



Adapting for Impact, Ensuring a Resilient Tomorrow



Welcome to Rehab Group's Annual Report and Financial Statements 2023.



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.



Explore online

Visit our website to find out more: www.rehab.ie
or follow us and join the conversation

www.facebook.com/therehabgroup

www.twitter.com/rehabgroup

www.youtube.com/therehabgroup

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



Our Values

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

Chapter 1: Service Review and Strategy

Rehab Group at a Glance	4
Rehab Group Structure and History	6
A Word from our Chairman and CEO	8
Risk Management Report	10
Organisational Structure	13
Rehab Group's Strategy	15
RehabCare	22
National Learning Network	27
Employability and Social Enterprises	31
Conferences and Awards	36
Corporate Affairs Directorate	37
People and Culture Directorate	42
Quality and Governance Directorate	46
Strategic Planning, Performance and Business Development	48

Chapter 2: Rehab Group Governance

Structure, Governance and Management	52
Directors	56
Audit and Risk Committee	58
Finance Committee	59
Quality and Safety Committee	60
Nominations, Governance, Performance and Remuneration Committee	61
RehabCare Committee	62
National Learning Network Committee	63
ICT Strategy Steering Committee	64
Fundraising Committee	65

Chapter 3: Financial Statements

Directors and Other Information	68
Directors' Report	69
Directors' Responsibilities Statement	74
Independent Auditor's Report	75
Consolidated Statement of Financial Activities	78
Consolidated Balance Sheet	80
Company Balance Sheet	81
Consolidated Statement of Cash Flows	82
Notes to the Financial Statements	83

Chapter 1

Service Review and Strategy

Service Review and Strategy

Rehab Group at a Glance	4
Rehab Group Structure and History	6
A Word from our Chairman and CEO	8
Risk Management Report	10
Organisational Structure	13
Rehab Group's Strategy	15
RehabCare	22
National Learning Network	27
Employability and Social Enterprises	31
Conferences and Awards	36

Support Functions

Corporate Affairs Directorate	37
People and Culture Directorate	42
Quality and Governance Directorate	46
Strategic Planning, Performance and Business Development	48





Olivia (L) and Mandy (R) from RehabCare Resource Centre Kilkenny.



Rehab Group at a Glance

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

We aspire to embody an inclusive culture that is collaborative, transparent, compassionate and accountable to ensure the best outcomes for the people we support. Over 12,500 adults and children access our services annually, which are delivered in every county in the Republic of Ireland, as well as in Scotland and Poland, by a team of almost 3,000 employees in 269 service locations.

SERVICES BY COUNTRY

1 Ireland



Rehab Employability and Social Enterprises

National Learning Network
Investing in People, Changing Perspectives

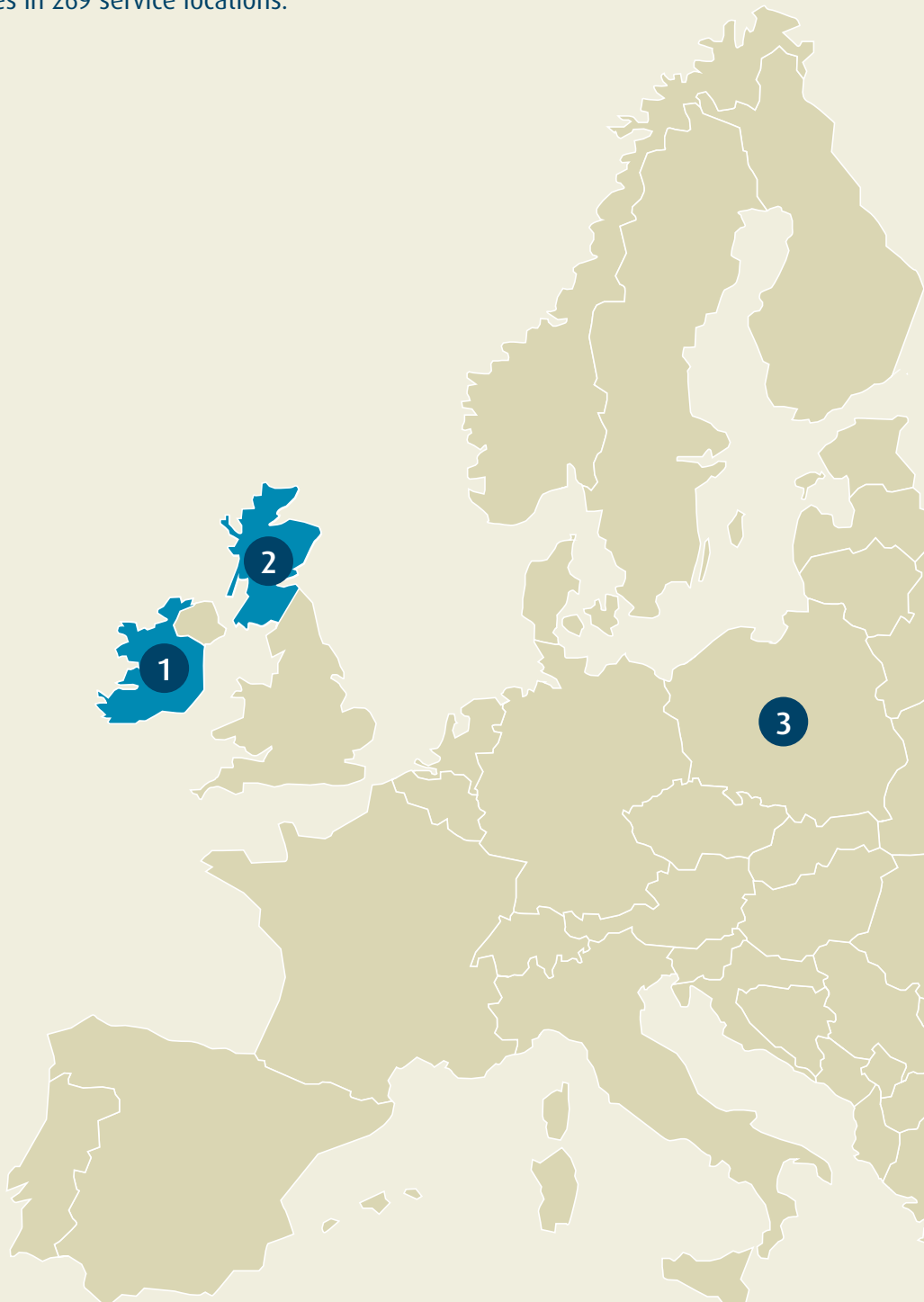


2 Scotland

Haven
Investing in People, Changing Perspectives

3 Poland

Rehab Employability



Rehab Group at a Glance



12,567

Users/Students (+6% v 2022)



2,998

Employees (+1% v 2022)



€172.5m

Total Income (millions) (+10% v 2022)



269

Total Number of Services/Locations (+10 v 2022)

CORE SERVICES



RehabCare

RehabCare is committed to providing a range of 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.

171 (+6 v 2022)

Total Number of Services

68 (+2 v 2022)

Resource Centres

64 (+2 v 2022)

Residential Centres/
Supported Accommodation

15 (+2 v 2022)

Respite Services

14 (+1 v 2022)

Outreach Services

10 (-1 v 2022)

PA/Home Support Services

4,254 (+3% v 2022)

Total Service Users



National Learning Network

Rehab Group provides high- quality, innovative, individualised and certified education and training programmes through NLN, guided by international best practice in disability inclusion.

88 (+4 v 2022)

Locations

45 (-2 v 2022)

Quality and Qualifications Ireland (QQI) Programmes

207 (+1 v 2022)

Accredited Programmes

2,659 (+6% v 2022)

Specialist Vocational Training Students

1,912 (+9% v 2022)

Bridging and Transitional Training Students



Employability & Social Enterprises

Rehab Group provides supported employment, workplaces and progression opportunities for people with disabilities through Employability and Social Enterprises, while delivering a wide range of high-quality services throughout Ireland, Scotland and Poland.

60%+ (= 2022)

Employees with Disabilities

6 (= 2022)

Locations in Ireland

1 (= 2022)

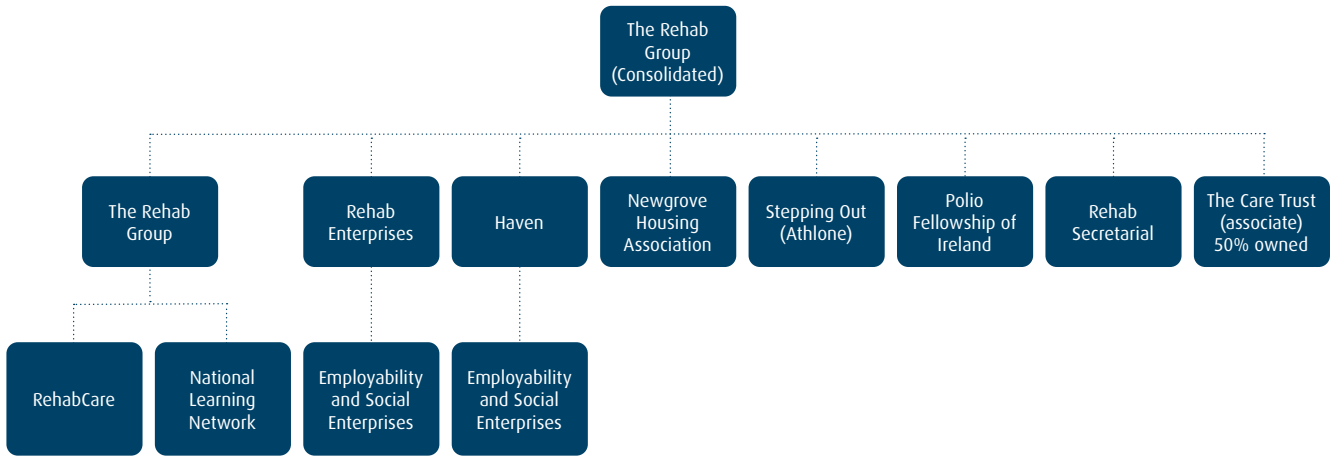
Location in Poland

3 (= 2022)

Locations in Scotland

Rehab Group Structure and History

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



Rehab Group’s unique history:

<p>The Rehabilitation Institute of Ireland is formed on Pleasants Street in Dublin, offering training to 10 people with TB to support them to return to work.</p>	<p>The origins of The Care Trust lie in the foundation by Rehab of the “RTB Pools and Enterprises” in 1959 and the foundation by the Central Remedial Clinic (CRC) of the “CRC Help Society” in 1960.</p>	<p>Total of 1,655 people in training programmes in 25 counties nationwide.</p>	<p>Rehab is renamed the Rehab Group to reflect the diversity of services. Four separate divisions are formed, National Training and Development Institute (NTDI), RehabCare, Rehab Enterprises and Rehab Lotteries.</p>			
<p>1949</p>	<p>1952</p>	<p>1959</p>	<p>1973</p>	<p>1983</p>	<p>1990</p>	<p>1994</p>
	<p>The service expands to two new service centres in Cork and Limerick.</p>		<p>350 people enrolled in Skills Training and Work Preparation training.</p>		<p>Rehab begins operating services throughout Britain.</p>	



Newgrove Housing Association, a registered 'Approved Housing Body', is set up to provide homes for people with disabilities.

The Rehab Group acquires Haven Products, which was formed in 1946 to meet obligations on business owners to provide employment for those who had returned home wounded from World War Two.

Education Support Services are expanded to Maynooth University, NCAD, Institute of Art Design and Technology, NUIG and UCC.

Rehab Group takes over Cork autism service, Aspect, which supports 600 people with Asperger's syndrome to live independent lives.

1999

2000

2004

2007

2014

2018

2021

2022

NTDI is renamed as National Learning Network (NLN) to provide integrated inclusion-focused specialist training services across Ireland.

Opened services in Lodz, Poland to offer support services for customers' manufacturing processes.

NLN commences delivery of Individual Placement Support employment model for people experiencing mental health recovery challenges in collaboration with the HSE.

Rehab wins the People's Choice Award at the Charity Excellence Awards.

Rehab also has a number of dormant entities, as well as some smaller subsidiaries including:

- Rehab Secretarial, which provides secretarial services to Rehab.
- Stepping Out (Athlone), founded in 2000, it works with those on probation from the midlands region to enhance their employment opportunities and increase access to further education in order to reduce the risk of re-offending.
- Polio Fellowship of Ireland (provides facilities for some RehabCare and NLN services).

A Word from our Chairman and CEO

As we reflect on Rehab Group's achievements in 2023, we feel immense pride at the **transformative impact** we continue to make on the lives of the **12,600 children and adults** with disabilities we support annually.

Our dedication to evolving and building responsive services to assist the ever-changing needs of the people we support is reflected in the overarching theme of this year's report; 'Adapting for Impact, Ensuring a Resilient Tomorrow'.

Central to our work in 2023 has been our continued efforts to amplify the voices of the people who use our services in decision-making that directly affects their lives. Throughout the year, we undertook a proactive stance in advocating for their rights under the UN Convention on the Rights of Persons with Disabilities, engaging with the political system, actively participating in public consultations, and collaborating closely with fellow disability and civil society organisations.

Our **commitment to co-production** was at the forefront in 2023. We elevated the voices of our service users and inclusion in every service provision stage — designing, developing, commissioning, delivering, or reviewing our offerings. This approach reflects our deep commitment to meeting and exceeding the expectations of those we support, ensuring that their experiences and perspectives are heard and actively integrated into our day-to-day operations.

Amplifying the voice of service users and students is a key priority set out in our five-year strategy, Delivering our Future. We honoured this commitment by expanding our Advocacy team and appointing a dedicated Head of Advocacy and Campaigns in 2023 to ensure the voices and views of the people who use our services are heard by the Senior Leadership Team, the Board of Directors and in the corridors of Leinster House. The appointment of two individuals with lived experience to our Board committees in 2023 underscored our commitment to co-production. **Such representation signals a shift towards more equitable, effective and impactful governance, setting a powerful precedent for the future of our organisation and the broader community we serve.**

Our team's service users and students contributed to a range of Oireachtas committees in 2023, showcasing the credentials and expertise of the organisation.

Representatives from Rehab spoke at the Oireachtas Joint Employment and Enterprise committee on the employment strategy and its impact on disabled persons in the workplace. At the same time, staff, students and advocates with National Learning Network (NLN) were invited as part of a broader alliance to participate in a discussion on Disability Inclusive Social Protection at the Oireachtas Disability Matters joint committee. We were also delighted to host members of the Joint Oireachtas Disability Matters committee recently at our NLN service in Ballyfermot.

In late 2023, students all over the country began writing to their local public representatives to highlight the positive impact NLN has had on so many people's lives and to ask

for support to sustain this life-changing education and training service into the future. This campaign called 'Letters for Learning' saw students presenting their letters to public representatives at Leinster House. But NLN's impact extends far beyond individual success stories; it fosters improved earning capabilities, tax contributions, and reduced reliance on social welfare, benefiting individuals and society; however, despite its invaluable contributions, NLN faces funding shortfalls, with core funding remaining stagnant since 2011. **The urgent need for a sustainable model to cover essential costs and address the diverse needs of students is paramount. NLN remains committed to its core philosophy of leaving no one behind, but the spectre of this issue threatens its ability to fulfil this commitment.** A sustainable funding model is imperative to sustain NLN's invaluable services and ensure accessibility for those who need it most. We will continue to lobby intensively on this issue in 2024.

