Group Board			Committees						
	Date of Appointment	Meetings (As at 31/12/24)	Audit and Risk	Finance	Quality and Safety	Nominations, Governance, Performance and Remuneration	NLN	RehabCare	Fund-raising	ICT Strategy
Aidan Walsh	14/07/2020	8/8		9/9	4/4	3/3				
Philip Burke	20/01/2020	6/8				3/3	5/5			
Criona Cullen	07/11/2022	6/8			4/4				5/5	
David Dalton	25/09/2023	6/8		6/9				4/5		
Fiona Hartley	14/12/2020	6/8					5/5			
Thomas Hunter McGowan	25/09/2023	8/8	5/6							
Martin Kelly	20/01/2020	7/8			3/4	3/3				5/5
Michele McGarry	02/11/2020	6/8		5/9			3/5			
Gillian McMahon	07/11/2022	7/8				2/3				
Ailis Quinlan	25/09/2023	6/8			4/4			5/5		
Peter Rossiter	29/05/2023	8/8	6/6							5/5
Sean Sheridan	29/05/2023	8/8		8/9			3/5		4/5	
Rosemary Smyth	02/11/2020	7/8			4/4			5/5		
Niall Wallace	25/09/2023	6/8	6/6					3/5		
Conor Whelan	29/05/2023	7/8		9/9					3/5	
Aine Dunne²	N/A							3/5		
Wendy Flynn²	N/A						3/5			
Mike Sullivan¹	N/A		5/6							5/5

The names of the persons who were Directors at any time during the year ended 31 December 2024 are set out above. Unless indicated in the below table, they served as Directors for the entire year. The CEO is not a Board member.

¹ Mike Sullivan is not a member of the Board but was an external member of two Board committees in 2024.

² Aine Dunne and Wendy Flynn are not members of the Board but are members with lived experience on the RehabCare and NLN committees respectively.

Members of the Board who left in 2024 are as follows:

Member	Date of Resignation
Kathleen Vickers	26/02/2024

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 employees. 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 ensures that the vision, mission, and core values of Rehab Group are upheld, and it is 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 reviewing 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 by co-opting new members if necessary.

The Rehab Group recruits board members through Boardmatch, the only Irish charity that specialises in not-for-profit board recruitment, recruitment agencies and advertising with the Irish Times. Potential new Directors undergo an interview process and, if successful, are required to complete Garda vetting. All Board members receive board induction, a detailed briefing on the charity's operations and financial affairs and a copy of the Rehab Group Constitution and Corporate Governance Handbook. Board members also receive mandatory training in adult safeguarding and child protection when they start.

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.

The Rehab Group's board completes an internal evaluation of Boards and Committees annually and an external evaluation every three years. In 2023, the Board appointed Carmichael Services to carry out an external evaluation of the Board.

Conflicts of Interest

In 2024, the Board approved and adopted a Conflicts of Interest and Loyalty Policy. The policy is reviewed every three years and provided to Directors on appointment. All Board and Committee meetings include conflicts of interest as a standing agenda item.

A Director is required to identify and promptly declare any conflict of interest or potential conflict of interest, and such declarations are made at the meeting at which the matter is discussed. Any such declarations are recorded under the declarations of interest and in some cases, the person steps out of the conversation.

All Directors are required to sign an annual declaration of interest in connection with their role and a register of interests is maintained by the company secretary.

Board Meetings

Rehab Group's board met eight times in 2024 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 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 of Directors for the board meetings are set out in this report.

Structure, Governance and Management (continued)

Committees

Rehab Group’s board had eight formal committees in 2024. See graphic below.

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 of these groups are included in the specific committee reports below.

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 by the Board.

Senior Leadership Team

Reporting to the CEO, the Senior Leadership Team guides and directs over 3,000 employees to deliver our services in 274 service locations throughout Ireland, Scotland and Poland.

It oversees the day-to-day activities of the organisation and ensures the strategic framework is implemented.

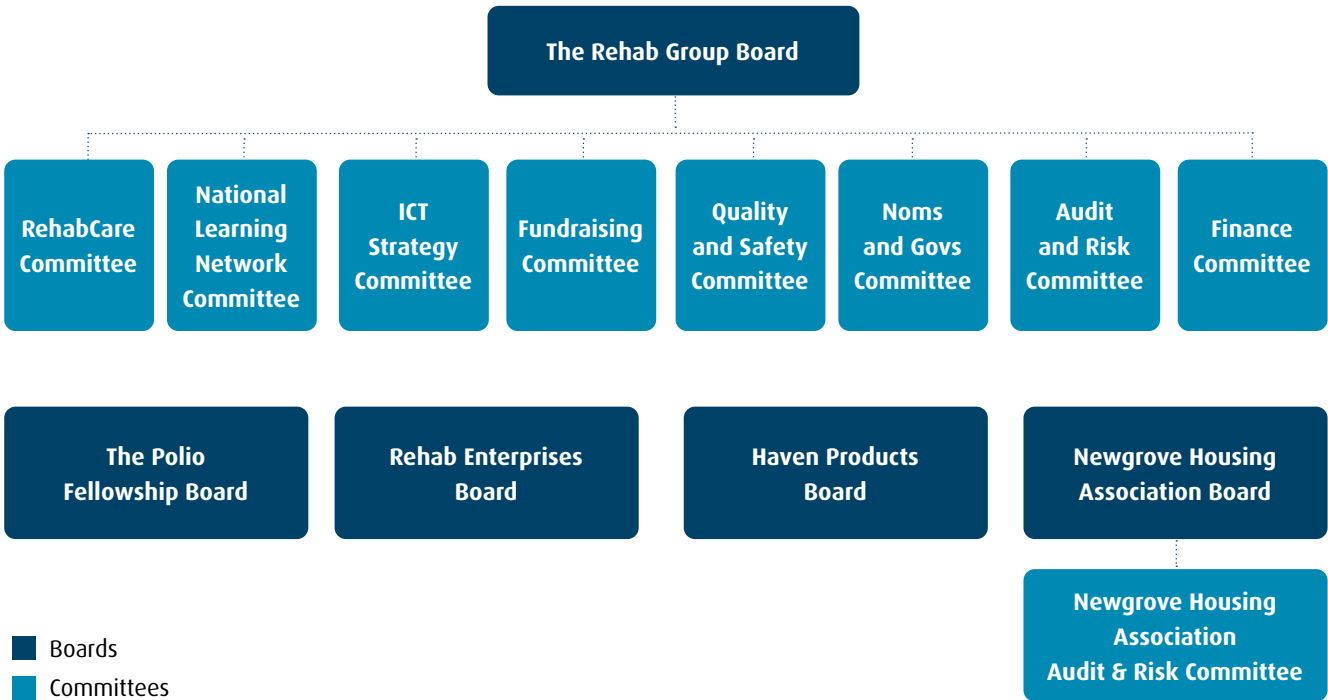
The Senior Leadership Team meet twice a month to discuss both operational and strategic matters. The decision-making process is inter-departmental, which involves multiple internal stakeholders, with the Senior Leadership Team at the head.

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 our services.

Legal Entities

As of 31 December 2024, there were a number of legal entities in Rehab Group. The intention is to reduce this in the years ahead. See Note 34 on page 128 for further information on these legal entities.

The Rehab Group’s board and committee structure





*Mary Niland, Richella Walsh and Sarah Donnellan
from Parnell Place Resource Centre, Limerick*

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.



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.



Fiona Hartley

Fiona Hartley started her career as a teacher in the UK and then worked in the Vocational Education Committee (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.



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.



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.



Gillian McMahon

Gillian McMahon is a Chartered Fellow of the Chartered Institute of Personnel and Development. She is Head of Human Resources at BT Ireland with over 25 years commercially focussed HR and leadership experience in both the public and private sectors. Gillian's experience and interests include strategic HR business partnering, employee engagement, culture development, diversity, equity and inclusion with a personal interest in the inclusion of people with disabilities.



Criona Cullen

Criona Cullen has extensive experience in the not-for-profit sector, having worked in senior fundraising positions in a number of charity organisations over a 25-plus year period. Her roles have included Fundraising Manager, Temple St Children's Hospital, Head of Development, National Gallery of Ireland, Head of Fundraising and Communications, Our Lady's Hospice and Care Services and Interim Head of Fundraising, Irish Heart Foundation. She has worked with several other charities on a consultancy basis. Criona has a Master's degree in Ethics and Corporate Responsibility.



Peter Rossiter

Peter Rossiter is a former banker and has spent over 35 years predominantly in risk management across Ireland, UK, and internationally, including Chief Risk Officer roles with traditional banks and neo-bank start-ups. Peter is currently an Independent Non-Executive Director for Monzo Europe, Owl Payments Europe (Tripadvisor) and a Council Member of the Financial Services and Pensions Ombudsman. Peter is a Business Studies graduate of Trinity College Dublin, a Chartered Accountant and a Chartered Director.



Sean Sheridan

Sean Sheridan is a retired public servant who spent most of his career in local government, including ten years as Director of Corporate Services with Donegal County Council. He holds a Master's degree in business Innovation. He has experience in a wide variety of governance and leadership roles at local, regional and national levels. He is currently a director of a number of public bodies and voluntary organisations, including Pobal and the Citizens Information Board. He has also worked in the private sector on a range of consultancy projects. He has a strong personal interest in the provision of services and supports to people with disabilities.



Conor Whelan

Conor Whelan, a Chartered Accountant, has over 20 years general management experience having been Managing Director of Eason, BWG Foods and Stafford Lynch. He has led significant strategy and change programmes during that time. He was previously Chairperson of Retail Ireland, the retailer representation body in IBEC, Non-Executive Chairperson of Associated Hardware, the builders' merchants' group and was a Director of Repak.



David Dalton

David Dalton is a retired Deloitte Consulting Partner. He is a board Director and advisor focussed on Financial Services, Fintech and Digital Assets. Prior to retiring he was Deloitte Ireland's Chief Strategy Officer and member of Deloitte Ireland's Executive Committee. He previously was the firm's Financial Services Industry leader in Ireland. He has been the Global Investment Management consulting lead and also the North South Europe Investment Management sector leader. David has over 30 years of strategy, innovation and transformation consulting experience.



Niall Wallace

Niall Wallace is a former banker with extensive experience focusing on treasury and risk management. He was educated at the University of Limerick and Trinity College Dublin and is a Certified Bank Director (Institute of Banking). He joined the Board of Rehab subsidiary Newgrove Housing Association in 2022 and Rehab Group in 2023. Niall is also Treasurer of the Museum of Childhood Ireland CLG and a former Director of the UK Asset and Liability Management Association. He is Chair of the Newgrove Housing Association and a Group Audit and Risk Committee member.



Thomas Hunter McGowan

Thomas Hunter McGowan is CEO of Company Rescue Agency Limited since June 2023. Prior to that he was CEO of Kerry Co-operative Creameries Ltd 2017-2023, CEO InterTrade Ireland 2012-2017, Director of Finance Kildare County Council 2008-2012, Managing Director Swansea Cork Ferries Ltd 1989-2008. Thomas is an Honours Commerce graduate of University College Dublin and holds a Master of Commerce from University College Cork. He is a Fellow of the Chartered Institute of Management Accountants and a Fellow of the Chartered Governance Institute. He is a board member of the Riverbank Arts Centre. He was previously a board member of the Cork Chamber of Commerce and served for two terms on the board of Chambers Ireland. He was also a member of the Advisory Board of the Institute for British-Irish Studies, Chairperson of the North South CEO Pensions Committee, a forum member of the ESRI and a Director of Briarstar Ltd and Swansea Cork Ferries Ltd.



Ailis Quinlan

Ailis Quinlan is a public health doctor and has had a long and varied career in senior health service management, during which she oversaw service development in the community and in residential care. As Head of the Clinical Indemnity Scheme at the State Claims Agency, she pioneered the national implementation of Open Disclosure throughout the public health system. She has postgraduate qualifications in management, mediation, quality improvement, risk management, and health economics.

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.

Additionally, the Committee monitors and reviews Rehab Group’s Internal Audit function and the Internal Audit work plan, including the timely remediation of findings. The Committee also supports the Board in carrying out its responsibilities for ensuring that risks are properly identified, assessed, reported and controlled, and it monitors the effectiveness of the risk management framework for Rehab Group.

Overview of the Committee’s Work in 2024

The Committee met six times in 2024. In line with best practice, it also meets with the external auditors and the Head of Internal Audit without any management team members present, allowing for confidential discussions.

Throughout the year, the Committee reviewed the results of the issued Internal Audit reports, the implementation of recommendations, and any open recommendations. It approved the proposed 2025 Internal Audit plan and budget, the 2023 financial statements and annual report, and the plan for compiling the 2024 annual report. The Committee reviewed the external audit plan and post audit report from Forvis Mazars, Rehab Group’s external auditor. Additionally, it regularly reviewed Rehab Group’s compliance with its risk appetite statement, its risk registers, its control effectiveness and management’s response to the principal risks identified with the Rehab Group’s Risk Management Lead.

The focus of the additional work of the Committee during 2024 was overseeing the embedding of the risk appetite statement, risk registers and control effectiveness assessments into day-to-day activities, the rollout of risk management training, and the timely and effective completion of open audit recommendations.

Priorities and Key Tasks for 2025

- ✓ Oversee the progression of the 2025 Internal Audit plan and remediation of Internal Audit findings;
- ✓ Monitor and review the external audit process;
- ✓ Monitor and review the development and finalisation of the 2024 Annual Report and Accounts;
- ✓ Ensure the risk appetite statement, risk management policy, and a robust risk culture are further embedded in the Group’s management. In 2024, a revised risk management framework and risk appetite statement was published supporting Rehab Group to embed a culture of risk management across the organisation;
- ✓ Conduct deep dives into key risk areas.

Peter Rossiter
Chair

Finance Committee

Terms of Reference

The Finance committee (the “Committee”) is responsible for assisting the Board in ensuring the Group is in good financial health and linking the financial health of the Group with its goals and strategy. The Committee supports the Board in its analysis of whether finances will allow the Group to accomplish its objectives.

It monitors the financial performance of the Group, considers appropriate levels of reserves and liquidity, assesses new business cases and capital expenditure proposals, as well as reviewing the annual budget.

Overview of the Committee’s Work in 2024

The Committee met nine times in 2024.

The Committee reviewed the budgeting process and resulting budget. The funding environment was very difficult in that once off inflationary funding received in 2023 relating to 2022, was not forthcoming in 2024 relating to 2023.

The Committee closely monitored the financial performance of the Group’s main operating units against budget and ensured robust cost control was in place. It monitored current and future cash reserves.

The Committee oversaw several projects and priority areas in 2024, including the preparation and review of the annual budget, the ongoing upgrade of the financial systems, the annual insurance renewal, and the assessment of new business cases and capital projects (and subsequent recommendations to the Board).

Priorities and Key Tasks for 2025

- ✓ Oversight of budget 2025;
- ✓ Financial sustainability oversight;
- ✓ Monitoring of cash reserves;
- ✓ Credit control;
- ✓ Capital projects oversight;
- ✓ Financial systems upgrade.

Conor Whelan
Chair

Quality and Safety Committee

Terms of Reference

The Quality and Safety committee (the “Committee”) seeks to ensure an effective and open system of integrated governance for quality, safety and operational risk management across all activities of Rehab Group. It also seeks to maximise a culture of accountability by focusing on lessons learned and continuous improvement.

Overview of the Committee’s Work in 2024

The Committee met on 4 occasions during 2024 and considered quality and safety reports relating to the following:

- Compliance with HIQA and all relevant regulatory bodies.
- Employee recruitment and retention-implications for delivery of safe, high-quality services.
- Risk management.
- Health and Safety.
- Mandatory training of employees.
- Fire safety.
- Medication safety.
- Safeguarding for all service users.
- Open Disclosure.
- Assisted Decision Making.
- Insurance claims.

Priorities and Key Tasks for 2025

- ✓ Implementation of the leadership and outcome measures/effectiveness elements of the quality framework, while ensuring that compliance levels relating to regulation are maintained or increased;
- ✓ Roll out of the Quality Impact Assessment Tool (QIAT) by individuals, services and the organisation, to inform the above.

Ailis Quinlan
Chair

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 2024

The Nominations, Governance, Performance and Remuneration Committee met on three occasions during 2024. Our work addressed the following areas:

- Oversight of the implementation of the October 2023 WRC pay recommendations and funding for these.
- Review of pay policies for employees not on a banded pay scale.
- Review of management’s recommendations for recruitment of new Senior Leadership team executives during the year.
- Review of Rehab Group Constitution.
- Review of the Terms of Reference of the Committee and of the matters reserved for consideration by the Group Board.
- Self-evaluation of the performance of the Group Board, its subsidiaries and its committees during the year and the implementation of recommendations arising from that process.

Priorities and Key Tasks for 2025

✓	Conduct an external Board effectiveness evaluation;
✓	Provide oversight of the implementation of revised pay arrangements following a WRC recommendation;
✓	Provide oversight of our communications with our various regulators;
✓	Consideration of Board succession.

Aidan Walsh
Chair

RehabCare Committee

Terms of Reference

The primary role of the RehabCare committee (the “Committee”) is to oversee the implementation of agreed-upon strategic priorities for RehabCare and its affiliate Newgrove Housing. The Committee updates the Board following each meeting. It also supports the SLT in monitoring and assessing the external environment, risks, drivers, and stakeholder issues, as well as approving the ranking of business priorities.

The Committee reviews business development, quality measures and other matters of concern. It also liaises with the Finance Director and Finance Committee on the funding requirements and priorities for implementation.

Overview of the Committee’s Work in 2024

The Committee met five times in 2024. At the beginning of the year, several strategic priority areas were agreed and signed off by the Board. Across the rest of the year, the Committee had oversight of the following key strategic areas:

- Continue to provide new and innovative progression focused models of accommodation that meet the individual needs and wishes of service users.
- Remodelling existing services to meet individuals’ needs and the challenges with securing properties.
- Secure funding to deliver a respite centre.
- Development of further residential respite provision, with approval granted to invest in this.
- Continue to promote RehabCare day care services for school leavers.
- Ongoing review of home support services.
- Services of concern noted by HIQA and the organisational response to these matters.
- Compliance with New Directions.
- Progress with appointing Multi-Disciplinary Teams (MDT) across the Group.
- Continued representation on the Committee of a member with lived experience.

Priorities and Key Tasks for 2025

✓	Approve the ranking of business priorities;
✓	Provide oversight of the implementation of the identified strategic priorities for Rehab Care and its affiliate Newgrove Housing.

Rosemary Smyth
Chair

National Learning Network Committee

Terms of Reference

The primary role of the NLN Committee (the “Committee”) is to assist the Group’s board by supporting and advising the leadership team of NLN in the implementation of agreed strategic priorities, having particular regard to the Strategic Implementation Plan, the Business Plan reports furnished by the SLT, and milestones and key performance indicators approved by the Board.

Overview of the Committee’s Work in 2024

The Committee met five times in 2024 and reviewed progress against agreed strategic priorities set out in NLN’s Business Plan 2024. The Committee provided expert advice and guidance in relation to the delivery of programmes and services across NLN’s interlinking suite of educational, training, and employment services, ensuring the focus remained on enhancing the quality-of-service delivery and optimising the student experience.

NLN remains committed to expanding digital learning opportunities for all students and broadening its services to ensure equity of access and opportunity. The Committee continued to focus on stakeholder engagement, building strategic partnerships, and strengthening financial performance.