Throughout 2023, Rehab Group remained steadfast in our advocacy efforts for Government action on the employment of people with disabilities. **To combat Ireland having the lowest employment rate for people with disabilities in both the EU and OECD, we relentlessly campaigned for reform and policy changes to address this disparity.** Our advocacy initiatives centred around crucial reforms, including the changes required to the Wage Subsidy Scheme and the restoration of its alignment with the National Minimum Wage. We also campaigned for greater use of Article 20 of the EU Procurement Directive to secure reserved contracts for social enterprises providing employment opportunities for individuals with disabilities. Additionally, we championed the Transitional Workforce Solution as a vital mechanism for supporting employers interested in hiring people with disabilities. Our campaign activities were comprehensive and strategic, encompassing lobbying efforts, meetings with Government Ministers, and submissions to key departments such as the Department of Social Protection.

In a significant milestone, our advocacy efforts garnered tangible results when Sligo County Council passed a resolution in September, urging the exploration of Article 20 in its procurement policies. This achievement underscores the impact of collaborative advocacy and serves as a testament to our commitment to effecting meaningful change at both local and national levels.

Haven, our Scottish business, which also provides employment and training to people with disabilities, continued to diversify its operations in 2023.

We continued to grow and evolve our Care services, developing a range of new offerings in 2023. We were delighted to open a state-of-the-art Day service in Hayfield Manor, Thurles, Co. Tipperary offering person centred care for school-leavers with

disabilities. Participants will receive support in small groups, with opportunities for one-to-one support based on funding from the Health Service Executive (HSE). Hayfield Manor's new service will eventually accommodate up to 40 school leavers. In line with the principles of New Directions, the facility also offers an outreach service to extend its reach. **These flagship developments underscore the need to source regular, consistent and sufficient capital to adequately address legacy building issues and provide for a proactive preventative maintenance programme across all the Group's service locations to ensure high-quality, fit-for-purpose facilities for all.**

We were proud to take home three awards for our RehabCare services at the Irish Healthcare Awards in 2023, including RehabCare Knocklofty Rural Resource Centre, which won 'Day Care Centre of the Year', RehabCare Dundalk Encore Productions, which won the 'Healthcare Initiative' category and Doon Residential Service, which triumphed in the 'Residential Care Home of the Year' award on the night. This external recognition is a fitting tribute to the high-quality work, commitment, and contribution to our shared mission from our dedicated staff. Indeed, throughout 2023, we continued to focus on quality and the development of a culture of continuous improvement across Rehab. **The development of an overarching quality framework, strong performance in our regulated services, greater multi-disciplinary healthcare capacity and positive feedback from satisfaction surveys demonstrate our commitment to being a quality focussed and learning organisation.**

A fundamental building block to good quality service provision is having the right people with the right skills in the right place. We want to pay tribute to the staff of Rehab whose dedication and commitment to their work is phenomenal. Like many organisations in the sector however, we have been challenged through 2023 to retain staff, in light of a buoyant employment market and significant wage inflation, which we have not been funded to keep pace with. In November 2023, a crucial interim agreement between trade unions and the Government successfully averted a potential strike by Section 39 workers. As the largest Section 39 employer, Rehab Group has been actively engaged in ensuring that the agreed pay increase and arrears are rightfully passed on to all relevant staff. We have diligently collaborated with the HSE and SOLAS to facilitate the implementation of this agreement, aiming to honour the commitment made to our valued employees. We will continue to lobby to ensure that all associated costs are met. This includes covering associated pension and employer PRSI costs for every post.

Whilst this interim agreement is very welcome, it is imperative that the commitment given as part of it to address the pay gap between staff in state-delivered services and those in the community voluntary sector is honoured in a timely manner. Steps must be taken to mitigate this growing gap and ensure fair and equitable ongoing compensation for all our dedicated employees. We

remain committed to advocating for the fair treatment of all our workers and will continue to engage with stakeholders to make this happen.

You will read later about the significant ramp up of progress in implementing our Group Strategy in 2023, following on from the setback of the cyber-attack in 2022, with significant strides made across all our objectives. Chief amongst these has been the improvement in the organisation's cyber security posture and its enabling infrastructure, along with a significant migration to cloud. **The ability to keep pace with continually evolving cyber threats and the capacity to replace aged assets requires sustained investment. Securing the resources to do this and to ensure technology is deployed to support students, service users and the efficient running of an organisation of scale remains a challenge.**

As in previous years we want to acknowledge and thank our funders, most notably the HSE and the Education and Training Boards (ETBs), for enabling us to continue providing the transformative services that Rehab Group delivers daily. **Building a future-proofed and resilient organisation remains one of our primary objectives into 2024 and beyond. Amid rising pay and non-pay costs and persistent inflation, securing the requisite funding to provide a comprehensive, high-quality service and make provisions for the necessary investments in the future is the ultimate goal.**

We also want to sincerely thank our Board members for their hard work and commitment to the organisation and for volunteering so much of their time and expertise to its advancement.

Finally, we hope you enjoy reading our annual report and the powerful testimonials of some of those we have had the privilege of supporting, made possible by the dedication and professionalism of our staff throughout 2023.

Barry McGinn
Chief Executive Officer

Aidan Walsh
Chairman



Risk Management Report

Risk Management Framework

Rehab Group adopts a proactive approach to risk management across a range of complex, highly regulated businesses in multiple jurisdictions. Rehab Group has systems in place to actively detect, evaluate and manage risks at operational and corporate level.

The risk management framework is designed to identify, measure, challenge, mitigate, monitor, and communicate current risks as well as identify emerging risks through horizon scanning. The Rehab Group's risk management framework includes the following:

Policy

- The Rehab Group Risk Management Policy outlines how the key risks to which the Group are exposed are managed and controlled. The Rehab Group ensures risk management is recognised as every employee's responsibility and is embedded in each employee's day-to-day work practices.
- The Serious Incident Management Policy documents the Rehab Group's approach to responding to, managing, and learning from a serious incident. All serious incidents are reviewed so that learning from events can be shared to improve the quality and safety of services.
- The Business Continuity Policy ensures that in the event of service interruption, essential services will be maintained, and normal services restored as soon as possible.
- The Anti-Fraud Policy outlines the Rehab Group's commitment to taking all practical steps to prevent, identify and mitigate fraud. This also aligns with the Rehab Group's Protected Disclosure Policy.

Risk Management

In 2023, the Rehab Group appointed a Risk Management Lead to further develop and implement a robust risk management framework and embed a culture of risk awareness and ownership across the Group.

Training

Rehab Group requires all employees to complete mandatory training in line with regulatory requirements. Further, in September 2023, Rehab Group's key risk stakeholders began to receive monthly one-to-one risk awareness training on risk management, risk control ownership, risk escalation/de-escalation, the risk management framework, and risk registers. In 2024, additional online risk management training will be rolled out to management and staff across the organisation.

Risk Registers

The Rehab Group's risk management framework includes risk registers at operational and corporate level. The risk management framework includes a process to escalate or de-escalate risks as appropriate. This process provides clear direction on managing and scoring key risks from front-line staff to the Senior Leadership Team (SLT), Audit and Risk committee (ARC), and Board. The Rehab Group uses a probability and impact risk scoring matrix to measure and rank key risks.

Risk Management – Approach

Rehab Group's approach to risk management is an ongoing assessment and measurement of risks that could:

- Have a negative impact on the quality and safety of our services and the wellbeing of the people who use our services, customers, and employees.
- Have a material impact on the operational and/or financial performance of Rehab Group.
- Adversely impact the Rehab Group's reputation or stakeholder expectations.
- Compromise the achievement of the Rehab Group's strategic objectives and/or financial targets.

Risk Management – Governance

The Rehab Group board is ultimately responsible for setting and overseeing the risk management framework, supported by the Audit and Risk committee. The CEO, supported by the Senior Leadership Team (SLT), has overall responsibility for day-to-day risk management, reporting and providing assurances to the Board on risk management. The Rehab Group's Internal Audit and Corporate Governance departments provide objective oversight of risk management across all entities and divisions of the Group. It is the responsibility of all employees to manage risk.

The Rehab Group engaged with external consultants to provide risk management training to Board and Committee members, the Senior and wider Leadership Teams.

Risk Appetite Statement

The Group's Risk Appetite Statement (RAS) was developed in 2023 and approved by the Board. It sets out the level and type of risks the Group is willing to take in pursuit of its strategic objectives and comprises a series of quantitative and qualitative statements. Each statement is allocated to and attested by an SLT member who is responsible for managing within appetite or escalating exceptions to the ARC and Board.

Risk Management Solution

- The Rehab Group procured a risk management system solution to assist in the quality of risk and control attestation and Board/ARC and SLT reporting. This risk management solution provides automated risk registers and an escalation/de-escalation process. The system includes regular notification to risk owners and control owners to attest to actions related to risk responsibilities.
- The Corporate Risk Register has been added to the system with risk owners and control leads agreed. The Senior Leadership Team continue their work to identify individual control owners of the corporate risks. This process was completed in Q2 2024.

Top Business Risks Impacting the Rehab Group

The Risk System includes managing the risks and reporting on the top business risks identified in the risk categories listed below. The focus in 2024 will be to manage these risks in line with the Group's Risk Management Process and Control Environment.

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 make it difficult, or even impossible, for the Rehab Group to achieve their Group priorities and strategic priorities.

3. Compliance

- The risk of systemic or serious non-compliance with prevailing regulatory or funder requirements and expectations.

4. People

- The risk of ineffective succession planning for the Board/CEO/SLT and difficulties in recruiting and retaining front line staff.

5. Operational

- The risk of direct or indirect losses caused to the Rehab Group by inadequate or failed processes, policies, systems, or events that disrupt business operations.

6. Financial

- The risk of failure to meet financial management reporting requirements; or failure to maintain prudent financial reserves; or failure to plan to meet future needs; or failure to properly assess and understand the financial viability of the Rehab Group.

7. Environmental Sustainability

- The risk of failure to respond to environmental risk encompassing operating environmental factors.

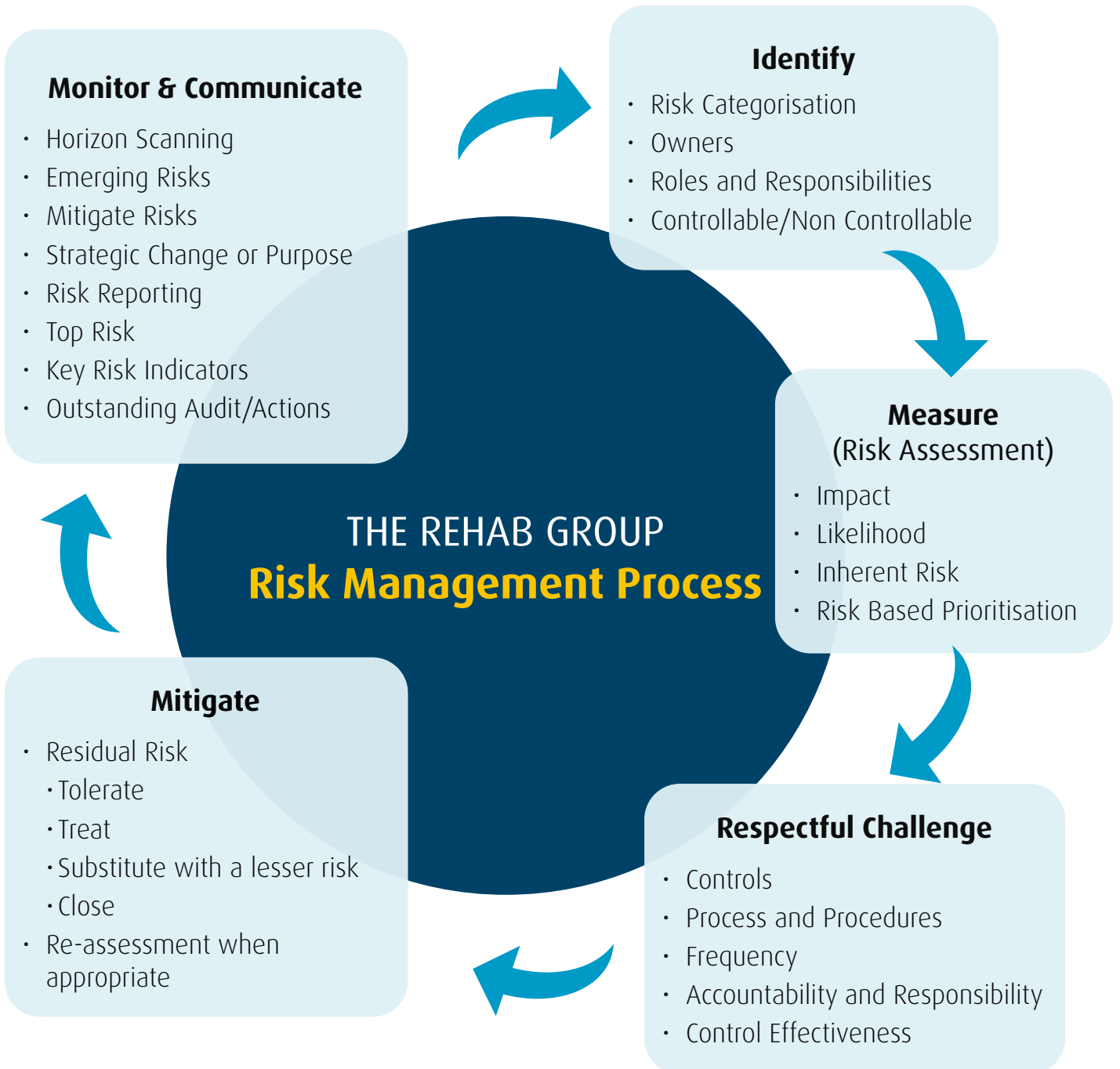
8. Reputational (conduct)

- 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 of the risks that may adversely affect the reputation of the Group.

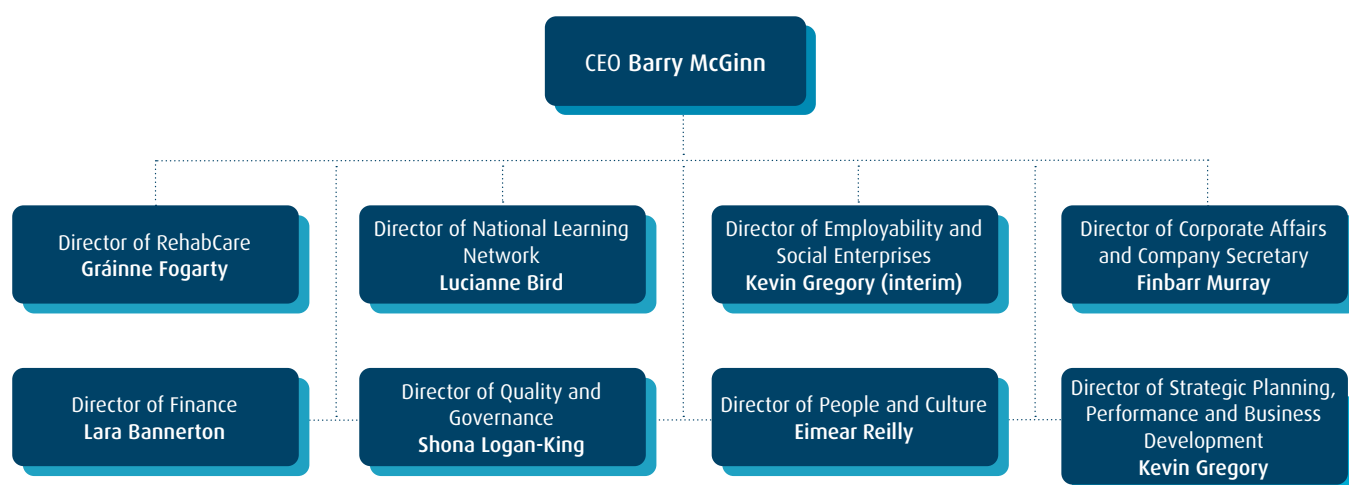
9. Insurance

- The risk of inadequate or poorly structured cover/excessive self-insurance, including property, uninsured risks and non-compliance with policy.

Risk Management Report (continued)



Organisational Structure (as of 31-Dec-2023)



RehabCare

Rehab Group's residential, respite, day activities, outreach, home support and personal assistance (PA) services are delivered in Ireland by RehabCare. RehabCare provides a range of 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 is a leading provider of inclusive education and training services across Ireland. It provides a range of flexible training programmes and student support services in 88 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.

Employability and Social Enterprises

Rehab Enterprises (Ireland and Poland) and Haven Products (Scotland) offer 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 each individual can realise their potential in sustainable business units.

People and Culture

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

Corporate Affairs

This Directorate provides a range of corporate functions that support the wider business and services. The Directorate includes Corporate Governance (to support compliance with legal, risk and regulatory obligations), Property and Facilities (including Newgrove Housing Association), Information Communication Technology (ICT), Communications, Fundraising and Public Affairs/Advocacy. The department also provides strategic change support across the Group.

The Communications department is the lead department for external and internal communications, marketing, digital media and it has a press office function. The Public Affairs/Advocacy department manages Group advocacy and self-advocacy, and all national public affairs and campaigning work for the organisation.

Quality and Governance

The Quality and Governance Directorate implements frameworks to support compliance and measure performance against 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.

Organisational Structure (as of 31-Dec-2023) (continued)

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 continues to engage with funders to optimise the resources available to deliver services in the most effective and cost-efficient manner possible.

Strategic Planning, Performance and Business Development

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



Rehab Group's Strategy (2022-26)

Creating our current five-year strategy 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). We interacted with hundreds of stakeholders to ensure their perspectives and views underpinned our future direction. Over 1,300 employees responded to our survey, and over 70 future focus groups were held. Funders, regulators and community partners all fed into

the process. This work involved hundreds of hours of listening, engaging and debating our mission, our purpose and how we deliver our services.

The agreed strategy has a total of 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.

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

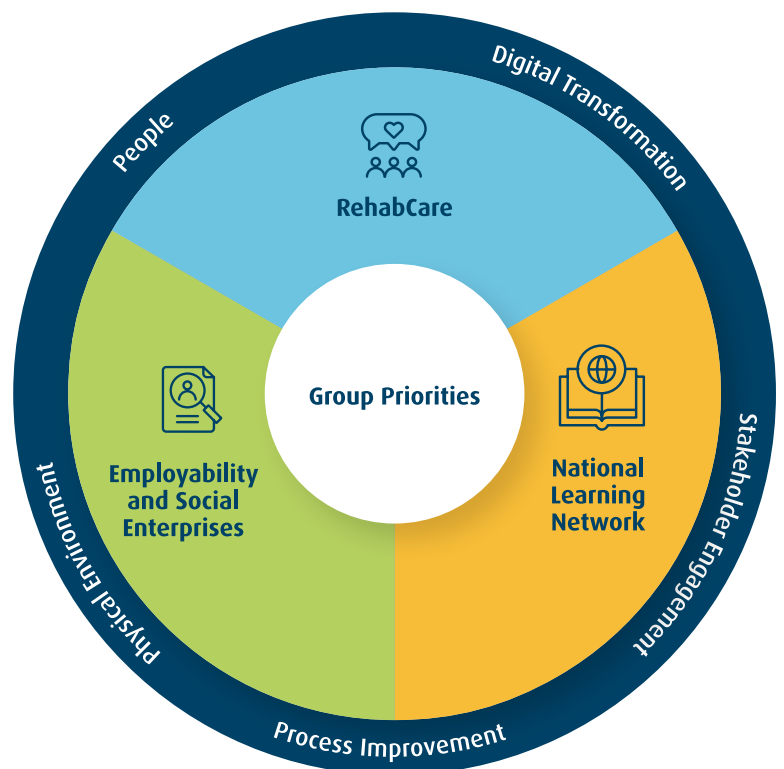
1. Implement a Transitional Workforce model.
2. Becoming an Inclusive Employer of Choice.

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.



Rehab Group's Strategy (2022-26) (continued)

Future Plans

2023 was the second year of the implementation of this strategy. We remain committed to providing the highest possible standards of care, learning and progressive employment opportunities for people with disabilities. 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.

Our key priorities for the remainder of the strategic period are:

Amplifying the Voice of the People who use our Services

- Supporting people who use our services to collaborate, to campaign, to challenge attitudes and influence decision makers.
- Seeking to influence public policy with a particular focus on employment issues, training, social care, and the human rights of people with disabilities.

Improving Quality, Safety and Governance

- Prepare for the regulation of our Home Support and Day Services.

Finance

- Complete the Financial Transformation Plan.

People

- Adopting a robust workforce planning model to ensure future sustainability.

Fundraising

- Deploying a long-term fundraising strategy targeting new income opportunities.

Business Development


- Targeting geographic areas where our footprint is lower to provide new services in line with Government policy and funder priorities.

Employability

- Implement a new revenue generating employment model for disabled workers.



The following table highlights Rehab's performance against the sub-actions due to be implemented within 2023, as referenced in last year's report, and it also focuses on what is expected to be carried out in 2024.





Strategic Category	Strategic Priorities	Action	2023 Goals and Outcomes ¹	2024 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 particular focus on employment issues, training, social care and the human rights of people with disabilities.	<p>Goal: Recruit two lived experience representatives to Board committees.</p> <p>Outcome: Two lived experience members are in place (one on the NLN subcommittee and one on the RehabCare subcommittee).</p> <p>Goal: Campaigns undertaken, with outcomes measured in the context of education, training and employment for people with disabilities.</p> <p>Outcome: There have been significant contributions to public policy campaigns from service users.</p>	Research and pilot areas for co-production to strengthen evidence-based involvement of the people who use our services in running our services.
	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.	<p>Goal: Initial demonstration sites to have all engaged with the National Autistic Society (NAS) accreditation process.</p> <p>Outcome: Completed.</p> <p>Goal: Identify new stakeholder engagement software.</p> <p>Outcome: Options reviewed and current systems were assessed to be adequate.</p>	Implement action plan to prepare home based services for regulation in 2025. Rollout of the autism framework. Work together to maintain compliance levels in all areas.
			<p>Goal: New Risk Management Framework in place.</p> <p>Outcomes: The Risk Appetite Statement (RAS) and Group Risk Policy approved. Delayed start to embedding a risk culture across all levels of the organisation.</p>	New timeline to embed a culture of risk management in the organisation.
			<p>Goal: Closure of overdue audit recommendations from 2022.</p> <p>Outcome: Progress in implementing overdue audit recommendations from 2022. Will complete this work in 2024.</p>	All audit recommendations closed by their due date.
	Developing the Capability, Capacity and Expertise of the Organisation	Further Developing services that respond to the needs of people with autism through the implementation of the autism framework and accreditation. Strengthening our position further as a sector leader by developing multi-disciplinary and therapeutic supports nationally.	<p>Goal: Organisational readiness for incoming home support regulation.</p> <p>Outcome: Gap analysis and action plans in place for all home support services.</p> <p>Goal: Multi- Disciplinary Teams (MDT) case management structure to be developed and in place.</p> <p>Outcome: Completed.</p>	Develop a multi-year speech and language, physiotherapy, and occupational therapy strategy. Develop a multi-annual Business Development and Service Design Strategy.


¹ Outcomes are green when successfully completed, amber when partially completed and red when significantly delayed till 2024

Rehab Group's Strategy (2022-26) (continued)

Strategic Category	Strategic Priorities	Action	2023 Goals and Outcomes ¹	2024 Goals
 Group Priorities	Fundraising	Creating and deploying a long-term Fundraising Strategy.	Goal: Achieve year 1 fundraising targets. Outcome: Delayed launch of fundraising strategy. Head of Fundraising appointed near end of year.	Implementing first year of fundraising strategy and associated income plans.
	Environmental Sustainability	Developing a new Group Sustainability Policy and Strategy.	Goal: Establish Green Champions Network. Outcome: Established. Goal: Programme of grant applications. Outcome: This is now standard procedure. Goal: Achieve at least a 4% reduction versus 2022 CO2e baseline. Outcome: Achieved.	Implement Year 2 of Climate Action Road map.
	Financial Sustainability	Providing a financial strategy that ensures sound financial management and strategic investment decisions.	Goal: Phase 1 of Finance Transformation project, which will automate and optimise financial systems. Outcome: Achieved.	Deliver phase 2 of the 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: We will deliver 12 extra residential places. Outcome: While places were available in 2023, due to the Christmas holiday period, the residents for one facility opted not to move in until January 2024. Goal: Deliver increased respite across our residential and day respite. Outcome: Delivered.	Deliver an additional 12 residential places (8 newly funded and 4 carried forward from December 2023). Planning to deliver one additional residential respite service. Establish a respite forum internally.
	Tailored Day Services Aligned to New Directions	Day Services are required to align with New Directions standards, as well as the HSE person-centred planning framework. It is imperative that our Day Service delivery is individualised and outcomes-focused, in line with both of these policy areas.	Goal: Continue developing models of service. Outcome: We developed several new Day service locations, which will support reconfiguring existing delivery to provide specific programmes across age profiles.	An intake of at least 50 new school leavers. Develop annual school leaver cycle document for inclusion in admissions, discharge and transfer (ADT) procedure to assist Community Service Managers.
	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 to fulfil regulatory requirements.	Goal: Implement a new management structure. Outcome: Completed. Goal: Roll out a personalised budget model. Outcome: Delayed as HSE is reviewing this process nationally. Goal: Review terms and conditions. Outcome: Rolled into 2024 given complexity and the need to focus on increasing staffing levels.	Review terms and conditions (T&Cs) of home support workers. Advance preparation for Home Support Regulation.

Strategic Category	Strategic Priorities	Action	2023 Goals and Outcomes ¹	2024 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.	<p>Goal: Establish working group with CDET, with the outcome being an agreed integration model from 2024.</p> <p>Outcome: Initial meetings have taken place but further engagement required. Will continue to be pursued in 2024.</p> <p>Goal: New management structure in place for our Education Support Services (ESS).</p> <p>Outcome: Completed.</p>	<p>Six re-developed local training specifications by Dec 2024.</p> <p>A standardised approach to needs assessment (literacy and numeracy) developed for all Specialist Supported Training.</p> <p>Introduce a standardised intake and assessment process which compliments RehabCare process.</p>
	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.	<p>Goal: Increase the number of digital badges.</p> <p>Outcome: The number of staff with a digital badge in UDL increased to 116.</p> <p>Goal: All centres using Technology Wheel.</p> <p>Outcome: Completed.</p>	<p>Complete pilot programme to migrate from Learning Delivery Environment (LDE) to Microsoft 365 for Education in 50% of centres.</p> <p>Co-design and co-creation evidenced in development of 10 new modules on e-NLN.</p>
 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.	<p>Goal: 30 people engaged in TWS.</p> <p>Outcome: Lack of access to the Wage Subsidy Scheme (WSS) has hampered full operational set up of TWS. A new model is being developed for 2024.</p>	Complete business model for Work Ready, an unfunded TWS model, and pilot the new programme.
	Becoming an inclusive employer of choice	Be more accessible to a wider pool of potential employees.	<p>Goal: Complete review of Enterprises’ workplaces.</p> <p>Outcome: Work on property carried out in Cork but there were delays with other locations due to lack of financial resources.</p>	Complete review of Enterprises’ workplaces and commence work to improve physical environment where resources are available.

Rehab Group's Strategy (2022-26) (continued)

Strategic Category	Strategic Priorities	Action	2023 Goals and Outcomes ¹	2024 Goals
 Enablers	People	Meeting the demands of an exceptionally competitive sector, Rehab Group will need to implement several measures to attract and retain employees.	<p>Goal: Make internal moves faster and more efficient.</p> <p>Outcome: Project team in place but change in business model required to implement successfully. Internal movement governance developed but project otherwise delayed till 2024.</p> <p>Goal: Revitalise recruitment process.</p> <p>Outcome: Recruitment process review completed. Extra automation introduced. New ATS (applicant tracking system) on agenda for 2024. Business model around relief staff.</p>	<p>Develop the "People and Culture" strategy.</p> <p>Develop an internal movement programme.</p> <p>Deliver an Employee Engagement survey and results.</p> <p>Transform how we support employees, enabled by technology.</p> <p>New ATS developed and implemented.</p>
	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.	<p>Goal: Complete Year 1 of the digital transformation plan.</p> <p>Outcome: Completed.</p>	<p>Implement phase 2 of finance digital transformation.</p> <p>Replace data centre.</p> <p>Obtain a new learner management platform.</p>
	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.	<p>Goal: Acquisition of new properties aligned to business unit growth.</p> <p>Outcome: Completed.</p> <p>Goal: Action risk adjusted Planned Preventative Maintenance (PPM) and backlog repairs programme.</p> <p>Outcome: Completed.</p>	<p>Agree risk adjusted Planned Preventative Maintenance (PPM) and backlog repairs programme, with the fiscal funding available.</p>
	Stakeholder Engagement	Continued strong relationships with funders at local and regional level.	<p>Goal: Stakeholder engagement plan approved at Board.</p> <p>Outcome: Completed.</p> <p>Goal: 50 stakeholder and student/service user events held.</p> <p>Outcome: Completed.</p>	<p>Implement year 1 of stakeholder engagement plan.</p> <p>Raise awareness in government about necessity to improve WSS and the need for EU Article 20.</p>
	Process Improvement	More agile and responsive organisation. Positive retention and culture that aligns to the needs of employees.	<p>Goal: Workplan in place and progressing with the Property Forum, Ways of Working and ICT projects.</p> <p>Outcome: Completed.</p>	<p>Continuing the work from 2023.</p>

Strategy Focus: Quality, Safety and Governance



Improving quality, safety and governance is a key priority in Delivering our Future. As an organisation, we aim to achieve standards of excellence in our service delivery and, in doing so, maintaining our strong track record in meeting external regulation and standards.

In 2023, we focussed on strengthening our established Governance framework by developing new and enhanced processes and structures across regulated services. This included the introduction of additional processes to identify areas for improvement early, as well as more efficient escalation processes, all resulting in a more proactive response to compliance and quality improvement.

We utilised our knowledge and experience of regulated residential services to develop a framework for our Home Support services, in preparation for incoming regulation. This assisted in ensuring consistency of service provision across our Home Support and Personal Assistance (PA) services.