Priorities and Key Tasks for 2025

- ✓ Support and facilitate the work of the SLT in achieving NLN’s key objectives;
- ✓ Ensure that NLN has an active voice at the Board and that NLN’s opportunities and challenges are adequately considered;
- ✓ Drive innovation in digital learning and accessibility, ensuring all students benefit from the latest advancements;
- ✓ Enhance collaboration with industry and external stakeholders to create more employment pathways for graduates;
- ✓ Monitor and evaluate the impact of the regional management structure, ensuring continuous improvements in efficiency and service quality.

Philip Burke
Chair

ICT Strategy Steering Committee

Terms of Reference

The ICT Strategy Steering Committee (the “Committee”) is responsible for providing oversight and support to the executive team on ICT strategy and performance.

Overview of the Committee’s Work in 2024

The Committee met on five occasions in 2024. The ICT team made considerable progress in delivering the current ICT Strategy, which runs up to 2026.

The Committee oversaw the following work in 2024:

- The Security Transformation initiative continued with over 30 initiatives implemented as per the Grant Thornton recommendations. This has resulted in a much-improved security posture.
- Progress was made in building out the IT team and in improving skills through investment in training. A new permanent CIO was recruited as well as key roles in business analysis, supplier management and business partnering functions.
- During 2024, several key systems supporting Finance and HR were upgraded, resulting in significant improvements in process automation and reporting.
- IT completed the move of systems from a legacy datacentre into the Azure cloud (and the closure of that datacentre).
- The legacy Learning and Development Environment (LDE) system was decommissioned and moved into the Microsoft Office 365 environment.
- A programme of site visits to key locations was initiated with a view to assessing how well IT was serving the business and to assess future needs. This included implementing improvements to Wi-Fi and networks as well as upgrading end user’s devices. It also included soliciting feedback on areas where IT could add additional value and where IT service improvements were needed.
- A greater focus was applied to assessing and managing the performance of our suppliers.

Priorities and Key Tasks for 2025

- ✓ Support the executive team by overseeing the implementation of the ICT Strategy and tracking progress against agreed objectives;
- ✓ Emphasis will be placed on using technology to deliver transformation through increased automation and use of state of the art tools and technologies to drive efficiency and improve services offered.

Martin Kelly
Chair

Fundraising Committee

Terms of Reference

The role of the Fundraising committee (the “Committee”) is to oversee our agreed fundraising strategy and to raise additional funding for Rehab Group priorities.

In addition, the Committee supports the Senior Leadership Team (SLT) to deliver on this strategy by highlighting Rehab Group key projects, ensuring that fundraising is embedded across the organisation, and agreeing on income targets while allocating appropriate budget to ensure our fundraising goals are achieved, monitoring results and performance.

The Committee champions fundraising at Board and executive level and guides the fundraising team.

Overview of the Committee’s Work in 2024

The Committee held its first meeting of 2024 in March with the terms of reference agreed and adopted. The Committee met on five occasions in total.

The Committee’s main priority for 2024 was to roll out the fundraising strategy as well as developing a Case for Support, which will identify critical gaps in our service delivery where we can seek funding from external stakeholders. In addition, it reviewed fundraising activity, local balances and the income and expenditure of The Care Trust funds.

Priorities and Key Tasks for 2025

- ✓ Provide oversight of the roll out of the fundraising strategy and development of strategic fundraising priorities in support of Rehab Group priorities;
- ✓ Support the Head of Fundraising to achieve strategy objectives;
- ✓ Monitor budgets and performance.

Criona Cullen
Chair

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, Parkwest Business Park, Dublin 12
Board of Directors	Aidan Walsh Philip Burke Criona Cullen David Dalton Fiona Hartley Martin Kelly Michele McGarry Thomas Hunter McGowan Gillian McMahon Ailis Quinlan Peter Rossiter Sean Sheridan Rosemary Smyth Niall Wallace Conor Whelan
Company Secretary	Rehab Secretarial Limited
Chief Executive Officer (CEO)	Barry McGinn
Auditors	Forvis Mazars, Chartered Accountants & Statutory Audit Firm, Harcourt Centre, Block 3, Harcourt Road, Dublin 2
Bankers	Allied Irish Bank plc, 100/101 Grafton Street, Dublin 2 Bank of Ireland, College Green, Dublin 2 Barclays Bank plc, P.O. Box 5960, 15 Colmore Row, Birmingham, BX32EP Royal Bank of Scotland, 1st Floor, 100 West George Street, Glasgow, G2 1PP
Solicitors – Ireland	Beauchamps, Sir John Rogerson's Quay, Dublin 2 McCann Fitzgerald, Riverside One, 37 - 42 Sir John Rogerson's Quay, Grand Canal Dock, Dublin 2
Solicitors – UK	Withers Solicitors, 20 Old Bailey, London EC4M 7AN Wright, Johnston & Mackenzie LLP, 302 St Vincent Street, Glasgow G2 5RZ

Directors' Report

The directors present their annual report and audited financial statements for the year ended 31 December 2024.

Principal Activity

Rehab Group is an independent voluntary organisation providing services and supports for people with disabilities for 75 years.

RehabCare provides a range of support services for people with disabilities, mental health difficulties and to older people, supporting them to maximise their independence and their participation in the community.

National Learning Network (NLN) provides high-quality, individualised and certified education and training programmes, guided by international best practice in disability inclusion.

Employability and Social Enterprise division provides supported employment, work placements and progression opportunities for people with disabilities, whilst delivering a wide range of services to customers in the public and private sectors.

Future Developments

During 2024, Rehab completed a mid-cycle review of its current Strategy "*Delivering Our Future*". As it enters the 4th year of this 5-year strategy, it will continue to build on the solid foundations created over the past three years in key growth, development and enablement areas.

Arising from this review, it will work to develop strong relationships with newly formed structures in the HSE and the new Government to ensure effective collaboration and improved information sharing. It will seek to consolidate services, particularly within RehabCare, ensuring quality remains consistent and key areas of staffing risk are stabilised and addressed. NLN will open a new student-centric college in Dublin and review its current nationwide spread of operations and Rehab Enterprises will introduce a new employment model to support workers with disabilities.

Additionally, Rehab will focus on expanding multidisciplinary teams and progress towards autism accreditation to improve quality, safety, and governance. It will continue to implement its ICT enablement strategy, supporting operational improvements and responsiveness across Finance, People and Culture and NLN.

Workforce stability and a better employee experience are central to the people strategy and will be a key focus in the year in prospect. We strongly welcome recent progress made towards improving the terms and conditions of staff in our funded services arising from the recent agreement at the Workplace Relations Commission (WRC). Equitable compensation for all our dedicated employees is a major priority, and we remain committed to advocating for the fair treatment of all our staff, including pay parity with staff providing similar services in HSE/Section 38 providers.

Exchequer Funding

Funding from the HSE and the ETBs continues to provide the majority of total income.

Financial Results

Financial Results for 2024, under SORP accounting, show a net gain of €4,570k.

	€'000
Income 2024*	183,737
Income from associated companies (TCT)	888
Expenditure 2024**	(180,055)
SORP Net Gain 2024***	4,570

Directors' Report (continued)

*Further Clarification on Income €183,737k

- Under SORP Accounting, both operating and capital income are accounted for in full in the year of receipt, once there is evidence of entitlement, however only a percentage of the costs is depreciated in the year of receipt (the remainder of which will be depreciated in future years). As a result, the SORP surplus does not reflect the underlying trading results – being operating income less operating expenditure occurring in the year.
- In 2024, Newgrove Housing Association received over €0.5m of capital related grant income, all of which is recognised under SORP in 2024 and as noted above will only be depreciated over future years.
- Income includes fundraising income of €678k which is held for specific purposes.

**Further Clarification on Expenditure €180,055k

- Rehab Group's payroll expenditure was reduced by the impact of in-year, time-related savings. The savings arise from difficulties in filling vacant posts and retaining existing staff, in a competitive employment market. The fact that the pay and conditions of staff in Section 39 organisations are less than those of HSE/Section 38 organisations is a contributing factor. The application of the new WRC Section 39 pay agreement, referenced above, should mitigate but will not eliminate these difficulties.
- Operational expenditure in 2024 was further reduced because of essential expenditure being deferred due to uncertainty of funding and the impact on procuring works e.g. property maintenance and refurbishment, enhancing/modernising service infrastructure.
- Planned capital expenditure in 2024 was not all complete in 2024 and elements will be carried forward to 2025.

***Further Clarification on SORP Net Gain €4,570k

- As noted above, this SORP net gain of €4,570k includes:
 - CapEx funding €920k
 - The Care Trust (TCT) fundraising €888k
 - Newgrove once-off capital grant income, which is recognised in full in year of €479k
 - Reversal of historical pension accruals €1,916k.
- If these once-off items were stripped out, it would result in a Net Operating Surplus position of €367k.

Financial Review

Rehab Group is in ongoing dialogue with its principal funders to address key financial challenges, specifically:

- Shortfalls in core service funding and the absence of multi-annual funding models, adjusted for changing need and inflation.
- Cost pressure arising from increased compliance/regulatory obligations.
- Requirement for sustained investment in the resilience of its Information and Communications Technology (ICT).
- Inconsistencies in funding approaches.

The Directors are appreciative of the quantum and level of services provided by front-line staff, support staff and management of Rehab Group. The Board and the Senior Leadership Team are committed to addressing the issues noted above to ensure the future financial sustainability of the organisation for the individuals it supports.

Financial Health

As at 31 December 2024, the Rehab Group had consolidated net assets of €77.4m (tangible fixed assets of €46.6m, investments of €0.3m and net current assets of €32.2m less provisions and creditors due after more than one year of €1.7m).

Capital expenditure in 2024 amounted to €3.9m (2023: €6.4m) of which €1.3m was spent on buildings, fixtures and fittings for new or improvement works to existing services.

Directors' Report (continued)

The change in cash and cash equivalents showed a net inflow of cash of €1.4m during the year (2023 inflow: €2.4m) and before financing activities resulting in a net inflow of cash of €1.5m (2023 inflow: €2.6m).