The organisation embraced the commencement of Assisted Decision Making (ADM) legislation, developing a cross functional implementation framework that informed planning and implementation of the Act. Collaboration with other organisations through umbrella bodies such as the National Federation of Voluntary Bodies and with the Disability Support Service (DSS) proved invaluable in developing a policy and guidance for staff teams. We also introduced regional reference groups to support and assist service teams with embedding the Act into practice, and the work of each of these groups facilitated learning and consistency of practice nationally.

We placed greater emphasis on data collection and analytics in informing service improvement in 2023, and IT systems have been tailored to provide key information relating to health and safety, safeguarding, complaints and compliments, as well as regulated services.

Our strategic plan makes reference to external accreditation and improving the quality of our specialist areas of operation. We engaged with the National Autistic Society (NAS) to prepare for accrediting six of our services that provide supports to autistic people. Throughout 2023, we supported these services to complete action plans for improvements based on NAS standards, and to engage in internal and external

training programmes. Changes to key personnel in several demonstration sites meant that this process has taken longer than initially anticipated.

To ensure that the quality of our service delivery includes the voice, needs, and aspirations of our service users, students, and their families, we used the feedback from our student satisfaction survey to improve a range of areas in NLN centres, from premises and facilities to student supports. This feedback led to innovative quality improvement planning, as well as the sharing of ideas across centres. We did not manage to resolve all issues raised, particularly where the solutions were reliant on factors such as external funding, but we continue to advocate on behalf of students in these instances.

Building the capacity and capabilities of our employees is essential to the provision of high quality and safe services. In addition to the suite of training provided through our Learning and Development team, Multidisciplinary teams (MDTs) supported skills development throughout the year, through service-based guidance, support and mentoring, as well as bespoke training in the areas of neurodiversity, positive behaviour support, gender and identity.

Our MDTs were enhanced in 2023, with the introduction of a Head of Clinical Services, MDT and Practice Development. We know that there are still gaps in terms of the availability of therapeutic services internally and externally, however this role has enabled stronger connection across our psychology and behavioural therapy functions, as well as a more coordinated approach to practice and skills development.

Finally, Rehab Group was a lead partner in a European Quality Project (QOLIVET) in 2023, through our membership of the European Platform for Rehabilitation (EPR). The project resulted in the development of a Quality Impact Assessment Tool (QIAT) to measure the impact of services on a person's quality of life (QOL), as well as a training programme for teams on quality and values.

All of this work has laid a strong foundation which now allows us to move towards the development of a Quality Improvement Framework in 2024, moving beyond compliance with regulation and standards, to an embedded culture of quality improvement across the organisation.

RehabCare

Provides innovative and responsive care for people with disabilities



Larry Ovie, Vita Community Hub, Waterford

“I wasn’t too sure I could do the course because I lacked a lot of self-confidence at the time that course was offered to me. On the first day of the course, I was terrified because I was worried about interacting with the lecturer and other students. After the first week I got a little bit more comfortable in the environment and could see myself progressing. After a few weeks on the course, I managed to adjust to the ways of hospitality and started to gain some confidence.

My main learnings were how to meet and greet guests, set a table in a restaurant, take orders and serve food and drinks to customers. We also had to learn how to work together as part of a team to keep the service flowing. All of the skills that I was taught on the hospitality course were very helpful when I was on my work experience in the Viking Ramada Hotel bar. I am hoping to continue to use the skills that I have learned, along with my newfound confidence and hopefully get employment in the future”.

Our Year at a Glance



4,254 ↑
Total Service Users
(+3% on 2022)



171 ↑
Total Services
(+4% on 2022)



189k ↑
Home Support and PA Hours
(+2% on 2022)



9,118 ↑
Respite (bed nights)
(+16% on 2022)



1,827 ↑
Day Services – Users
(+2% on 2022)



578 ↑
Home Support – Users
(-25% on 2022)



620 ↑
Centre based Respite – Users
(+15% on 2021)



240 ↓
Residential, Supported Accommodation
and Independent Living – Users
(+5% on 2022)



989 ↑
Outreach and Community Support – Users
(+20% on 2022)



A word from the Director of RehabCare, Gráinne Fogarty

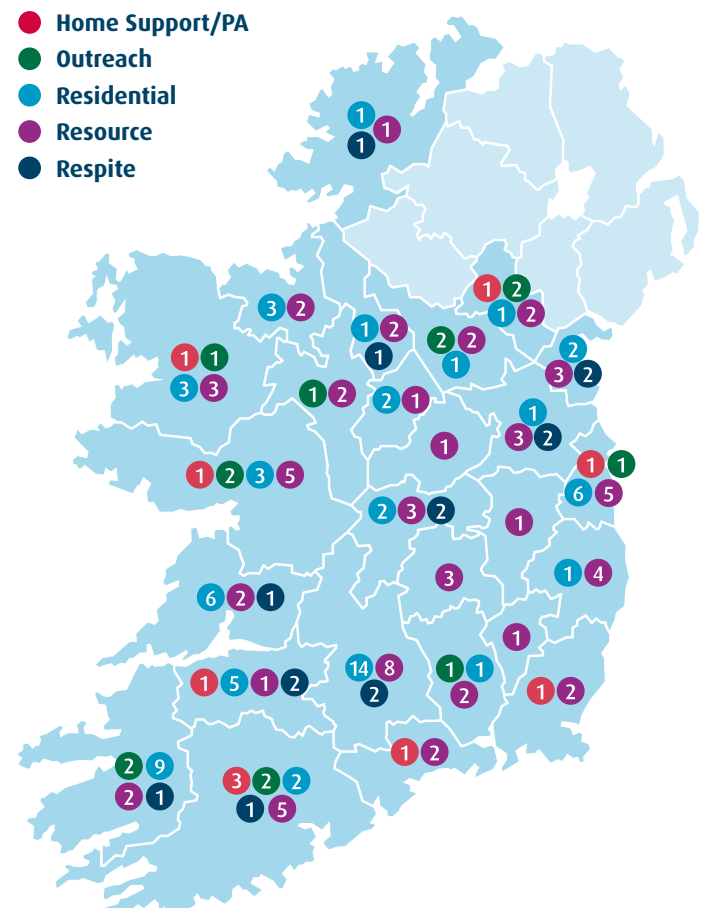
In 2023, RehabCare, as a provider of choice for disability services, supported individuals in 171 services throughout the Republic of Ireland.

We provide innovative and responsive care based on the current and changing needs of the people who use our services, offering a high-quality range of services aligned to international best practices that positively impact the lives of those individuals we support. Our offering includes award-winning Residential, Respite, Outreach, Day Services, Home Support and Personal Assistance (PA).

In a collective effort to support and empower our service users, the development and delivery of RehabCare services in 2023 have focused on the dynamic relationship between adaptation, impactful initiatives, and financial sustainability.

RehabCare’s staff expertise as champions of inclusion and care, the person-centred support we provide, and the innovative projects and programmes within our services highlight how we are working on adapting for impact to ensure a resilient tomorrow for all.

Number of services by county



Rehabcare (continued)

Service Delivery and Service Development

Hayfield Manor – Resource Centre, Thurles, Co. Tipperary

In keeping with our strategic priority of tailored Day services, 2023 saw the opening by Minister of State for Disability, Anne Rabbitte TD, of a state-of-the-art service in Hayfield Manor offering person-centred care for school-leavers with autism, intellectual disabilities and other support needs, based on funding from the HSE.



Accepting referrals from school leavers in North Tipperary and the surrounding catchment area, Hayfield Manor will eventually accommodate up to 40 students. In line with New Directions’ principles, the facility also offers an outreach service to extend its reach.



The service is strategically positioned for easy access to local amenities, including sports clubs, shops, and restaurants. Participants will benefit from a diverse range of activities and programs, including horse riding, music therapy, gardening, vocational and educational opportunities, and independent living skills.

The launch of Hayfield Manor marks a significant milestone in our commitment to empowering individuals with diverse needs.

Vita Community Hub collaboration with the SouthEast Technical University (SETU) Waterford.

Vita Community Hub, located in the heart of Waterford City, supports 24 young adults with additional support needs to play an active role within their local community. Key to that provision is the exploration and development of community initiatives that promote equality of participation for young adults in core community institutions.

For this project, the South East Technical University (SETU) collaborated with Vita in a pilot project, allowing students from Vita to participate in a 12-week hospitality module. Vita students worked alongside second year hospitality students each Tuesday, with the opportunity to work front of house in the training restaurant, serving and interacting with lecturers.

Students have grown in confidence, self-belief and work ethic, which will directly influence their future employment prospects. Of particular pride was the feedback from SETU, which emphasised the positive impact that the pilot project had in promoting equality of opportunity and visibility on its campus.

Upon completion of the 12-week pilot project, it was agreed with SETU that our collaboration would continue into 2024.

The Rise Service, Galway

RehabCare’s Rise Service supports individuals who use either English or Irish Sign Language (ISL) while encouraging each person to be more connected, active and included in their local communities. A particular highlight in 2023 was the introduction of a new driving simulator, which has equipped users with new skills and fostered confidence in their driving abilities.

The driving simulator was purchased through local fundraising efforts and a grant from the HSE National Lottery Grant Scheme.

Tús Nua, Carrick-on-Shannon, Co. Leitrim

Service users in Tús Nua worked to develop a photography initiative. The group learned basic photography skills using their smartphones and then captured beautiful scenery locally. To showcase their talents, the group developed a 2024 calendar, which was sold during a Christmas fundraiser.



Summer Respite Project 2023 – Athlone, Longford and Tullamore

To continue supporting the organic growth of residential and respite services through emerging opportunities from Community Health Organisations (CHOs), RehabCare developed the Summer Camp Project 2023 in CH08 at the request of the HSE. This project successfully provided a summer camp to 38 children across four locations (Athlone, Longford and twice in Tullamore). Each location provided two weeks of summer respite. The aim of the children's camp project was to provide a respite service for families with children with a diagnosis of autism or mild to moderate intellectual disabilities. The camps were provided in a person-centred and safe environment, supporting each child to participate in social fun activities while taking their specific needs into account.

The response to the camps was hugely positive, particularly the music, water play, outdoor activities and specific social outings.

Development of Accommodation Services, Thurles, Tipperary

An innovative accommodation project took place in Thurles in 2023, providing a bespoke service to an existing resident in need of a single occupancy placement. It serves as a great example of collective efforts to support and prioritise vulnerable individuals within our community.

As part of this collaboration, RehabCare brought its expertise in recognising the diverse challenges faced by individuals requiring specialised care, the HSE played a pivotal role in providing the necessary funding and the Lions Club Trust, renowned for its dedication to community service, offered the accommodation resources. By placing the person at the centre of the decision-making process, we are empowering the resident to lead a fulfilling life, promoting independence and dignity.

Service User Testimonials



Noah, Rise Service Galway

"The driving simulator helps us to build confidence to start learning to drive. Before I started using the simulator, I had just passed my theory test. I'm doing driving lessons now. I felt great when it arrived to the centre, it was great to see it and to have that experience.

We learn skills such as going around a roundabout, the process for turning, learning about the different peddles, changing the gears. It was confusing getting used to it at the start, and it was funny when we accidentally went over the grass."

Employee Testimonials



Leah Gulmatico, Care Worker, Killeshin Residential, Sligo

"I've been working in Rehab Group for a year now, and I can honestly say that my manager and team leader are very supportive and always willing to give me guidance, especially if I am unsure when completing a task.

I am thankful to my Team Leader, as I have learned a lot from her on how to take a proactive approach when dealing with behavioural issues, how to organise my workload, promote independence for the service users as much as possible, be confident, and most importantly how she shares her knowledge with me. These are just some of the qualities I admire in her and value.

I appreciate that management provides training, which benefits the service users by ensuring they receive high-quality service. The diversity and inclusiveness of management offers an equal opportunity for me as a carer working in Rehab Group, making me feel that no one is left behind."



Rehabcare (continued)

Newgrove Housing Association (NHA)

Newgrove is a registered charity and is the approved housing body (AHB) within Rehab Group. It provides tenancies and maintains homes for RehabCare service users. It accommodates more than 220 tenants in 60 premises throughout Ireland. Five new properties were completed in 2023, with one more in progress to be tenanted in 2024.

Funding is sought for all new property acquisitions through the Capital Assistance Scheme (CAS), which provides for the payment of a grant by the Department of Housing, Local Government and Heritage to purchase properties.

Day-to-day maintenance needs, a programme of planned maintenance and sinking fund items are all funded from rental income. This is currently being reviewed.

Newgrove is regulated on a statutory basis by the Approved Housing Bodies Regulatory Authority (AHBRA) and by the Charities Regulator.



National Learning Network

Delivering excellence in teaching, prioritising student wellbeing, and fostering academic success



Tyereq from NLN Kildare

“If you asked me two years ago, I would have said I’m a bit shy, and that I wouldn’t stand up for myself. Now, I have gone to the airport by myself, I have gone to loads of conferences, I have done so much advocacy work. This place has helped me with that transition to be confident and to make friends. I am independent.”

National Learning Network (continued)



A word from the Director of National Learning Network, Lucianne Bird:

National Learning Network (NLN) is a leading provider of inclusive Education and Training services

across Ireland, boasting almost 90 locations in both urban and rural areas. Our services are designed with Universal Design for Learning (UDL) principles, ensuring accessibility and celebrating diversity on our campuses. We cater to individuals aged 16-66 with a range of disabilities, mental health conditions, and diverse backgrounds, offering personalised support to achieve their education, training, and employment goals.

NLN's commitment to excellence was reinforced in 2023 with the introduction of the Tech Wheel initiative, which equips all centres with a diverse array of digital tools to enhance the learning experience. Mandatory Technology-Enhanced Learning (TEL) training sessions for instructors further promote digital literacy and confidence among staff. Additionally, Assistive Technology (AT) is integrated with UDL practices, facilitating greater participation for all learners. Financial support from The Care Trust and the HSE CREATE grant enabled the acquisition of augmentative and alternative communication devices, sensory spaces, and other assistive aids, enriching NLN's learning environments.

As the number of students under 18 increased, NLN continued to adapt its services to meet complex child safeguarding requirements. Communication support workers were introduced to assist students with communication challenges, while psychologists provided tailored interventions for students with diverse needs, including autism and intellectual disabilities. To address prevalent issues like anxiety, dedicated interventions were implemented, supported by ongoing guidance and education for staff.

Despite these successes, NLN faces significant funding challenges, with stagnant training fees and an inadequate funding model. In response, students and staff launched the "Letters for Learning" campaign, urging public representatives to support NLN's vital services. A delegation met with representatives in Leinster House to advocate for multi-annual funding and ensure the long-term sustainability of NLN.

Looking ahead to 2024, NLN seeks continued support from stakeholders to maintain its impactful education and training services within a financially sustainable framework, upholding the right to education for all.