Finally, a foreign exchange gain of €78k, together with the above (the SORP net gain of €4,570), resulted in a net increase of €4,648k in funds for the year compared to a net increase of €6,013k in 2023.

Key Financial Risks and Uncertainties

- Ability to secure additional funding required to meet core funding shortfalls, increased costs of running services, expanding compliance/regulatory obligations, changing needs and required capital investment.
- Dependency of Rehab Enterprises on a small number of key customers to support its overall operation.
- Sustainability of Haven Products considering the loss of key Government contracts in Scotland.

Reserves

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 organisation. 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.

The Group 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 2024, the total funds held on a consolidated basis are €77.4m and this includes:

- €40.5m Unrestricted funds
- €5.3m Designated funds
- €31.6m Restricted funds

As at 31 December 2024, unrestricted funds amounted to €40.5m (2023: €38.6m). A substantial proportion of these unrestricted funds are non-liquid assets and ringfenced for use, in operational activities (fixed assets are used for service provision) and the Board are conscious of the need to maintain adequate liquid reserves to develop the organisation in line with our five-year strategic plan.

From 1 January 2024 the HSE funding in NLN was recognised as restricted funds as agreed between the Rehab Group and the HSE.

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 organisation can meet its obligations as they fall due. The Finance Committee will be reviewing the Reserves Policy again in 2025.

The analysis of net assets between restricted and unrestricted funds is shown in note 24.

Remuneration

Note 11 to the financial statements gives comprehensive details of Staff Costs and Remuneration. With regards to Executive Remuneration, this includes salary, company cars or a car allowance and pension contribution.

All Directors of the Company are non-executive and receive no remuneration.

Directors' Report (continued)

Subsequent events

Following talks facilitated at the Workplace Relations Commission between Employee Representatives and the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) an agreement was reached regarding pay for Section 39 workers. The agreement runs until 31st October 2026. The agreement includes an increase of 2.25% backdated to 1st October 2024, with four other salary increases planned for 2025 and 2026.

This agreement is a post year-end event, and the related income and expenditure have not been recognised in 2024. The organisation awaits funding to implement the pay awards for employees.

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.

Directors

The names of the persons who were Directors at any time during the year ended 31 December 2024 are set out below. Unless indicated otherwise, they served as Directors for the entire year.

Aidan Walsh
Philip Burke
Criona Cullen
David Dalton
Fiona Hartley
Martin Kelly
Michele McGarry
Thomas Hunter McGowan
Gillian McMahon
Ailis Quinlan
Peter Rossiter
Sean Sheridan
Rosemary Smyth
Kathleen Vickers (resigned 26 February 2024)
Niall Wallace
Conor Whelan

Company Secretary

Rehab Secretarial Limited

Transactions with Directors

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

Directors' Report (continued)

Related Parties

Details of transactions with related parties and connected organisations can be found in note 33 to the financial statements.

Political donations

Neither the Company nor any of its subsidiaries 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:

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

Auditors

In accordance with Section 383(2) of the Companies Act, 2014, the auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to continue in office.

The Directors' Report was approved by the Board and authorised for issue on 26-Aug-2025.

A Walsh
Director



P Rossiter
Director



Date: 26-Aug-2025

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



P Rossiter
Director



Date: 26-Aug-2025

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 2024, 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 Group as at 31 December 2024 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.

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.

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

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 on page 82, 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.

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.

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

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

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

Aedín Morkan

for and *on* behalf of Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Date: 26-Aug-2025

Consolidated Statement of Financial Activities

(Including an income and expenditure account)

For the Year Ended 31 December 2024

	Notes	Unrestricted 2024 €'000	Restricted 2024 €'000	Total 2024 €'000	Total 2023 €'000
Income and endowments					
Income	3	34,035	149,702	183,737	172,517
Group income		34,035	149,702	183,737	172,517
Income from donations and legacies					
Fundraising, donations and legacies	4	661	17	678	166
		661	17	678	166
Income from charitable activities					
Grant income	5	-	479	479	2,643
Training, support and employability	6	8,359	48,030	56,389	52,523
Day activity and care services	7	488	101,176	101,664	93,272
Social enterprises	8	24,087	-	24,087	23,913
		32,934	149,685	182,619	172,351
Other income					
Net gain from disposal of tangible fixed assets		440	-	440	-
Total income and endowments	3	34,035	149,702	183,737	172,517
Expenditure on:					
Raising funds					
Voluntary costs including fundraising and donations		(721)	(65)	(786)	(35)
Charitable activities					
Training, support and employability		(7,354)	(48,423)	(55,777)	(52,049)
Day activities and care services		(1,400)	(97,713)	(99,113)	(91,365)
Social enterprises		(24,344)	-	(24,344)	(23,812)
		(33,098)	(146,136)	(179,234)	(167,226)
Total expenditure	9	(33,819)	(146,201)	(180,020)	(167,261)

Consolidated Statement of Financial Activities (continued)

(Including an income and expenditure account)

For the Year Ended 31 December 2024

	Notes	Unrestricted 2024 €'000	Restricted 2024 €'000	Total 2024 €'000	Total 2023 €'000
Net income for the year before tax	10	216	3,501	3,717	5,256
Tax charge	13	(35)	-	(35)	(36)
Net income for the year after tax		181	3,501	3,682	5,220
Group share of resources in associate	16	888	-	888	758
Net income for the year before transfers		1,069	3,501	4,570	5,978
Transfer between funds	23	155	(155)	-	-
Net income before other recognised gains and losses		1,224	3,346	4,570	5,978
Other recognised gains and losses					
Exchange gain on foreign currency net assets	23	-	78	78	35
Net movement in funds		1,224	3,424	4,648	6,013
Fund brought forward 1 January	23	44,552	28,208	72,760	66,747
Fund balances carried forward 31 December	23	45,776	31,632	77,408	72,760

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 91 to 132 form part of these financial statements.

Consolidated Balance Sheet

As at 31 December 2024

	Notes	2024 €'000	2023 €'000
Fixed assets			
Tangible assets	15	46,547	47,499
Investments	16	336	289
Total fixed assets		46,883	47,788
Current assets			
Stocks	17	916	1,356
Debtors	18	24,426	23,884
Cash at bank and in hand		29,539	28,175
		54,881	53,415
Creditors – amounts falling due within one year	19	(22,673)	(26,372)
Net current assets		32,208	27,043
Total assets less current liabilities		79,091	74,831
Creditors – amounts falling due after more than one year	20	(111)	(222)
Provisions for liabilities and charges	21	(1,572)	(1,849)
Net assets		77,408	72,760
Funds			
Restricted funds	23	31,632	28,208
Unrestricted funds	23	45,776	44,552
Total funds		77,408	72,760

The notes on pages 91 to 132 form part of these financial statements.

On behalf of the board



A Walsh
Director



P Rossiter
Director

Date: 26-Aug-2025

Company Balance Sheet

As at 31 December 2024

	Notes	2024 €'000	2023 €'000
Fixed assets			
Tangible assets	15	27,694	28,088
Investments	16	385	338
		28,079	28,426
Non-current assets			
Debtors: amounts falling due after more than one year	18(a)	555	555
Current assets			
Stocks	17	16	16
Debtors: amounts falling due within one year	18(b)	20,753	18,815
Cash at bank and in hand		21,195	20,541
		41,964	39,372
Creditors – amounts falling due within one year	19	(18,850)	(21,043)
Net current assets		23,114	18,329
Total assets less current liabilities		51,748	47,310
Provisions for liabilities and charges	21	(210)	(310)
Net assets		51,538	47,000
Funds			
Restricted funds	23	18,279	14,722
Unrestricted funds	23	33,259	32,278
Total funds		51,538	47,000

The notes on pages 91 to 132 form part of these financial statements.

On behalf of the board



A Walsh
Director



P Rossiter
Director

Date: 26-Aug-2025

Consolidated Statement of Cash Flows

Year Ended 31 December 2024

	Notes	2024 €'000	2023 €'000
Cashflows from operating activities:			
Net cash provided by operating activities	26	4,698	8,982
Cashflows from investing activities:			
Purchase of property, plant and equipment	15	(3,884)	(6,370)
Proceeds from the sale of property, plant and equipment		666	15
Interest paid	12	(11)	(15)
Net cash used in investing activities		(3,229)	(6,370)
Cashflows from financing activities:			
Decrease in borrowings	22	(105)	(177)
Net cash used in financing activities		(105)	(177)
Net change in cash and cash equivalents in the reporting period	28	1,364	2,435

The notes on pages 91 to 132 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 39 constitute the group financial statements of The Rehab Group for the financial year ended 31 December 2024.

The Rehab Group is a company limited by guarantee (governed by Part 18 of the Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 10D Beckett Way, Parkwest Business Park, Dublin 12. The principal place of business of the Company is the Republic of Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report on pages 77 to 81. 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 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 2024. The results of subsidiaries are included from the effective date of acquisition. Acquisition accounting principles are followed in respect of all subsidiaries acquired.

Judgements and key sources of estimation uncertainty

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

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Judgements and key sources of estimation uncertainty (continued)

Going Concern

The Directors have considered their obligation that financial statements be prepared on an appropriate basis having regard to both ongoing activities, net position and cashflows for at least the next 12 months.

The Directors have reviewed Management's detailed assessment of Going Concern which:

- considered events or conditions (Financial, Operating and Other) that could cast significant doubt on the Group's ability to continue as a Going Concern,
- reviewed Management's method of assessment, underlying data used, assumptions made and plans for future action,
- concluded that these potential events or conditions do not cast doubt on the entity's ability to continue as a Going Concern.

The methods used to assess Rehab Group's ability to continue as a Going Concern includes detailed review and analysis of:

- Financial Statements 2024,
- Management Accounts & Variance Analysis 2025,
- Budget 2025 including assumptions, risks and scenario building,
- Path to Breakeven Plans in the event of deficits emerging,
- Forecast Cashflows to June 2026,
- Balance Sheet, Restricted & Unrestricted Reserves, Working Capital Position, Cash Reserves and future Free Working Capital Position,
- Communications to date with Funders and future Communication Plans.

Whilst Rehab Group have faced significant challenges over the past number of years (Covid, cyber-attack, funding challenges), the management response and ongoing financial stability (strong Balance Sheet, Working Capital and future Cashflow forecasts) gives the Directors confidence and they have not identified any material uncertainty that would cast doubt on Rehab Group's ability to continue as a Going Concern.

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 Rehab 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 €18,487k (2023: €18,791k) (note 18).

Impairment of Stocks

The Group holds stocks amounting to €916k (2023: €1,356k) (note 17) 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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Judgements and key sources of estimation uncertainty (continued)

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise land and buildings, plant and machinery, motor vehicles, computer equipment, and fixtures and fittings. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €46.5m (2023: €47.5m) (note 15).

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 associates 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, 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 2024 was €385k (2023: €338k) (note 16).

Accounting Policies

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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.

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Employee Benefits

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

Short term benefits

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

Defined Contribution Pension Plan

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

The costs arising in respect of The Rehab Group's defined contribution schemes are charged to the Statement of Financial Activities in the period in which they are incurred.

Taxation

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

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the income and expenditure account.

Current or deferred taxation assets and liabilities are not discounted.

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.

Both the parent company and a number of subsidiaries are registered charities and therefore their activities are exempt from direct taxation.

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Foreign Currencies

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

British Pound	2024 €1=Stg£	2023 €1=Stg£
Average	0.87	0.87
Year end	0.83	0.87
Polish Zloty	2024 €1=PLN	2023 €1=PLN
Average	4.31	4.54
Year end	4.28	4.35

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

Gains and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with in the Statement of Financial Activities.

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

The Balance Sheets of foreign subsidiary undertakings 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 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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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 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

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

Derecognition

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

Impairment of Non-Financial Assets

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

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

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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.

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 Rehab Jobfit LLP. The Rehab Group had a limited liability partnership with Interserve plc which was operated through Rehab Jobfit LLP. On the 18 September 2023 Interserve retired from the limited liability partnership. Rehab Jobfit LLP is now a 100% subsidiary of The Rehab Group. There is no restriction on the distribution of the partnership's surpluses and reserves.

Cash and Cash Equivalents

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

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.

Notes to the Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

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

Unlisted Investments

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

Trade and Other Debtors

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

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

	2024 €'000	2023 €'000
Ireland	174,802	163,524
UK	4,436	5,439
Other	4,499	3,554
	183,737	172,517

Notes to the Financial Statements (continued)

4. Donations and legacies

	Unrestricted €'000	Restricted €'000	2024 €'000
Current year			
Local fundraising	440	-	440
Legacies	200	-	200
Donations	21	-	21
Other	-	17	17
	661	17	678
	Unrestricted €'000	Restricted €'000	2023 €'000
Prior year			
Local fundraising	107	-	107
Donations	20	-	20
Other	-	39	39
	127	39	166

5. Grant income

	Unrestricted €'000	Restricted €'000	2024 €'000
Current year			
Capital grants	-	479	479
	-	479	479
	Unrestricted €'000	Restricted €'000	2023 €'000
Prior year			
Capital grants	-	2,643	2,643
	-	2,643	2,643

6. Training, support and employability

	Unrestricted €'000	Restricted €'000	2024 €'000
Current year			
Health Service Executive (HSE)	1,303	24,919	26,222
Education Training Boards (ETBs)	3,685	23,111	26,796
Department of Education	922	-	922
Department of Justice	164	-	164
Learning Assessment Services	1,738	-	1,738
Other	547	-	547
	8,359	48,030	56,389

Notes to the Financial Statements (continued)

6. Training, support and employability (continued)

	Unrestricted €'000	Restricted €'000	2023 €'000
Prior year			
Health Service Executive (HSE)	23,567	-	23,567
Education Training Boards (ETBs)	3,187	22,127	25,314
Department of Education	982	-	982
Department of Justice	206	-	206
Learning Assessment Services	2,146	-	2,146
Other	308	-	308
	30,396	22,127	52,523

7. Day activity and care services

	Unrestricted €'000	Restricted €'000	2024 €'000
Current year			
Health Service Executive (HSE) Care Services	-	100,139	100,139
Housing Services	395	-	395
Tusla	-	371	371
Other	93	666	759
	488	101,176	101,664

	Unrestricted €'000	Restricted €'000	2023 €'000
Prior year			
Health Service Executive (HSE) Care Services	-	90,872	90,872
Housing Services	725	-	725
Tusla	-	430	430
Other	204	1,041	1,245
	929	92,343	93,272

8. Social enterprises

	Unrestricted €'000	Restricted €'000	2024 €'000
Current year			
Department of Work and Pensions (UK)	648	-	648
Wages Subsidy Scheme - Department of Social Protection	1,423	-	1,423
Income from trading activities - Ireland	18,298	-	18,298
Income from trading activities - Scotland	3,718	-	3,718
	24,087	-	24,087

Notes to the Financial Statements (continued)

8. Social enterprises (continued)

	Unrestricted €'000	Restricted €'000	2023 €'000
Prior year			
Department of Work and Pensions (UK)	751	-	751
Wages Subsidy Scheme - Department of Social Protection	1,450	-	1,450
Income from trading activities - Ireland	17,160	-	17,160
Income from trading activities - Scotland	4,552	-	4,552
	23,913	-	23,913

9. Analysis of expenditure

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2024 Total €'000
Current year					
Staff costs (note 11)	269	38,649	76,808	8,151	123,877
Depreciation (note 15)	-	1,398	2,779	436	4,613
Other operating costs	517	15,718	19,525	4,476	40,236
Raw materials and freight	-	12	-	11,711	11,723
Net finance charge (note 12)	-	-	1	10	11
Decrease in stock and WIP (note 17)	-	-	-	(440)	(440)
	786	55,777	99,113	24,344	180,020

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2023 Total €'000
Analysis of expenditure					
Prior year					
Staff costs (note 11)	7	35,634	69,121	8,260	113,022
Depreciation (note 15)	1	1,232	2,528	352	4,113
Other operating costs	27	15,157	19,715	4,559	39,458
Raw materials and freight	-	26	-	10,901	10,927
Net finance charge (note 12)	-	-	1	14	15
Increase in stock and WIP (note 17)	-	-	-	(274)	(274)
	35	52,049	91,365	23,812	167,261

Notes to the Financial Statements (continued)

9. Analysis of expenditure (continued)

Included in the analysis above are the following support costs:

	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2024 Total €'000
Analysis of support costs						
Current year						
Staff costs	533	2,619	977	3,074	1,611	8,814
Other operating costs	340	852	5,367	1,031	396	7,986
	873	3,471	6,344	4,105	2,007	16,800

	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2023 Total €'000
Analysis of support costs						
Prior year						
Staff costs	378	2,533	690	2,524	1,312	7,437
Other operating costs	371	765	4,207	1,478	455	7,276
	749	3,298	4,897	4,002	1,767	14,713

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.

	2024 €'000	2023 €'000
Analysis of governance costs		
Company secretarial costs	162	106
Legal, strategy and other costs	36	8
External audit fees:		
– Statutory audit	240	240
Internal Audit	435	395
	873	749

Notes to the Financial Statements (continued)

10. Net income

	2024 €'000	2023 €'000
Net income for the year has been arrived at after charging/(crediting):		
Funding:		
– Once-off inflation funding	-	(4,563)
– Capital expenditure funding	(920)	(887)
– Newgrove Housing Association once-off capital grant income	(479)	(2,643)
Auditors' remuneration:		
– Statutory audit of group and subsidiaries' accounts	240	240
Depreciation of tangible fixed assets owned – Note 15	4,613	4,113
Operating lease rentals:		
– Property	7,003	5,186
– Other	1,415	748
Reversal of pension accruals	(1,916)	-
Realised gain on foreign currency transactions	78	102

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. Staff costs

The average monthly number of persons employed by the Group analysed by category was as follows:

	2024 Number	2023 Number
Management	198	200
Administration/support	212	192
Service delivery	2,626	2,606
	3,036	2,998

Notes to the Financial Statements (continued)

11. Staff costs (continued)

The table below details the employment categorisation of staff between full-time and part-time

2024	Full Time	Part Time	Total
Rehab Group	147	17	164
RehabCare	523	1,219	1,742
National Learning Network	410	419	829
Employability and Social Enterprises	176	125	301
	1,256	1,780	3,036

2023	Full Time	Part Time	Total
Rehab Group	126	16	142
RehabCare	522	1,178	1,700
National Learning Network	392	447	839
Employability and Social Enterprises	185	132	317
	1,225	1,773	2,998

	2024 €'000	2023 €'000
Their aggregate remuneration comprised:		
Staff costs:		
– Wages and salaries	105,302	95,424
– Social welfare costs	11,242	10,005
– Retirement benefit costs	7,324	7,352
	123,868	112,781
– Other compensation costs – termination benefits	9	241
	123,877	113,022

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.

All Directors of the Company are non-executive and receive no remuneration.

Notes to the Financial Statements (continued)

11. Staff costs (continued)

	2024 Number	2023 Number
The remuneration of higher paid employees excluding redundancy and including BIK		
€60,000 - €70,000	149	82
€70,001 - €80,000	61	29
€80,001 - €90,000	25	19
€90,001 - €100,000	11	7
€100,001 - €110,000	6	1
€110,001 - €120,000	3	1
€120,001 - €130,000	-	3
€130,001 - €140,000	5	1
€140,001 - €150,000	1	1
€150,001 - €160,000	-	-
€160,001 - €170,000	-	1
€170,001 - €180,000	1	-
	262	145

The increase in the number of higher paid employees is due to the payment of salary increases and once-off arrears as a result of the WRC Pay Agreement.