Our Year at a Glance



8,313 ↑

Total Beneficiaries (Up 12%)



2,659 ↑

Students in Specialist Vocational Training funded by the 16 ETBs (Up 6%)



1,912 ↑

Students in Education and Training Services funded by HSE Adult Day Programmes (Up 9%)



2,378 ↓

Students supported through Education Support Services (Down 4%)



328 ↔

Individual Placement and Support Clients



1,036 ↑

People availing of Labour Market Focused Contracted Training (Up 204%)



9,047 (new)

Number of Psychological Interventions



135,500 hours ↑

Hours of Supported Work Experience Placement (Up 9%)



34,344 hours ↑

Hours of 1-1 Personalised Planning and Advocacy Supports (Up 1%)



1,776 hours ↔

Hours of Irish Sign Language



2,087 hours (new)

Hours of Personal Assistance (incl. Communication Workers)



936 hours (new)

Hours of Assistive Technology Supports

National Learning Network (continued)

Individual Placement and Support (IPS) Services

In Ireland, we have the lowest employment rate of people with disabilities in Europe. The Individual Placement and Support (IPS) Service, delivered by NLN, embodies an evidence-based approach that continues to leave a profound imprint on the Irish labour market. NLN's IPS team, comprising 20 dedicated employment specialists, operates in partnership with Community Mental Health teams, Rehab and Recovery teams, and Early Intervention teams. This partnership facilitates the seamless inclusion of individuals into jobs and careers, empowering people to manage their mental health, wellbeing and recovery. The impact of NLN's delivery of IPS is quantifiable. By year-end, NLN actively supported 328 individuals with mental health conditions on pathways to work, with 83 people successfully securing paid employment. These tangible outcomes not only reflect the programme's efficacy in facilitating inclusion in work but the power of collaboration in supporting health, wellbeing and recovery.

Labour Market-Focused Contracted Training

As a member of the SOLAS Multi-Supplier Framework for Contracted Training, NLN extended its reach across key regions, including Donegal ETB, Longford Westmeath ETB, and City of Dublin ETB. NLN delivered cutting-edge, labour market-relevant courses, positioning itself as a pioneer in meeting the evolving demands of employers. In 2023, NLN emerged as a strategic partner for jobseekers and employees alike, supporting growth in skills development across a spectrum of high-demand occupational sectors including fintech, engineering and computer programming. NLN's engagement underscores its commitment to fostering a skilled workforce that remains agile and responsive to industry needs.

The Student Voice



Paul, Assistant Manager, SuperValu is a former student of NLN Kildare

"The time I spent with the NLN was really valuable and the support I received gave me the life skills I needed to gain meaningful employment. It helped me overcome my lack of confidence and gave me the courage to talk to people and to make friends. The work experience placement was invaluable because I did some work experience here in SuperValu. From that I gained part-time work and then progressed to become the assistant manager."

Paul is now a work-place mentor supporting another student from NLN Kildare in their employment journey.



Michelle O'Neill, NLN Mullingar, shares her perspective on a first-class student experience called "From Fun to Fear".

"Coming to NLN I was very nervous. I had no idea what to expect. Part of me was ready to turn and run; I'm so glad I didn't. In no time, I found myself part of a family I didn't know I'd been missing.

Starting out, my confidence was at an all-time low. The variety of activities on offer unnerved me. We started a course of kayaking, something I couldn't and wouldn't have done before. So many things to worry about. Would the wetsuit fit? Would I capsize? Would I look stupid? Would I look fat? And yet I'm sitting here now with just one question, when is our next session? Two hours in a kayak and I haven't stopped smiling since.

Walking through the door on that first day was the best decision I've made in a long time as my quality of life has improved in more ways than I can tell."

Employability and Social Enterprises

Providing Safe and Secure Supported Workplaces
for People with Disabilities



Susan on the people and work in Clydebank, Scotland

"I do the labelling work here in Haven. Sometimes if I get stuck on something on the line with the labels, they are there to help me. We help each other out. Working gets me out of the house. I feel confident here, and with the people, we have a bit of fun and a joke together. I check the labels before I put them back into the box, it's really important work, I'm the expert on that. We've got good team work.

I have been working in Haven for nearly 39 years. I lost my mum a few years ago, and then I lost my brother, but I have my sisters. They are helping me with writing letters, and with some difficulties that I have. I have lost quite a lot of people. It has been tough, but my sister says I'm always strong anyway. We're always there for each other. Plus, I have got people here in Haven who have been helping me too. I've got quite a lot of friends in here. If one of my friends sees me and I'm feeling down, they cheer me up. The managers here, they make me feel good, they always say I'm the best worker. When new people start, I show them what to do. I'm really proud of myself."

Employability and Social Enterprises (continued)

Our Year at a Glance



#1

Larger than any other social enterprise for people with disabilities in Ireland and Scotland



190+

Employees with disabilities in Ireland and Scotland in 2023



2.8 million ↓

Computer keyboards distributed in 2023 by Rehab Enterprises Poland (Lodz) (Down 20% on 2022)



522 tonnes

Paper, expanded polystyrene, plastics, mixed metals, bulky waste recycled in Ballyfermot in 2023



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

Our businesses in Ireland, Scotland and Poland provide meaningful

and sustainable employment to people with disabilities and disadvantaged adults through our commercial trading operations. They deliver cost-effective ISO-quality certified, products and services to our valued customers.

In Ireland and Poland, we trade under the name Rehab Enterprises, while in Scotland we trade under Haven Products. We have a large and diverse customer base, including HSE providers of health care in Ireland and the NHS in the UK. Our staff proudly provide valued products and services to first responders, local authorities, small and medium enterprises (SMEs), and large indigenous and multi-national companies.

Alongside employment opportunities for people with disabilities, our work as part of the supply chain of our local, national and multi-national customers helps those customers meet their corporate social responsibility and Sustainable Development Goals (SDGs).

Our commitment to SDGs is apparent from our long expertise in recycling and reusing electronic products and paper, servicing customers nationally from bases in Cork and Dublin.

Unfortunately, due to ongoing losses, our location in Navan was closed in 2023 with the loss of 11 jobs. We worked with staff from other parts of Rehab Group to support these colleagues to successfully find other opportunities. This demonstrates how we adapt to the impact of commercial reality and build resilience. We would like to recognise the great work of our former colleagues over many years in Navan.

Rehab Enterprises does not receive government grants to support our work. At the same time, it continues to strive to be financially sustainable and will push for improvements to the

WSS (Wage Subsidy Scheme) and engage with stakeholders to reduce the gap with the minimum wage that has been increasing over recent years.

Rehab Enterprise Ireland Services by County



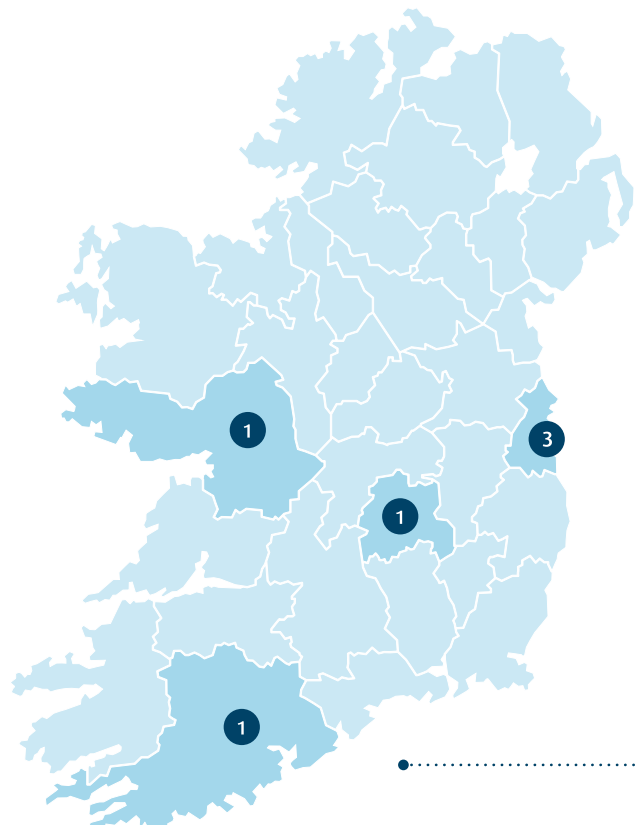
Rehab Enterprises (Ireland) has **6 locations**



The **6 locations** employ approximately **111 staff**



In 2023, approximately **73% of the staff** have a disability





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. Due to the closure of our site in Navan in August 2023, the distribution of disposable personal protective equipment was moved to Portlaoise and is now well-established.

We have approximately 30 customers, including contracts with the Department of Social Protection for the distribution of forms and with An Post for writing Santa letters. We employ 12 people with disabilities out of a total of 14 employees, and we have the capacity to take on more work. A key challenge is sourcing new contracts.



Galway

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

Rehab Galway is part of the critical supply chain for our primary customer, Trane Technologies (Thermoking), providing particular installation kits with a zero failure-to-supply basis. Trane's operation relies on Rehab's "just-in-time" supply of a wide variety of kits in support of each of their production lines. We operate with 24 staff, of whom 16 are recognised as people with a disability. The key challenge for 2024 is to be increasingly innovative and improve our efficiencies in response to the market pressures on Trane for greener and cheaper products. Rehab Galway is responding with greater customisation and variety of products and services we provide.



Tallaght and Ballyfermot

IT recycling, data destruction and paper 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.

Opportunities to increase sales value for products with downstream partners is a key challenge. Between the two locations there are 44 staff of whom 30 are persons with a disability. Watch [this short video](#) about Rehab Recycle.



Transitional Workforce Solutions (TWS)

In 2022, the Rehab Board decided to consider new models of employment for people with disability. A new initiative, TWS, was approved. The aim of TWS is to progress people with disabilities towards and into full-time employment with other employers. Rehab Enterprises facilitates 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 and change in TWS. A similar model unfunded by WSS, Work Ready, is being developed to progress in 2024.



Ballymount

Production of housing for reverse vending machines for retailers.

Our staff 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 eight Rehab staff employed, applying their skills to produce these innovative vending machines for large retailers in Ireland. The machines will aid the recovery of over 35,000 tons of drinks cans and PET bottles annually that are currently 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 21 full-time employees in Cork, of which 15 are part of the WSS (Wage Subsidy Scheme). During 2023, we processed 98.2 tonnes and dispatched 116.4 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 in Munster. In 2023, we commenced our assembly service and created greater value in further breaking down WEEE into key components. The critical challenges for 2024 include productivity levels from physically demanding work, physical infrastructure, developing sales opportunities and leveraging our unique selling points.

Employability and Social Enterprises (continued)

A Short History of Rehab Enterprises in Lodz

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.

Rehab Enterprises commenced business in Poland in 2007 with its main customer from the IT sector, Dell. In 2008, three ISO certificates were obtained in the areas of Quality (ISO 9001), Environment (ISO 14001) and Health and Safety (ISO 18001), certifying the high level of services provided. The operations continued to develop with a rework area in 2009. In 2012, a project of reverse engineering of faulty parts was launched with Foxconn, the main supplier of computer and server chassis to Dell. Since 2014, Lodz has developed in collaboration with Corning, working with fibre optics and copper connections. In 2019, the transition to a new facility was completed, opening the potential for further business development. This was achieved in 2022 with the signing of a new contract with Bosch, a white goods manufacturer.

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 total staff employed with a disability.

The beginning of 2023 was demanding for the site due to the global and European economic slowdown. All operations recovered in the second half of the year. A key customer awarded the Lodz site a prestigious Total Quality Certificate in recognition of the very high standard of services provided to our multinational customers.

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.

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 2023, 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. During 2023, Clydebank saw substantial changes to both the product volume and mix from The Edrington Group. A change in The Famous Grouse sub-assemblies, resulted in a drop in Clydebank's overall volumes. This has been partly offset by new value-add pack work.

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. Most customers are from the public sector, with the Scottish Government contract accounting for more than 80% of its income.

Hillington

Hillington has no employees on site. It is a storage facility used to support Haven Document Services in its delivery of the Scottish Government contract.



Haven Products has 3 locations



Haven Products employs approximately 140 staff



In 2023, approximately 80% of the total staff have a disability

- A Larbert
- B Clydebank
- C Hillington



Textile Manufacturing

Larbert – Haven PTS

Haven PTS is our well-established textile manufacturing business. During 2023, Haven PTS continued the delivery of the NHS Scotland nurses’ uniforms contract, manufacturing 110,000 uniforms in the year. A review of this contract will be required before renewing in November 2024. Haven PTS was awarded one smaller contract with South Lanarkshire Council during 2023, for the manufacturing of tunics and trousers. The future scale of Haven PTS and the customer base it targets will remain a focus during 2024.



1.9 million ↓

Whisky bottles packed
(Down 10% on 2022)



110,000 ↔

Nurses uniforms
(No change)



25k ↓

Box files in storage
(Down 28% on 2022)



Conferences and Awards

Rehab Group’s impactful work saw the organisation receive a number of prestigious awards and recognitions across 2023.

RehabCare teams joined colleagues from across the disability and healthcare sector at the prestigious Irish Healthcare Centre Awards held on 26 May 2023. It was honoured to have received nine nominations, all reflecting RehabCare staff’s expertise and dedication, the person-centred support we provide, and the innovative projects and programmes within our services.

On the night we took home three awards:

- Nursing Home/Residential Care Home of the Year: RehabCare Doon Residential Home
- Day Care Centre of the Year: RehabCare Knocklofty Rural Resource Centre
- Healthcare Initiative - Disability Services: RehabCare Dundalk Encore Productions.

We were also nominated in the following:

- Homecare/Assisted Living Provider of the Year: RehabCare PA services to UCC
- Homecare/Assisted Living Provider of the Year: CareLink – RehabCare
- Nursing Home/Residential care home of the Year: RehabCare Parnell Place Residences
- Healthcare Initiative – Recruitment & Retention: Humans of RehabCare
- Healthcare Initiative – Child Health & Wellbeing - Community Service: Life Skills Programme, RehabCare Maria Goretti, Lordship
- Best use of Information Technology: DAT Central - Rehab Group/RehabCare Digital and Assistive Technology Service.



In September, RehabCare was shortlisted in the category of Best “Not for Profit” at the Limerick Chamber Regional Business Awards. The entire ethos of RehabCare is based on the principle of reducing inequalities amongst people with different backgrounds and capabilities and although not a

winner on the night, we remain the provider of choice for the development of disability services across the Mid-West.



Haven Products (Packaging Division) in Scotland won a silver award at The Edrington Group Annual Supplier Awards in 2023. This was a great achievement for all the team as Haven Products was the only supported business at these awards and is testament to the great working relationship with The Edrington Group over the last twenty years.

Rehab in Poland received a prestigious award recognising the quality of the work we do for Corning.



NLN Tullamore was a finalist in the Tullamore and District Chamber Awards 2023 for Community Achievement for work in the areas of health, wellbeing, education and employment.

Aoife Keaney, Senior Digital and Assistive Technology Officer was also a finalist for the prestigious John Kelly award with AHEAD and UCD Access for All. This recognised her innovative approach to embedding universal design practices using assistive technology.



Support Functions Corporate Affairs Directorate Overview

Working closely with and supporting all departments within Rehab Group.

'I didn't talk. I was very institutionalised... I didn't see much of a future'
Lizzie Coen left school at 14 and struggled with mental health problems and other issues. Now, thanks to a supported education service, she is studying for a psychology degree

'It was all through NLN, they supported me to the fullest. I just knew I wanted to help other people'
Mickey Lawless, 24, attended NLN Portlaoise after leaving school with no clear direction. "I had no confidence when it came to communication, or IT skills, and I had very little social skills," he says. "I left school at 16 and did a few courses, but I was very anxious the whole time and I just had no confidence around anything at all." "When they signed up with NLN Portlaoise and it worked out so well, he achieved a distinction in his IT skills exam."

'I was always the quirky one': What it's like getting an autism diagnosis as an adult
Des McCarthy always knew he was different to others but was shocked to get an autism diagnosis. Joining an outreach service changed his life says Helen O'Callaghan

“I have done more than what people thought I could do”
The National Learning Network in Cork works with people with disabilities who need extra support when it comes to education and training - leading to employment, further education, and a better life in their community. Former MLN student Marian O'Mahony tells us about her experience

RehabGroup
Inspiring its People, Changing Perspectives

Longford RehabCare hosting 'Cup of Care' coffee morning on Friday

People with disabilities turning to food banks due to lack of financial supports

Irish Independent

News Opinion Business Sport L

Home / Irish News / Education

'After school, the National Learning Network was the right choice for me'

Support Functions

Corporate Affairs Directorate Overview (continued)

In 2023 the Directorate focused on a number of key projects, including:



First nationwide fundraising activity 'Cup of Care' in over a decade



'Letters For Learning' campaign saw our NLN students writing to their local public representatives to highlight the positive impact NLN has had on so many people's lives and to ask for their support to sustain these services



People with lived experience were appointed to the RehabCare committee and NLN committee of the Rehab Group Board



Reduced our carbon footprint for electricity and thermal by 19% in comparison to 2022



Appointment of a new Head of Fundraising in Q4

Advocacy

Throughout 2023 we sought to amplify the voice of the people who use our services and worked to vindicate their rights under the UN Convention on the Rights of Persons with Disabilities through political engagement, responding to public consultations, engagement with our funders and working with other disability and civil society organisations.

This includes the following:

- Representatives from Rehab were invited to address two Oireachtas committees in 2023.
- 2023 marked the welcome return of our in-person National Advocacy Conference with the additional bonus of live-streaming. It marked our largest ever engagement to date with the people who use our services.
- Over the year, our three Regional Advocacy committees advocated on behalf of their peers in all our services on issues of local and national importance.

- In line with our policy of co-production, for the first time representatives from RehabCare and the National Learning Network were appointed to the RehabCare committee and NLN committee.
- Our Pre-Budget Submission was developed following extensive consultation with 49 Focus Groups involving 360 people who use our services and over 100 of our staff.
- The Letters for Learning Campaign aimed to highlight the specific funding challenges facing NLN. NLN students from all over the country wrote to their local public representatives with their own personal stories of the positive impact NLN has had on their lives.
- Throughout 2023 we continued to advocate for Government action on the employment of people with disabilities. Ireland has the lowest employment rate of people with disabilities in both the EU and OECD and the highest disability employment gap between those employed with a disability and those without a disability.
- Throughout 2023, we worked in partnership with other disability and civil society organisations to amplify the voices of the people who depend on our services.



Communications

In 2023, Rehab Group's Communications team worked to amplify the voice of our service users and students. The team did this by showcasing Rehab's innovative projects, launching new services, honing testimonials, and supporting our frontline teams to communicate critical messages.

Webinar on Addressing Social Anxiety

In response to the increasing prevalence of social anxiety, particularly among young people in the wake of the COVID-19 pandemic, the communications team organised a webinar aimed at addressing this pressing issue. The webinar offered a comprehensive perspective on NLN's approach from three key angles: insights on student recruitment and day-to-day experiences, expert psychological analysis, and invaluable firsthand experiences shared by a former NLN student.

Our efforts were met with significant recognition, notably securing a prominent feature in the Irish Examiner. With over 300 attendees, including referral agencies and parents, the event was deemed a resounding success.

Moving forward, we recognise the importance of continuing to prioritise specialised topic webinars. These also demonstrate NLN's commitment to addressing contemporary challenges affecting our community.

Open Days

In April, the communications team spearheaded a nationwide initiative – the National Autism Open Day – across our NLN centres. This event aimed to showcase our specialisation in supporting individuals with autism and highlight our unique selling points. The accompanying media release generated widespread attention, resulting in coverage across 22 newspaper and radio outlets.

Making Headlines

The Communications team cultivated an abundance of case studies and stories throughout 2023, resulting in our organisation featuring across a plethora of national and regional media outlets. Highlights during the year included an engaging and eye-catching Irish Times article focussed on former NLN Sligo student Lizzie Coen, who spoke about the transformative effect that NLN has had on her life. Our RehabCare services received a high level of positive media coverage, ranging from the benefits of artificial technology in RehabCare Dundalk, to our Tipperary services taking home a national award.

In December, the success of Rehab Enterprises' partnership with Gaelite.com was featured in several Dublin newspapers, while our championing of inclusion in the workplace was picked up in an interview with the Irish Examiner. The Communications team also garnered significant media coverage for our 'a Cup of Care' fundraising campaign held across our RehabCare services. Stay up to date with all Rehab Group media coverage by clicking [here](#).

Sharing our Success

Our Rehab Group and National Learning Network social media pages continued to grow in reach during 2023, showcasing the impact of our work on the people using our services, their achievements, the success of local events, and the dedication of our staff. Our campaigning work during our Day of Action in September 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.



3.0m ↑
Facebook reach
(up 20% v 2022)



1.4m ↑
Instagram reach
(up 180% v 2022)



625 ↑
Positive media mentions
(up 25% v 2022)

Fundraising

The Care Trust

The Care Trust continues to be Rehab Group's most valued supporter, donating a substantial gift of €756K in 2023 via their door-to-door fundraising activities. This generous donation was a slight increase on the 2022 donation (+2%) and its annual report is available at www.thecaretrust.ie.

The Care Trust funds allow us to demonstrate our commitment to staying at the forefront of technology and delivering service adaptations to ensure first-class services for all. In total, over €360k was spent on technology. Thirteen sensory hubs were funded exclusively by The Care Trust, alongside a new assistive technology kit for every NLN centre nationwide. In addition, over 150 laptops and eleven interactive whiteboards were funded.

Alongside technology, The Care Trust funds also exclusively funded several major capital projects. Most notably, €250k was allocated to part fund a major building extension at our RehabCare services in Knocklofty, Co. Waterford. These funds combined with a significant legacy gift will deliver real impact for those who use the service for decades to come.

Support Functions

Corporate Affairs Directorate Overview (continued)

Just over €70k was also allocated to meet the costs of the fit-out of a brand new RehabCare Supported Accommodation service in Greystones, Co. Wicklow.

Fundraising Strategy

The fundraising strategy approved by the Board in late 2022 saw a delay in its implementation stage, instead commencing in Q4 with the appointment of a new Head of Fundraising. The implementation of the strategy will further speed up in 2024 with new appointments to the Fundraising team to deliver on our fundraising ambitions, in line with the Group’s five-year strategy.

Local Community Fundraising

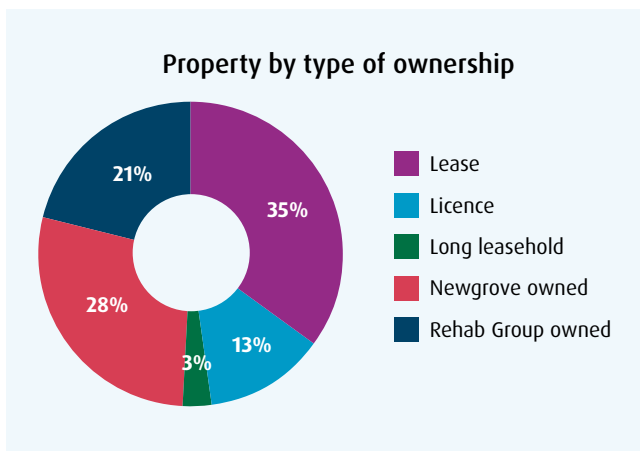
Community fundraising income for 2023 was €128k. This figure was a marked increase on the previous year’s income and is very encouraging as we enter a new phase in our fundraising strategy. This figure primarily comprises local events organised by service staff as well as members of the public. All funds raised locally for a specific service are used locally.

A considerable part of our success at a local level this year was the launching of our first nationwide fundraising activity ‘Cup of Care’ in over a decade.

Property

Concerto (a cloud-based property platform) is now the main source of information for all Group properties, with 101 staff having access to the platform.

In 2023, 18 construction projects were completed, three construction projects started, five properties were purchased, and there were nine new leases.



Climate Action and Sustainability

In April 2023, Rehab Group’s board approved the Rehab Group Climate Action Roadmap 2023. The roadmap sets out Rehab’s commitment to how we will contribute to the Government’s carbon footprint reduction targets.

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. We have made significant progress through:

- Developing an Energy and Sustainability Policy.
- Launching a programme of energy and sustainability grant applications.
- Establishing Green Champion Networks.
- Launching energy and sustainability training.
- Improving energy efficiency. In 2023, we reduced our carbon footprint for electricity and thermal by 19% compared to 2022.
- Completing property energy audits.

Information and Communications Technology (ICT)

Following the cyberattack of 2022, the focus for the ICT team in 2023 has been to deliver an ICT and Security Transformation Plan. This plan, endorsed by the Board and developed with external expertise, sets out to improve the organisation’s security posture, systems and the skills and experience of the team. It will be completed in 2024.

During 2023, we completed a re-organisation of our team to reflect good industry practice and governance, including recruitment in our IT service, as well as project and management functions. The new organisation allows us not only to govern the IT estate in a more effective manner but also provide the necessary oversight of our third-party suppliers. The Group saw good system stability, which enabled us to progress a number of enhancement programmes. Optimisation of our HR system, the first phase of the transformation of our Finance systems and significant progress in our cloud migration have been completed. We also carried out extensive site visits countrywide and migrated our mobile phone service to a new provider upon completion of the tender process.

OUR USERS



MS Office
2,783 profiles



Students
3,978 users



Helpdesk
17,401 tickets



27 ↑
Data breaches notified to DPT
(+4 v 2022)



4 ↓
incidents reported to Data Protection
Commission (-3 v 2022)

COMMUNICATIONS



Internal e-mail
9.1m mails



External e-mail
4.9m mails



Online Audio/Video
8.0m minutes

The DPT plays a key role in the organisation’s Information Governance Forum which operates as a governance and oversight group in relation to information security, data protection and records management. During the year the staff online training module on GDPR training was updated, and there was a renewed focus on providing tailored training and support to specific teams and roles. Significant progress was also made on developing a data protection framework across the organisation.

Data Protection

There is an experienced Data Protection team (DPT) in place, comprising the Data Protection Officer for the EU and UK and a Data Protection and Records Management Coordinator. The DPT works to ensure Rehab Group is aware of and complies with its obligations under the General Data Protection Regulation (GDPR).

Fraud

During 2023, there was one allegation of fraud, which was raised with the appropriate stakeholders.

As an organisation we take a zero-tolerance approach to fraud of any kind. We ensure that any suspected fraud is investigated promptly and notified to the relevant authorities in accordance with regulatory and statutory requirements. Where possible, restitution is secured and appropriate disciplinary procedures are taken.



Support Functions

People and Culture Directorate (our employees)



Ronan Fox, E-Learning Teaching Enhancement Officer

"I began my journey with National Learning Network five years ago as a training instructor, where I worked with diverse cohorts of individuals, including the Skills 4 Life course and then I was tasked with setting up and instructing on the Skills Bridge centre in Mullingar. Transitioning to the role of an E-Learning Teaching Enhancement Officer was a natural progression driven by my passion for technology and a desire to innovate within the education sector.

National Learning Network has provided me with a platform to merge my passion for technology with my commitment to facilitating learning opportunities. The organisation's ethos of inclusivity and its dedication to empowering individuals resonated with me deeply.

Currently, my role is to provide instructors with pedagogic and technical support, training resources to encourage the adoption of technology-enhanced learning best practices in the classroom and research, and advise on E-Learning technologies and trends, to support Rehab Group's priority of delivering a first-class student experience.

As an E-Learning Teaching Enhancement Officer, I thoroughly enjoy building a community of practice where staff come together to share their experiences of using technology in the classroom. A defining milestone in this role is difficult to pinpoint because every interaction, every breakthrough, and every collaborative endeavour contributes to the continuous growth of our educational ecosystem. However, if I were to highlight a particularly impactful moment, it would be witnessing the collaboration that emerges when staff unite under a common goal: to enhance student learning through technology. This collaborative approach is the key to integrating technology seamlessly into our educational practices.

The most rewarding part of my role is witnessing the tangible impact of technology-enhanced learning on students' educational journeys. Seeing students succeed because of the skills and tools I impart is incredibly fulfilling."



JoAnne Neary, RehabCare New Directions Project Executive

"RehabCare has always had a big presence in the small town I grew up in. So, I had some awareness of the work done by the organisation. Over time, I came to know people who attended RehabCare Day services and others who worked there. What always struck me was how highly they spoke of it.

Since completing my master's degree, I worked on some brilliant and interesting research projects, and to me, research felt like a real privilege because I was building and galvanising my own knowledge base in an area I felt passionate about. I hadn't even contemplated shifting my focus until someone sent me on a job advertisement for the New Directions Project Executive role with a text saying... 'I think you'd love this.'

The organisation is dynamic with many pockets of innovation, talent and passion throughout. I'm discovering more of these through the internal audits I'm conducting across the services I link in with, and through other nationwide projects. One of the most pertinent ones being the remodelling of day services project currently underway. We're paying special attention to the development of older person's services, exploring what that may look like, what that particular cohort of people need and want to live rich lives and what is required from us to support them realise that.

The people I meet and work with, and the varied nature of my role is the best part of my job. Mine is a supportive role and is cross departmental.

I am one of six Project Executives nationwide. The main focus of the role is ensuring that our services are aligned with the New Directions Interim standards. It is a broad remit, but in essence it comes back to supporting services to support the individuals who use RehabCare services to live lives of their own choosing in their communities. So many of my colleagues are passionate about this, and some are so incredibly creative with how they extend their support. We buoy each other up, we energise each other."

Support Functions

People and Culture Directorate Overview

Our People and Community

Our employees are central to all we do at Rehab Group, with their commitment, passion, care and diligence essential in enabling us to support our learners and service users. With a backdrop of significant unplanned change in previous years, 2023 gave us the opportunity to refocus on implementing some people and culture foundations, which would set us up for delivery of our strategy.

Highlights during the year include:



Relaunched our employee and manager clinics, making HR supports even more accessible to our employees.



People and Culture launched our Employee Portal, which allows all Rehab Group employees to access and update their personal information, such as bank details, etc, in real-time.



Successfully implemented a new online HR documentation platform, which allows for employee paperwork to be completed online rather than via the paper-based system.



82 people engaged in professional development programmes in 2023.



Secured over 50 international employee visas for healthcare candidates to come to Ireland and bring their skills to RehabCare services around the country.

Employee Benefits



WRC Section 39 National Pay deal

Levels of pay for employees in Rehab Group continued to impact on attrition. Progress for Section 39 organisations has been made with the WRC interim agreement reached in October 2023. This agreement will allow for salary increases for roles funded through the HSE. While welcomed, similar funding is needed to enable ongoing pay progression for employees across the Group.



Employee Benefits

Rehab Revitalise partnered with the Health Service Staff Credit Union (HSSCU). We launch this initiative in January 2023, whereby all Rehab employees became eligible to open an account with the HSSCU through our Rehab payroll.