The Chief Executive received a salary of €174,000 (including once-off arrears) (2023: €155,000) during the year, excluding benefits in kind (BIK) of €5,590. Total remuneration in year including BIK amounts to €179,590 (2023: €160,590). The Chief Executive also receives an employer pension contribution of 10% of his salary to the Group defined contribution scheme.

Employer pension contributions made to defined contribution schemes for these 262 (2023: 145) employees amounted to €1,074,732 (2023: €650,827) during the year. Severance/redundancy costs during the year totalled €Nil (2023: €182,929) and benefits in kind totalled €136,104 (2023: €120,326). Total remuneration paid to the Senior Leadership Team (SLT) in 2024 amounted to €1,307,536 (2023: €1,170,128).

12. Finance costs

	2024 €'000	2023 €'000
This interest was in respect of:		
Interest payable:		
– Borrowings wholly repayable within five years	11	15
Total charge	11	15

Notes to the Financial Statements (continued)

13. Taxation

	2024 €'000	2023 €'000
<i>Corporation tax:</i>		
Overseas corporation tax on profit in the current year	35	36

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.

14. 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 €4.5m (2023 surplus: €3.8m).

15. 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 2024	59,487	13,302	10,772	15,144	6,407	105,112
Reclassification/transfers	-	10	-	(7)	(6)	(3)
Translation adjustment	39	75	8	25	7	154
Additions	546	335	745	1267	991	3,884
Disposals	(325)	(1,415)	(265)	(102)	(39)	(2,146)
At 31 December 2024	59,747	12,307	11,260	16,327	7,360	107,001
Accumulated depreciation						
At 1 January 2024	17,326	12,391	9,192	13,771	4,933	57,613
Reclassification/transfers	6	13	1	(9)	10	21
Translation adjustment	18	65	7	24	4	118
Charge for the year	1772	352	560	1251	678	4,613
Disposals	(91)	(1,415)	(265)	(101)	(39)	(1,911)
At 31 December 2024	19,031	11,406	9,495	14,936	5,586	60,454
Net book amounts						
At 1 January 2024	42,161	911	1,580	1,373	1,474	47,499
At 31 December 2024	40,716	901	1,765	1,391	1,774	46,547

Notes to the Financial Statements (continued)

15. Tangible assets (continued)

Group - continued

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 include land of €8.51m (2023: €8.51m) which is not depreciated.

	Land and buildings €'000	Plant and machinery €'000	Fixtures and fittings €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
Company						
Cost						
At 1 January 2024	34,581	8,688	9,903	13,565	6,022	72,759
Additions	280	299	660	1,267	935	3,441
Disposals	(325)	-	-	-	-	(325)
At 31 December 2024	34,536	8,987	10,563	14,832	6,957	75,875
Accumulated depreciation						
At 1 January 2024	11,328	8,109	8,388	12,296	4,550	44,671
Charge for the year	960	197	527	1,227	690	3,601
Disposals	(91)	-	-	-	-	(91)
At 31 December 2024	12,197	8,306	8,915	13,523	5,240	48,181
Net book amounts						
At 1 January 2024	23,253	579	1,515	1,269	1,472	28,088
At 31 December 2024	22,339	681	1,648	1,309	1,717	27,694

Notes to the Financial Statements (continued)

15. 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	375	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	505	1,132	South Eastern Health Board	Mortgage	22-Dec-98
Mullaghboy Industrial Estate, Navan, Co. Meath	484	265	North Eastern Health Board	Mortgage	25-Jun-99
The Ramparts, Dundalk, Co. Louth	83	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	531	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Model Farm Road, Cork	484	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	133	311	Southern Health Board	Mortgage and charge	06-Nov-00
Grafton Court, Longford	69	549	Midland Health Board	Mortgage and charge	21-Sep-00
Liosbaun, Galway	173	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	221	546	North Eastern Health Board	Charge	14-Feb-03
St. Anne's, Charleville Road, Tullamore, Co. Offaly	191	349	Midland Health Board	Mortgage	21-Feb-02
Kylemore Road, Ballyfermot, Dublin 10	692	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	286	378	HSE	Charge	08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork	87	111	HSE	Charge	08-Dec-19

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

Notes to the Financial Statements (continued)

15. 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	174	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	324	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	82	600	Cavan County Council	Mortgage	30-Apr-03
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	168	347	Donegal County Council	Mortgage	13-May-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	505	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	222	444	Longford County Council	Mortgage	13-Oct-03
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	201	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepside, Co. Dublin	224	425	Dun Laoghaire Rathdown County Council	Mortgage	15-Jun-05
20 Balreask Manor, Navan, Co. Meath	204	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	139	382	Longford County Council	Mortgage	08-Nov-06
Property at Folio 7276F, Knocklofty, Waterford	670	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	265	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	165	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	415	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	246	899	Meath County Council	Mortgage	22-Apr-10
Folio 14861F Register County Monaghan	253	374	Monaghan County Council	Mortgage	09-Jan-15

Notes to the Financial Statements (continued)

15. 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	233	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	71	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	178	446	Wicklow County Council	Mortgage	30-Apr-02
No. 1 Cluain Mhuilleán, Tyone, Nenagh, Co. Tipperary	178	342	North Tipperary County Council	Mortgage	18-Jul-05
No. 13 Rosog, Ballinamore Co. Leitrim	71	251	Leitrim County Council	Mortgage	31-May-06
Ballard House, Clara Road, Tullamore, Co. Offaly	181	511	Offaly County Council	Mortgage	06-Feb-08
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	165	482	Louth County Council	Mortgage	25-May-09
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	194	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	307	1397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Mayo	136	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	768	3302	Limerick City Council	Mortgage/Charge	15-Feb-12
Larissa, Strandhill Road, Sligo	197	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	593	2869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breafoy Road, Castlebar, Co. Mayo	194	559	Mayo County	Mortgage/Charge	December 2017
Clonlara, 6 Monaskeha Heights, Co. Clare	678	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	163	240	Offaly County Council	Mortgage	December 2017
Boulia, Furies, Killarney, Co. Kerry	201	288	Kerry County Council	Mortgage	December 2017
Kilmurray, Kenmare, Co. Kerry	-	54	Kerry County Council	Charge	December 2017
Gortrooskagh, Kenmare, Co. Kerry	-	75	Kerry County Council	Charge	December 2017
Kilcummin, Killarney, Co. Kerry	391	77	Kerry HSE	Charge	December 2017
Carton, Strandhill, Co. Sligo	67	345	Sligo County Council	Charge	August 2018
Gortacoosh, Killarney, Co. Kerry	395	503	Kerry HSE	Charge	June 2019
Cloogh, Doon, Tralee, Co. Kerry	349	436	Kerry County Council	Mortgage	June 2019
Dooncaha, Tarbert, Co. Kerry	334	238	Kerry County Council	Charge	2019
Teach Rua, Ennis, Co. Clare	412	295	Clare County Council	Charge	2019
Rose Lodge, Killarney, Co. Kerry	235	375	Kerry County Council	Mortgage	2021
48 Clybaun Heights, Co. Galway	467	525	Galway County Council	Mortgage	2023
37 Beenoskee, Balyard, Tralee	774	500	Kerry County Council	Mortgage	2024

Notes to the Financial Statements (continued)

16. Investments

	2024 Investment in associates €'000	2023 Investment in associates €'000
Current year		
Group		
Balance at beginning of year	289	278
Net share of profits and losses	888	758
Distributions received	(841)	(747)
Balance at end of year	336	289

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 2024		
Tangible assets	38	19
Debtors	66	33
Cash	671	336
Total assets	775	388
Creditors< 1 year	(104)	(52)
Total liabilities	(104)	(52)
Total reserves	671	336

	The Care Trust Limited €'000	Group share 50% €'000
At 31 December 2023		
Tangible assets	61	31
Debtors	85	43
Cash	526	263
Total assets	672	337
Creditors< 1 year	(95)	(48)
Total liabilities	(95)	(48)
Adjustments		
Total reserves	577	289

Notes to the Financial Statements (continued)

16. Investments (continued)

The Rehab Group had a limited liability partnership with Interserve plc which was operated through Rehab Jobfit LLP. On the 18 September 2023 Interserve retired from the limited liability partnership. Rehab Jobfit LLP is now a 100% subsidiary of The Rehab Group.

	2024 €'000	2023 €'000
Company		
Balance at beginning of year	338	327
Net share of profits and losses	888	758
Distributions received	(841)	(747)
Balance at end of year	385	338

The information in respect of subsidiary and associate companies is given in note 34.

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

17. Stocks

	2024 €'000	2023 €'000
Group		
Raw materials and consumables	798	1,190
Work in progress	6	22
Finished goods	112	144
	916	1,356
Decrease during the year	(440)	(274)

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €48 (2023: €Nil). There are no stocks pledged as security.

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

	2024 €'000	2023 €'000
Company		
Finished goods	16	16
	16	16
Decrease during the year	-	-

Notes to the Financial Statements (continued)

18. Debtors

	2024 €'000	2023 €'000
(a) Amounts falling due after more than one year		
Company		
Amounts owed by subsidiary companies	555	555
(b) Amounts falling due within one year		
Group		
Trade and public authority debtors	18,487	18,791
Prepayments and accrued income	5,631	4,378
VAT	241	613
Other debtors	67	102
	24,426	23,884
Company		
Trade debtors	13,679	13,235
Amounts owed by subsidiary companies	2,058	1,744
Prepayments and accrued income	5,016	3,806
VAT	-	30
	20,753	18,815

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.