Gender Pay

In our second year reporting our Gender Pay Gap, we are pleased to report a median pay gap of 1.9% and mean pay gap of 4.1%. While there is a marginal change from our 2022 report, we are committed to continuing to implement initiatives to narrow our gender pay gap, alongside our ambition across other aspects of diversity. For example, we are building a network where women can support women in their leadership journey. This will be supported by learning interventions, coaching and mentoring.



Minimum Wage

As per the Minimum Wage Act 2000, we implemented changes for all employees, effective January 2024. The primary impact continues to be on our Employability and Social Enterprise employees. However, this year we have seen a small percentage impacted within other areas.

Support Functions People and Culture Directorate Overview (continued)

Organisational Structure

Our new organisational structure was implemented in 2023, refocusing the expertise of our teams to ensuring the best experience for those that we support through provision of learning, care and employment. Underpinning our vision, mission, and goals, we implemented a functionally aligned business model, whereby we focus on the continuous building of subject matter expertise (SMEs) at senior and mid-level management. Supporting the organisation through this change was a key achievement, alongside ensuring that the values and good practises that are essential to Rehab Group were protected through that change. Change within Social Enterprises and Employment was also delivered with the leadership team being supported in consolidation and the management of some closures.

Turnover and Retention

In 2023, employee turnover remained a challenge, with an average monthly turnover of 1.6%. We did see encouraging signs, whereby the level of resignations in 2023 trended slightly downwards on a month-to-month basis. People and Culture continue to engage with the business and our employees to enable us to continue to build and enhance our employee proposition value.

Our retention levels continue to be strong for employees with more than one year's service (82% of the total). We will continue to focus on early in career employees and develop retention programmes that best suits their needs.

Attracting the best talent

Getting the best people to work with Rehab Group continues to be a top priority for the People and Culture team and 2023 saw a blend of in-person and digital activity to support this key objective. Partnering with management in RehabCare and NLN, our Talent Acquisition team delivered five open days spanning Offaly, Tipperary, Limerick, Kerry, and Cork, leading to 12 new recruits and an additional 18 offers in the pipeline.

A focus on process efficiency has involved consolidating data into a unified system, eliminating templates and streamlining the recruitment process.



39%

Our internal mobility rate. Our culture actively supports and promotes employees in exploring diverse roles within the organisation (38% in 2022)



2,253 ↑

Interviews in 2023 (-6% v 2022)



632

New external hires (+25% versus 2022). Processed approximately 640 leavers and over 5,500 changes

Enhanced digital outreach strategies through implementation campaigns and digital marketing efforts have amplified the visibility of our job opportunities beyond traditional channels. Leveraging the dynamic landscapes of LinkedIn, Facebook, and Indeed allowed us to tap into diverse pools of skilled professionals, enhancing our ability to attract exceptional individuals.



Facebook

1.7m impressions (-58%) with 10,000+ link clicks



Indeed

3.4m impressions (+303%) with 13,276 applies

Unveiling the Employee Hub Journey and Future Expansion

In 2023, we introduced the Employee Hub, a centralised intranet space, crafted based on employee feedback to enhance their experience. This hub serves as a one-stop destination for employee news, HR queries, policies, training, job opportunities, diversity and inclusion, and employee benefits and entitlements. As we enter 2024, we're excited about our plans for further expansion, ensuring the hub remains a dynamic resource for our growing workforce.



2,561

Unique viewers of the employee hub



107,420

Number of visits to all sites in the hub

Employee and Manager Support

When employees and managers need support beyond the Employee Hub, the HRConnection team have facilitated manager and employee clinics, enabling employees an opportunity to seek advice and guidance on all people related topics, such as statutory leave, policy guidance and benefits.

The team has also increased efficiency due to the expansion of online manager requests, which has resulted in the reduction of errors and less touch points for people managers, People and Culture and Payroll.



5,469

Manager Requests

Elevating Employee and Manager Experience with CoreHR



Our CoreHR system focuses on empowering both managers and employees with enhanced functionalities and streamlined processes. From providing managers with seamless access to crucial employee data and improved request management, employees now enjoy direct access to their personal data, encompassing learning and development insights, payslips, and comprehensive leave records.

Developing our People

Our people are keen to learn and to develop their skills, both for the roles they have now and future opportunities. We have a significant focus on compliance training, ensuring our people are equipped to provide excellent support to the people we work with.



27,987
Courses
completed



80 College
& **40 Visa**
Qualifications
funded



30 enrolled in
a management
programme

A focus on supporting professional qualifications led to an increase in sponsorship throughout the organisation with 82 people engaged in Professional Development programmes in 2023. The launch of our Employee Hub enabled employees to guide their personal development journey. This resulted in a large uptake in 2023 on a range of qualifications, micro-credentials, webinars, and online training events through the Irish Management Institute (IMI), UCD, LinkedIn Learning, Google Professional Certificates and ETB QQI training.

Our people engaged in the 'Technology-Enhanced Learning' initiative to support the strategic digital transformation objective. New and emerging managers were provided with the opportunity to attain a qualification in health or social care management. Funding was also provided to international recruits to obtain a major healthcare support award.

International Recruit Testimonial



Chinnu Jose, Care worker
RehabCare - Cavan Supported Accommodation

"Working at Rehab has been an incredibly enriching experience, largely due to the exceptional support and camaraderie fostered by my colleagues. I am sincerely grateful for the opportunity to work for such a remarkable company like Rehab, where compassion, support and inclusivity are not just values but lived realities. The entire team has truly made a significant impact on my professional journey, and I can't be happier to be a part of this exceptional organisation.

Additionally, I must highlight the invaluable virtual coffee sessions organised by HR in Rehab. These online meetings brought together international employees like myself, providing a platform to express opinion, connect with colleagues from different backgrounds, and address any queries we had. The initiative not only facilitated meaningful interactions but also nurtured a sense of community and belonging. Being able to participate in these sessions was not just helpful; it was an enriching experience that truly exemplified Rehab's commitment to fostering inclusivity and collaboration across borders".

Support Functions

Quality and Governance Directorate Overview

Quality and Governance Key Statistics



96% ↑

Compliance with HIQA regulations
(Up 5% points on 2022)



88% ↓

The Self Evaluation Questionnaire (SEQ)
completed by programmes
(Down 3% points on 2022)



10,287

Psychological interventions provided



75% ↑

Percentage of students who completed survey
(Up 13% points on 2022)



95% ↔

Students would recommend NLN to others
(Unchanged)



86% ↑

Average satisfaction rate of NLN students
(Up 1% point on 2022)



95%

Average satisfaction with the support
received in RehabCare residential
or respite homes



81%

Average satisfaction rate of those in
RehabCare day services with the service
provided

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

Further information on the strategic work done by this directorate can be found on page 21.

Regulation

Throughout 2023, HIQA inspections found high levels of compliance with regulations (96%) and commended services on the good quality supports being provided. The number of services registered with HIQA continued to grow in 2023, now at 69. While it was a positive year for compliance, some areas for improvement have been identified, including in the area of premises and fire safety, with a number of quality improvement initiatives being put in place to improve our performance in these areas.

Quality Assurance and Improvement

Rehab Group is a registered provider of qualifications from Quality and Qualifications Ireland (QQI). It offers 215+ quality-assured programmes (207 of which are accredited) to circa 2,500 students per year. The "Quality Assurance and Improvement" team provides continuous oversight on the development and delivery of these programmes. The team submitted Rehab Group's Level 1 and Level 2 Skills for Life programmes to QQI. Following approval of the programmes by the QQI Programme Approval Executive committee (PAEC), an implementation plan was developed for the national roll out of the Level 1 and Level 2 awards.

New Directions

The Quality and Governance team ensured alignment of Rehab Group policies to national day service standards, establishing a foundation for forthcoming monitoring. The team concentrated on supporting services to implement the Interim Policy and the Evaluation, Action and Service Improvement (EASI) tool, with EASI tool submissions rising from 88% in 2022 to 94% in 2023.

Rehab Group Person-Centred Planning Framework 2023

A new person-centred Planning Framework and accompanying resources were developed in 2023. These were shaped by the views of 156 individuals benefiting from Rehab Group services, alongside input from staff. This framework is designed to facilitate the implementation of our person-centred Planning Policy and has been aligned with the HSE's National Framework for person-centred planning in services for persons with disabilities.

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.

Psychology Service

Rehab Group's Psychology Service employs 43 highly skilled psychologists including 11 assistant psychologists. The team provides holistic, specialist psychological support to promote educational success, and psychological wellbeing and individual therapeutic support to address mental health difficulties. On average, the team provides direct support to 400 individuals each month, with a total of 10,287 psychological interventions provided in 2023. In addition, a significant number of students attending third level institutions are also supported via our psychology-lead Education Support Service, which provides support across twenty further and higher education campuses.

As part of this work, the team continuously works to create services that are equipped to be fully inclusive and supportive of each person's individual needs. In 2023, the team focussed on creating a neurodiversity affirmative culture across our services via the development of a bespoke training module on neurodiversity affirmative principles and practices.

The psychology team responded to an increased need by delivering a bespoke gender identity training module for staff, supporting those students identifying as being transgender. In total, 221 staff participated in this training in 2023. The aim of this initiative is to create an environment and culture that ensures understanding, inclusion and ultimately the success of transgender students.

Behaviour Support Service

The Rehab Group employs 16 Behaviour Analysts as part of its Behaviour Support Team. These clinical professionals provide intensive, specialist support, typically focussing on helping people to learn new skills that replace and prevent behavioural

expressions of need. A second major focus is on creating high-quality services and living environments that are fully responsive to each individual's basic and idiosyncratic needs.

On average, the team provides direct support to 164 individual service users each month across Rehab's services.

The goal of behaviour support is also to enable people to enjoy greater independence, quality of life and wellbeing. For example, the Assisted Decision Making (Capacity) Act became operational in mid-2023. In response, a significant focus of the team was on developing supports for students and service users so that they can be in charge of their lives. This work involves supporting people to learn how to make informed choices, to communicate those choices and to effectively self-advocate.

Another area of focus for 2023, was on delivering a unique model of support for parents of adults with behaviour support needs. This service was formally evaluated and found to be highly valued by all families who took part. On this basis, the team continue to seek opportunities to expand this service nationally to this under-served group of parents.

Health and Safety

All health and safety incidents are monitored at different levels of 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, Rehab Group operates a Health and Safety Framework across all divisions and locations.

Safeguarding from Abuse

Rehab Group actively safeguards 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 to respond to safeguarding concerns and implement preventative safeguarding measures. Rehab Group has robust policies, procedures, and guidelines in place to support employees when dealing with and reporting safeguarding concerns. 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.

Our National Safeguarding Lead is responsible for ensuring that all legislation and statutory guidance is adopted and complied with.

Support Functions

Strategic Planning, Performance and Business Development Directorate Overview

The DECID-E project



As part of a European wide project, Rehab Group was involved in developing a good practice guide in promoting the inclusion of people with disabilities in employment. The guide was informed by the perspectives and experiences of people with disabilities, staff supporting them and employers. The project was based on the premise of “making employment a right”, that no one is unemployable when jobs are matched to people’s skills. A number of themes emerged including career orientation, focussed training, a broad array of employment opportunities and strong relationship building with companies. Rehab Group showcased both our Campus2Career project and our extensive links with employers through our many employer-based training opportunities as part of the project.

DAT Central



DAT Central, Rehab Group’s Digital and Assistive Technology service, has successfully built on lessons learned from the initial ten demonstration sites in 2022 and in 2023 it demonstrated positive impact across RehabCare and NLN.

With CREATE grant funding through the HSE National Clinical Programme of People with Disabilities, 140 people with disabilities completed an Assistive Technology (AT) assessment and trialled AT products. 160 AT products were purchased for use by students and service users from this grant. 75% of people who completed the standardised assessment measure said the AT helped them achieve more than expected, based on their original goal. Rehab Group now has an Assistive Technology Framework in place with assessment and outcome measurement tools available to all services.

The European Platform of Rehabilitation



The European Platform for Rehabilitation (EPR) is a community of European service providers across 19 countries working with people with disabilities and committed to high-quality service delivery. Rehab Group is one of EPR’s 29 members. Anne Marie McDonnell, Head of Business Development, Service Design and Innovation, is a current board member. Siobhan Barry, Strategic Change Lead, is Rehab Group’s EPR coordinator. In 2023, Rehab Group was actively involved in European projects with the EPR including the QUASAR project.

As a member of EPR, staff can participate in study visits to Europe that are aligned with our strategy, learn from each other’s good practices, and share challenges and potential solutions from the perspective of the members.

QUASAR



QUASAR is an Erasmus+ funded project about improving quality in vocational education, training, and health and social care services for people with disabilities. The most relevant priority is to promote knowledge about trends and key issues in quality assurance and quality management. Rehab Group is playing a lead role in contributing to the knowledge base in Europe.

Mutual Learning and Sharing at the Annual Conference

Each year, EPR has a conference focused on a priority area as chosen by members. The EPR Annual Conference 2023 was in Mullhouse, France. The conference theme focused on the Green Agenda and was entitled “Beyond Green: Innovation and Inclusion”.

Pat Macken, Senior Project Executive, Social Enterprises and Employability, co facilitated a workshop “Social enterprises: green good practice”. Pat showcased TWS in Ireland, using the company Gaelite as a case study of the disability inclusive employment opportunities in the green economy.

Chapter 2

Rehab Group Governance

Structure, Governance and Management	52
Directors	56
Audit and Risk Committee	58
Finance Committee	59
Quality and Safety Committee	60
Nominations, Governance, Performance and Remuneration Committee	61
RehabCare Committee	62
National Learning Network Committee	63
ICT Strategy Steering Committee	64
Fundraising Committee	65





Structure, Governance and Management

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

The Governance Code

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

As a large charity, Rehab Group endeavours to have a governance structure that is fit for purpose. It is compliant with all the requirements of the Charities Regulatory Authority (Ireland) and the Office of the Scottish Charity Regulator, particularly in relation to reporting obligations. It reports on compliance with the Charities Governance Code by submitting its annual return to the Charities Regulator. There is also a specific focus on continuous improvement. In 2023, the Rehab Group undertook a comprehensive review of its Corporate Governance handbook and updated all committee Terms of References.

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 2023 by Internal Audit and its co-source partner Crowe were included in a risk-based plan approved by the ARC. The plan included home-based services, grantor-grantee agreements, employee development and training, fleet risk, compliance and administration, health and safety, internal financial controls, Rehab Enterprises, RehabCare service level agreements, and Newgrove Housing Association regulatory 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.

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

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

The appointments to the boards of all subsidiaries (except for Newgrove Housing Association) are recommended by the Nominations, Governance, Performance and Remuneration committee and are approved by the Board. The Directors of Newgrove are recommended by the Newgrove and Rehab board members and approved by its Board.

The Board, based on the recommendation of the Nominations, Governance, Performance and Remuneration committee, approves representative Directors of Rehab Group to be appointed as Directors of joint venture entities.