19. Creditors – Amounts falling due within one year

	2024 €'000	2023 €'000
Group		
Bank loan (note 22)	121	115
Trade creditors	3,381	5,273
VAT	148	572
Corporation tax	-	3
PAYE/Social insurance	2,775	2,563
Deferred income (see below)	3,448	2,600
Float provided by the ETB's	1,500	1,500
Accruals and other creditors	11,300	13,746
	22,673	26,372
Creditors for taxation and social welfare included above	2,923	3,138

Notes to the Financial Statements (continued)

19. Creditors – Amounts falling due within one year (continued)

	2024 €'000	2023 €'000
Company		
Trade and other creditors	1,856	2,647
PAYE/social insurance	2,558	2,346
Amounts owed to group companies	178	167
Deferred income (see below)	3,448	2,600
Accruals	9,310	11,783
Float provided by the ETB's	1,500	1,500
	18,850	21,043
Creditors for taxation and social welfare included above	2,558	2,346

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.

	2024 €'000	2023 €'000
Deferred income (Group and Company)		
At 1 January	2,600	2,506
Credited to Statement of Financial Activities	(1,258)	(708)
Deferred during the year	2,106	802
At 31 December	3,448	2,600

Funds received during the year from the HSE in an amount of €2,106k (2023: €802k) did not meet the criteria for recognition as income as terms and conditions attaching to the income have not yet been met. This income has therefore been deferred to future years in accordance with Charities SORP. Prior year balances include other carry forward items (e.g. vehicles, additional respite funding for summer relief, building fit-out works) which did not meet the criteria for recognition.

Notes to the Financial Statements (continued)

20. Creditors – Amounts falling due after more than one year

	2024 €'000	2023 €'000
Group		
Bank loan (note 22)	111	222
	111	222

21. Provisions for liabilities and charges

	Onerous leases €'000	Other €'000	2024 €'000
Current year			
Group			
As at 1 January 2024	310	1,539	1,849
Foreign currency	-	(2)	(2)
Charged to the consolidated Statement of Financial Activities	-	119	119
Utilised during year	(100)	(294)	(394)
As at 31 December 2024	210	1,362	1,572

	Onerous leases €'000	Other €'000	2023 €'000
Prior year			
Group			
As at 1 January 2023	395	1,566	1,961
Foreign currency	-	-	-
Charged to the consolidated Statement of Financial Activities	-	321	321
Utilised during year	(85)	(348)	(433)
As at 31 December 2023	310	1,539	1,849

Maintenance of the social housing stock is reliant solely upon rental income. This income is insufficient to cover the anticipated lifetime costs of managing and maintaining the properties. The Company is engaged in sectoral level discussions with stakeholders to seek a resolution to this issue which is essential for the long-term financial viability of the portfolio.

Provision has been made in respect of unremitted earnings from a subsidiary company due to uncertainty surrounding the receipt of same. The timing of any loss materialising is uncertain.

Provision has been made in respect of onerous contracts arising on leases. Such leases are due to expire between 2025 and 2028.

Notes to the Financial Statements (continued)

21. Provisions for liabilities and charges (continued)

	Onerous leases €'000	Other €'000	2024 €'000
Current year			
Company			
As at 1 January 2024	310	-	310
Charged to the Statement of Financial Activities			-
Utilised during year	(100)	-	(100)
As at 31 December 2024	210	-	210

	Onerous leases €'000	Other €'000	2023 €'000
Prior year			
Company			
As at 1 January 2023	395	294	689
Charged to the Statement of Financial Activities			
Utilised during year	(85)	(294)	(379)
As at 31 December 2023	310	-	310

22. Details of borrowings

	2024 €'000	2023 €'000
Bank loans and overdrafts		
Group		
Current		
Bank loan	121	115
	121	115
Non-current		
Bank loan	111	222
	232	337

Notes to the Financial Statements (continued)

22. Details of borrowings

Maturity analysis	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Current year				
Group				
<i>Indebtedness repayable by instalments</i>				
Bank loans	121	111	-	232
Total	121	111	-	232

22. Details of borrowings - continued

Maturity analysis	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
Prior year				
Group				
<i>Indebtedness repayable by instalments</i>				
Bank loans	115	222	-	337
Total	115	222	-	337

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 with The Royal Bank of Scotland supported by the Coronavirus Business Interruption Loan Scheme. The amount of the original loan was £500k and the remaining balance payable at the year-end 31 December 2024 is £192k. 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 was payable by the UK Government under the terms of the scheme. After the first 12 months, interest is 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 €29.3m (2023: net cash €27.8m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

The main foreign exchange risk arises from the management of the Group's results and net investments in the United Kingdom, and from Rehab Enterprises' sale and purchase in US\$. 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.

Company

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

Notes to the Financial Statements (continued)

23. Movement in funds

	Balance at 1 January 2024 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Transfers* €'000	Balance at 31 December 2024 €'000
Current Year						
Group						
Restricted						
HSE capital grants and S39 care services	11,658	125,608	(121,800)	-	(100)	15,366
Educational Training Boards (ETB)	-	23,111	(23,897)	-	786	-
JP McManus grants	2,807	-	-	-	(151)	2,656
Local Authority/Housing grants	11,771	479	-	-	(690)	11,560
Other	1,972	504	(504)	78	-	2,050
Total restricted funds	28,208	149,702	(146,201)	78	(155)	31,632
Unrestricted						
General						
Donated Asset Reserve	330	-	-	-	-	330
General funds	38,290	34,035	(32,966)	-	747	40,106
Total general funds	38,620	34,035	(32,966)	-	747	40,436
Designated						
Fixed asset fund	5,932	-	-	-	(592)	5,340
Total unrestricted funds	44,552	34,035	(32,966)	-	155	45,776
Total funds	72,760	183,737	(179,167)	78	-	77,408

*Details on each of the transfers can be found below

Notes to the Financial Statements (continued)

23. Movement in funds (continued)

	Balance at 1 January 2024 €'000	Income €'000	Expenditure €'000	Transfers* €'000	Balance at 31 December 2024 €'000
Current year					
Company					
Restricted					
HSE capital grants and S39 care services	11,658	125,608	(121,800)	(100)	15,366
Educational Training Boards (ETB)	-	23,111	(23,897)	786	-
JP McManus grants	2,807	-	-	(151)	2,656
Other Funds	257	504	(504)	-	257
Total restricted funds	14,722	149,223	(146,201)	535	18,279
Unrestricted					
General					
Donated asset reserve	330	-	-	-	330
Unrealised gain on revaluation of property	3,907	-	-	-	3,907
General funds	25,330	8,960	(7,444)	(219)	26,627
Total general funds	29,567	8,960	(7,444)	(219)	30,864
Designated					
Fixed asset fund	2,711	-		(316)	2,395
Total unrestricted funds	32,278	8,960	(7,444)	(535)	33,259
Total funds	47,000	158,183	(153,645)	-	51,538

*Details on each of the transfers can be found below

Notes to the Financial Statements (continued)

23. Movement in funds (continued)

	Balance at 1 January 2023 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Transfers €'000	Balance at 31 December 2023 €'000
Prior year						
Group						
Restricted						
HSE and other capital grants	9,472	91,819	(89,520)	-	(113)	11,658
Educational Training Boards (ETB)	-	22,127	(22,705)	-	578	-
JP McManus grants	2,958	-	-	-	(151)	2,807
Local Authority/Housing grants	9,831	2,643	-	-	(703)	11,771
Other	1,952	563	(563)	39	(19)	1,972
Total restricted funds	24,213	117,152	(112,788)	39	(408)	28,208
Unrestricted						
General:						
Donated asset reserve	330	-	-	-	-	330
Other general funds	35,680	55,365	(53,751)	(4)	1,000	38,290
Total general funds	36,010	55,365	(53,751)	(4)	1,000	38,620
Designated						
Fixed asset fund	6,524	-	-	-	(592)	5,932
Total unrestricted funds	42,534	55,365	(53,751)	(4)	408	44,552
Total funds	66,747	172,517	(166,539)	35	-	72,760

Notes to the Financial Statements (continued)

23. Movement in funds (continued)

	Balance at 1 January 2023 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2023 €'000
Prior year					
Company					
Restricted					
HSE capital grants and S39 care services	9,472	91,819	(89,520)	(113)	11,658
Educational Training Boards (ETB)	-	22,127	(22,705)	578	-
JP McManus grants	2,958	-	-	(151)	2,807
Other Funds	257	679	(679)	-	257
Total restricted funds	12,687	114,625	(112,904)	314	14,722
Unrestricted					
General:					
Other general funds	27,486	31,166	(29,086)	2	29,568
Total general funds	27,486	31,166	(29,086)	2	29,568
Designated					
Fixed asset fund	3,028	-	(2)	(316)	2,710
Total unrestricted funds	30,514	31,166	(29,088)	(314)	32,278
Total funds	43,201	145,791	(141,992)	-	47,000

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.

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.

Other: Represents various other restricted grants or donations given for a specific purpose. The break-down is as follows - RehabCare €257k and Rehab UK companies (Momentum Scotland, Haven and Rehab Group Services) €1,793k.

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)

24. Analysis of net assets between funds

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Group			
Fund balances at 31 December 2024 are represented by:			
Tangible assets	27,090	19,457	46,547
Investments	336	-	336
Current assets: falling due within one year	21,993	32,888	54,881
Creditors: amounts falling due within one year	(1,960)	(20,713)	(22,673)
Creditors: amounts falling due after more than one year	(111)	-	(111)
Provisions for liabilities & charges	(1,572)	-	(1,572)
Total	45,776	31,632	77,408

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Company			
Fund balances at 31 December 2024 are represented by:			
Tangible assets	17,751	9,943	27,694
Investments	385	-	385
Non-current assets: falling due after one year	555	-	555
Current assets: falling due within one year	14,778	27,186	41,964
Creditors: amounts falling due within one year	-	(18,850)	(18,850)
Provisions for liabilities & charges	(210)	-	(210)
Total	33,259	18,279	51,538

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Company			
Fund balances at 31 December 2023 are represented by:			
Tangible assets	18,272	9,816	28,088
Investments	338	-	338
Non-current assets: falling due after one year	555	-	555
Current assets: falling due within one year	13,423	25,949	39,372
Creditors: amounts falling due within one year	-	(21,043)	(21,043)
Provisions for liabilities & charges	(310)	-	(310)
Total	32,278	14,722	47,000

Notes to the Financial Statements (continued)

24. Analysis of net assets between funds (continued)

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Group			
Fund balances at 31 December 2023 are represented by:			
Tangible assets	27,977	19,522	47,499
Investments	289	-	289
Current assets: falling due within one year	25,652	27,763	53,415
Creditors: amounts falling due within one year	(7,295)	(19,077)	(26,372)
Creditors: amounts falling due after more than one year	(222)	-	(222)
Provisions for liabilities & charges	(1,849)	-	(1,849)
Total	44,552	28,208	72,760

25. Operating leases

Group

Operating leases charged in arriving at the surplus attributable to the Group amounted to €8.4m (2023: €5.9m).

Obligations payable at 31 December 2024 on operating lease agreements in place at 31 December 2024, amounted to €25.8m (2023: €13.5m) analysed as follows:

	2024 €'000	2023 €'000
Leases expiring in less than 1 year	3,307	3,185
Leases expiring in two to five years	10,029	6,836
Leases expiring after five years	12,427	3,507
	25,763	13,528

Notes to the Financial Statements (continued)

26. Net cash provided by operating activities

	2024 €'000	2023 €'000
Net income for the year - parent and subsidiary undertakings	4,570	5,978
Share of resources in associate	(888)	(758)
Profit on disposal of fixed assets	(440)	-
Net interest costs	11	15
Taxation charge	35	36
Taxation paid	(38)	(33)
Depreciation charge	4,613	4,113
Distributions received from associate company	841	747
Decrease in provision for liabilities and charges	(277)	(112)
Decrease in stocks	440	274
Increase in debtors	(542)	(3,718)
(Decrease)/increase in creditors	(3,702)	2,451
Non-cash foreign exchange	75	(11)
Net cash provided by operating activities	4,698	8,982

27. Analysis of cash and cash equivalents

	31 December 2024 €'000	31 December 2023 €'000
Cash at bank and in hand	29,539	28,175
Total cash and cash equivalents	29,539	28,175
Debt		
Loans due within one year	(121)	(115)
Loans due after one year	(111)	(222)
	(232)	(337)
Net cash	29,307	27,838

Notes to the Financial Statements (continued)

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

	31 December 2024 €'000	31 December 2023 €'000
Increase in cash during period	1,364	2,435
Repayment of borrowings	105	177
Movement in net cash for period	1,469	2,612
Net cash at start of year	27,838	25,226
Net cash at end of year	29,307	27,838

29. 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 2024 would have been €14.9m (2023: €15.4m).

Pension liability

No provision has been made in the financial statements for a historic pension liability relating to a UK subsidiary which ceased trading in 2009 and was dissolved in October 2020. The liability arose due to the cessation of trading activity in 2009 and as a result the subsidiary employed no active members. The liability is estimated at €310k (2023: €310k), however legal advice received indicates that the likelihood of this pension liability crystallising for Rehab Group is deemed to be very low.

30. Directors' remuneration, loans and shareholdings

The Directors did not receive any emoluments or compensation either from The Rehab Group or any subsidiary or associate undertakings during the current or previous year. Neither the Group nor any subsidiary or associate company 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 €5,133 (2023: €694) 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 or associate. No Directors hold any beneficial interests in 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.

	2024 €	2023 €
T. Hunter McGowan	1,652	-
S. Sheridan	3,181	694
A. Walsh	300	-
Total	5,133	694

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)

31. Guarantees

Group and Company

The Rehab Group has given guarantees to the Bank of Ireland of €0.8m (2023: €0.8m) on behalf of its subsidiary company Rehab Enterprises Limited.

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.

Guarantee to The Care Trust DAC - On an annual basis the shareholders of The Care Trust DAC (The Care Trust), being CRC and Rehab Group, are asked to enter into a joint agreement to provide for all the losses of The Care Trust should the need arise. On 14 February 2025, 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 during the period of 12 months from the date of approval (27 February 2025) of the financial statements of The Care Trust for the year ended 31 December 2024, to enable the company to remain operating as a going concern. If financial support were required from the Rehab Group, it is anticipated that such support would not exceed 50% of The Care Trust 2024 budgeted expenditure, being €1,985,972. The Rehab Group has the power to appoint half of the Directors of The Care Trust and has access to the monthly management accounts of the company.

32. Capital commitments

Capital commitments approved at 31 December 2024 and not provided for in these financial statements are estimated at €1.735m (2023: €2.539m) of which €1.411m (2023: €876k) has been contracted at the Balance Sheet date and for which €1.529m (2023: €2.519m) was received in capital funding at 31 December 2024.

33. Related party transactions

Group

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

Details in respect of transactions with associates are disclosed in note 16.

There were no related party transactions (other than remuneration – note 11) 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
F. Murray
L. Bannerton
E. Reilly
L. Bird
G. Fogarty
S. Logan King
G. Twohig
K. Gregory

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 16.

Notes to the Financial Statements (continued)

34. Investment in Group undertakings

	Shareholdings/ Ownership		Company/ Charity Number	Principal activity
	Direct %	Through subsidiary %		
Incorporated in the Republic of Ireland				
National Learning Network Limited	100	-	248453	Dormant, Services Transferred to The Rehab Group on 1 January 2017
Rehab Enterprises Limited	100	-	216680	Logistics, Recycling/Manufacturing services
RehabCare*	100	-	282889	Dormant, Services Transferred to The Rehab Group on 1 January 2018
Newgrove Housing Association *	100	-	308429	Housing association
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
Haven Products Limited	-	100	SC023852/SC018094	Manufacturing/services
Rehab Group Services Limited	100	-	2989817	Dormant
TBG Learning Limited	-	100	2236017	Dormant
Rehab Jobfit LLP	99	1	OC361645	Non-trading training and employment service
Incorporated in the Kingdom of Saudi Arabia				
Saudi Rehab Group Services Co. LLC	-	100		Dormant

*A company limited by guarantee and not having a share capital. Rehab controls the composition of the majority of its board.

Notes to the Financial Statements (continued)

34. Investment in Group undertakings (continued)

	Performance For the year end 31 December 2024			Performance For the year end 31 December 2023		
	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)	-	-	-	-	-	-
Rehab Enterprises Limited	19,782	(19,602)	180	18,610	(18,635)	(25)
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited (Under FRS 102 SORP)	1,803	(1,739)	64	3,858	(1,809)	2,049
The Polio Fellowship of Ireland	93	(149)	(56)	93	(95)	(2)
Rehab Secretarial Limited	-	-	-	-	-	-
Stepping Out (Athlone) Limited	151	(170)	(19)	206	(205)	1
	Performance For the year end 31 December 2024			Performance For the year end 31 December 2023		
	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000
Incorporated in the UK						
Momentum Scotland	-	-	-	127	-	127
Haven Products Limited	3,715	(4,079)	(364)	4,689	(4,706)	(17)
Rehab Group Services Limited	-	-	-	-	-	-
TBG Learning Limited	-	(21)	(21)	56	(10)	46
	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)

34. Investment in Group undertakings (continued)

	Position As at 31 December 2024			Position As at 31 December 2023		
	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)	-	-	-	-	-	-
Rehab Enterprises Limited	5,445	(8,497)	(3,052)	6,315	(9,547)	(3,232)
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	18,657	(2,670)	15,987	18,580	(2,657)	15,923
The Polio Fellowship of Ireland	5,920	(103)	5,817	5,907	(34)	5,873
Rehab Secretarial Limited	-	-	-	-	-	-
Stepping Out (Athlone) Limited	29	(26)	3	28	(6)	22
	Position As at 31 December 2024			Position As at 31 December 2023		
	Assets €'000	Liabilities €'000	Funds €'000	Assets €'000	Liabilities €'000	Funds €'000
Incorporated in the UK						
Momentum Scotland	47	(213)	(166)	46	(212)	(166)
Haven Products Limited	2,960	(1,552)	1,408	3,666	(1,894)	1,772
Rehab Group Services Limited	-	-	-	-	-	-
TBG Learning Limited	100	(17)	83	110	(6)	104
	Position As at 31 December 2024			Position As at 31 December 2023		
	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)	1,127	1,268	(51)	1,217

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

Notes to the Financial Statements (continued)

34. Investment in Group undertakings (continued)

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
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 Jobfit LLP	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Saudi Rehab Group Services Co. LLC	Riyadh, Kingdom of Saudi Arabia

35. Retirement benefit cost

The Rehab Group operates defined contribution pension schemes for employees.

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

The regular cost of providing retirement pensions and related benefits is charged to the 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 €7.3m (2023: €7.4m). Contributions payable at the year-end amounted to €467k (2023: €459k).

36. Financial instruments

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

	2024 €'000	2023 €'000
Group		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	18,487	18,791
Cash at bank and in hand	29,539	28,175
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	3,381	5,273
Accruals	11,300	13,746
Loans and overdrafts	232	337

Notes to the Financial Statements (continued)

	2024 €'000	2023 €'000
Company		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	13,679	13,235
Amounts owed by subsidiary companies	2,613	2,299
Cash at bank and in hand	21,195	20,541
<i>Financial liabilities measured at amortised cost</i>		
Trade and other creditors	1,856	2,647
Amounts owed to group companies	178	167
Accruals	9,310	11,783

38. Subsequent events

Following talks facilitated at the Workplace Relations Commission between Employee Representatives and the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) an agreement was reached regarding pay for Section 39 workers. The agreement runs until 31st October 2026. The agreement includes an increase of 2.25% backdated to 1st October 2024, with four other salary increases planned for 2025 and 2026.

This agreement is a post year-end event, and the related income and expenditure have not been recognised in 2024. The organisation awaits funding to implement the pay awards for employees.

39. Approval of financial statements

The members of the Board of Directors approved the financial statements on 26-Aug-2025.



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