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

Table of membership of Board and Committees (as of 31-Dec-2023)

Member	Rehab Group Board		Committees							
	Date of Appointment	Meetings (As at 31/12/23)	Audit and Risk	Finance	Quality and Safety	Nominations, Governance, Performance and Remuneration	NLN	RehabCare	Fund-raising	ICT Strategy
Aidan Walsh	14/07/2020	9/9		7/7	4/4	4/4				
Robert Barker	11/09/2017	6/6	6/6					3/3		
Ian Brady	08/05/2017	2/4		2/3		2/2				
Helen Bunbury	08/05/2017	4/4		3/3						
Philip Burke	20/01/2020	9/9		3/4		1/2	5/5			
Criona Cullen	07/11/2022	8/9							4/4	
David Dalton	25/09/2023	1/3		1/1				2/2		
Mary Doyle	04/02/2020	6/6	4/4					2/2		
Ann Duffy	08/05/2017	6/7	6/6			3/3				2/2
Fiona Hartley	14/12/2020	8/9					5/5			
Thomas Hunter McGowan	25/09/2023	3/3	2/2							
Martin Kelly	20/01/2020	6/9			4/4	4/4				6/6
Kevin Marshall	08/09/2014	4/6		3/5			2/5			
Michele McGarry	02/11/2020	6/9		6/7			3/5			
Gillian McMahon	07/11/2022	8/9				1/1				
Ailis Quinlan	25/09/2023	3/3			2/2			2/2		
Peter Rossiter	29/05/2023	5/5	5/5							4/4
Sean Sheridan	29/05/2023	4/5		2/4			3/4			
Rosemary Smyth	02/11/2020	5/9			4/4			3/4		
Kathleen Vickers	13/12/2019	5/9			1/4			2/4		
Niall Wallace	25/09/2023	3/3	2/2							
Conor Whelan	29/05/2023	5/5		4/4						
Aine Dunne²	N/A	N/A						2/3		
Wendy Flynn²	N/A	N/A					3/5			
Mike Sullivan¹	N/A	N/A	6/6							6/6

The names of the persons who were Directors at any time during the year ended 31 December 2023 are set out above. Unless indicated in the below table, they served as Directors for the entire year.

¹ Mike Sullivan is not a member of the Board but was an external member of two Board committees in 2023.

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.

Structure, Governance and Management (continued)

Member	Date of Resignation
Ian Brady	08/05/2023
Helen Bunbury	08/05/2023
Mary Doyle	26/06/2023
Kevin Marshall	08/09/2023
Robert Barker	11/09/2023
Ann Duffy	26/09/2023

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 review of performance in light of these strategic aims and objectives, business plans and budgets, and ensuring that any necessary corrective action is taken when required.
- Ensuring the company's viability by collectively directing the company's affairs while meeting the appropriate interests of its relevant stakeholders.
- Ensuring high standards of governance, transparency and accountability and complying with all necessary legislation and regulation.

Board Induction and Renewal

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

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 Corporate Governance handbook. The Board undertakes risk management and risk appetite training, facilitated by an external expert. The Board also receives mandatory training in adult safeguarding and child protection.

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

The Board has approved and adopted a Conflicts of Interest and Loyalty policy. The policy is reviewed and approved every three years, circulated annually, 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.

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

Board Meetings

Rehab Group's board met nine times in 2023 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 for the Board meetings are set out in this report.

Committees

Rehab Group’s board had seven formal committees in 2023. 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.

Senior Leadership Team

Reporting to the CEO, the Senior Leadership Team guides and directs almost 3,000 employees to deliver our services in 269 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

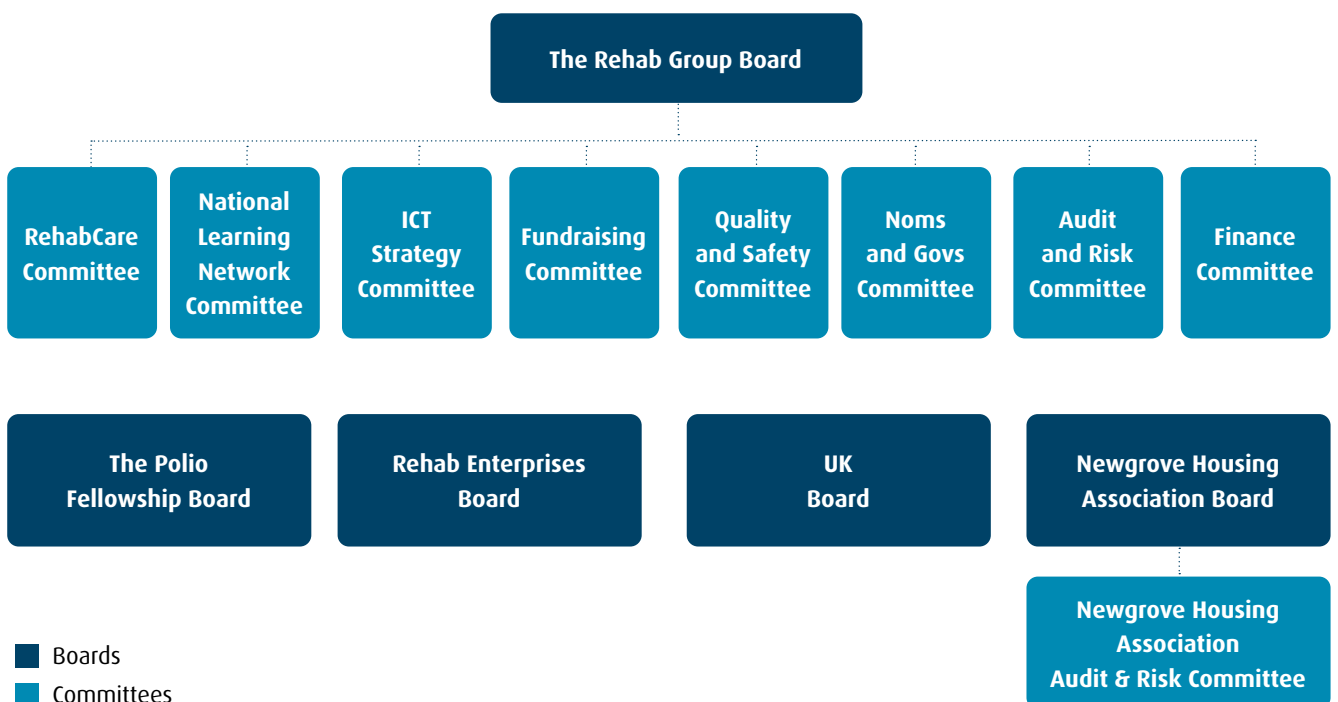
process is inter-departmental, which involves multiple internal stakeholders, with the Senior Leadership Team at the head.

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.

Subsidiaries

As of 31 December 2023, there were seven trading entities in Rehab Group. The intention is to reduce this in the years ahead. See Note 34 on page 119 for further information on subsidiaries.

The Rehab Group board and committee structure



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 20 years HR and leadership experience in both the public and private sectors. Gillian's interests include diversity, equity and inclusion and she has 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 a number of 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, Belgium, Middle East, Turkey, Russia and Poland, including Chief Risk Officer roles with Citibank, IBRC, Allied Irish Bank and Starling Bank. Peter is a Chartered Accountant and holder of Certificate and Diploma in Company Direction from the Institute of Directors.



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 Chairman of Retail Ireland, the retailer representation body in IBEC, Non-Executive Chairman 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 & 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 Masters 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, Chairman 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.

In addition, 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 monitors the effectiveness of the Risk Management Framework for Rehab Group.

Overview of the Committee's Work in 2023

The Committee met on six occasions during 2023 and, in accordance with best practice, also met with the external auditors and Head of Internal Audit without any members of the Management team present to provide them with the opportunity to raise any matters or concerns in confidence.

In 2023, the Committee reviewed the results of the issued Internal Audit reports and the implementation of the recommendations arising from the Internal Audit reports and any open recommendations. The Committee approved the proposed 2024 Internal Audit plan and budget, the 2022 financial statements and annual report and the plan for compiling the 2023 annual report. It reviewed the external audit plan and post audit report from Forvis Mazars, Rehab Group's external auditor. It also periodically reviewed Rehab Group's risk and fraud registers and management's response to the principal risks identified.

The focus of additional work of the Committee during 2023 was a review and recommendation to the Board of the Group's Risk Management Framework and Risk Appetite Statement, both of which have been significantly upgraded. A priority for 2024 is to ensure that these, as well as a robust risk culture, are fully embedded in the day-to-day management of the Rehab Group.

Priorities and Key Tasks for 2024



Oversee the progression of the 2024 Internal Audit plan and remediation of Internal Audit findings;



Monitor and review the external audit process;



Monitor and review progress of the 2023 annual report;



Oversee that the Risk Appetite Statement, Risk Management Policy and a robust risk culture are embedded in the management of the Group.

Ann Duffy

Chair to September 2023

Peter Rossiter

Chair from October 2023

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, as well as reviewing the annual budget.

Overview of the Committee’s Work in 2023

The Committee met seven times in 2023.

The Committee reviewed the budgeting process and resulting budget, which was prepared in a very difficult funding environment. While once off funds were committed by funders to assist with 2022 inflationary cost pressures, there were no indications of similar funds being available to assist similar costs arising in 2023. The Committee reluctantly agreed to approve a budgeted deficit on a once off basis.

In light of the very challenging inflationary environment, a key focus for the Committee during 2023, was to closely monitor financial performance of the Group’s main operating units, assess the robustness of forecasting and assess current and future cash reserves against reserves policy. The Committee agreed key financial priorities with the leadership team and monitored progress during the year.

The Committee oversaw a number of projects and priority areas in 2023, including the preparation and review of the annual budget, support of the Finance team in delivery of the financial systems upgrade in line with the project plan, and assessment of capital projects and subsequent recommendations to the Board.

Priorities and Key Tasks for 2024



Oversight of budget 2024;



Financial sustainability oversight;



Monitoring of cash reserves;



Capital projects oversight;



Financial systems upgrade.

Ian Brady

Chair to May 2023

Conor Whelan

Chair from June 2023

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 2023

The Committee met four times in 2023 to receive and consider quality and safety reports related to:

- Staff – review of issues relating to staff recruitment and retention and actions to mitigate potential impact on service levels.
- Risk Management – review of the new risk framework being introduced across Rehab.
- Health and Safety.
- Fire Safety.
- Safeguarding.
- Mandatory Training.
- Service user/Student Experience.

The Committee monitored quality and safety, as well as performance and compliance with all HIQA regulations. Where gaps exist, the focus was on understanding root cause and determining actions required to mitigate the risk of a repeat. The Committee also discussed how best to ensure that lessons are learned, and best practice is shared across the various Rehab locations.

Reporting

The Committee discussed how best to present Quality and Safety data so that the areas requiring priority and focus are clear. Work is ongoing in this area.

Assisted Decision Making

Assisted Decision Making (ADM) is significant legislation introduced in 2023. The Committee reviewed the Rehab implementation framework for ADM. Key points concerning ADM are:

- The Assisted Decision Making (Capacity) Act 2015 commenced on 26th April 2023, and the Decision Support Service has published 13 codes of practice to provide essential guidance in relation to the practical implementation of the Act. In straightforward terms, the codes provide guidance on how to support people to make their own decisions as far as possible and how to assess capacity only when that is necessary.

- The Rehab Group implementation framework is being overseen by an implementation steering/working group, chaired by the Director of Quality and Governance. Priority areas have been identified as training, the development and updating of policies and procedures, and the development of a “shared vision” across all stakeholders.
- An information pack for families has been developed in conjunction with the National Federation of Ireland.

Priorities and Key Tasks for 2024

- ✓ Continue focus on ensuring mandatory training is completed across Rehab in a timely manner;
- ✓ Continue implementation of Assisted Decision Making (ADM);
- ✓ Improve reporting of Quality and Safety information to enable better analysis and to ensure key trends and areas requiring high priority are clear.

Martin Kelly
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 2023

The Nominations, Governance, Performance and Remuneration Committee met on four occasions during 2023. Our work addressed the following areas:

- The recruitment and selection of seven new Directors for the Group Board to replace retiring Directors in the year and to maintain an appropriate skill mix on the Board. This also involved the appointment of new Directors to each of the Committees of the Board;
- Review of management’s recommendations for recruitment of new Senior Leadership team executives during the year;
- Oversight on the recruitment of a new Deputy Company Secretary and an additional internal auditor;
- SLT performance evaluation process and application of our risk management framework for members of the SLT;
- 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 2024



Conduct a board effectiveness evaluation;



Provide oversight to the implementation of revised pay arrangements following a WRC recommendation;



Provide oversight to our communications with our various regulators.

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 2023

The Committee met four times in 2023. At the beginning of the year, a number of 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.
- Funding secured to deliver a respite centre.
- Ongoing review of Carelink services.
- Services of concern noted by HIQA and the organisational response to these matters.
- Compliance with New Directions.
- Development of further Residential Respite provision, with approval granted to invest in this.
- Continue to promote RehabCare day care services for school leavers.
- Progress with appointing Multi-Disciplinary Teams (MDT) across the Group.
- Appointment to the Committee of a member with lived experience.

Priorities and Key Tasks for 2024



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 Rehab 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 2023

The Committee met five times in 2023 and reviewed progress against agreed strategic priorities set out in NLN’s Business Plan 2023. The Committee provided expert advice and guidance in relation to the delivery of programmes and service across NLN’s interlinking suite of educational, training and employment services, ensuring the focus was firmly on enhancing quality of service delivery and optimising the student experience.

In 2023, significant emphasis was placed on assessing the implementation of a new management structure across NLN, including the establishment of five regions based on geographical spread, number of centres, number of employees, and budget size. It is expected that this new structure will significantly enhance collaboration across divisions and functions within NLN.

NLN continues to be focused on enhancing digital learning opportunities for all students and on expanding services on offer to ensure equity of access and opportunity for students who wish to avail of NLN’s services. The Committee continues to be focused on stakeholder engagement, building strategic opportunities, as well as overall financial performance.

2023 saw the appointment to the Committee of a member with lived experience.

Priorities and Key Tasks for 2024



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.

Philip Burke

Chair

ICT Strategy Steering Committee

Terms of Reference

Following the cyberattack in 2022, a Cyber sub-committee was formed to oversee the restoration and to provide oversight of the plan to improve cyber resilience at Rehab. In 2023, the Cyber sub-committee was incorporated into a newly established ICT Strategy Steering Committee with the objective of providing oversight and support to the executive team on ICT strategy and performance.

The IT Strategy Steering committee (the "Committee") is responsible for:

- Overseeing the implementation of the strategic and tactical recommendations contained in the post incident reviews into the cyberattack, and overseeing recommendations from various other external reports carried out in recent years.
- Overseeing the development and implementation of a clear IT vision and strategy.
- Assessing the adequacy and structure of Rehab's IT teams with a view to ensuring appropriate leadership and technical talent is in place to deliver the ICT Strategy.
- Overseeing expenditure on IT across the Rehab Group, ensuring that investments will be targeted towards technology that enables better decision making by management and delivers better quality and more cost-effective outcomes for the people we serve.
- Overseeing the selection and ongoing performance of IT service partners.
- Monitoring IT and cyber risk exposure [including risk appetite and tolerances] and the effectiveness of IT and cyber-protection.

Overview of the Committee's Work in 2023

The Committee met on six occasions in 2023. The Committee finalised its terms of reference. It also oversaw the development of a new ICT Strategy which was subsequently approved by the Group Board. The new ICT Strategy includes significant investment in people, a redesign of processes and a roadmap for continued investment in technology out to 2026. The Committee also oversaw the ongoing implementation of recommendations from the various reports completed following the cyberattack in 2022. The Committee also oversaw a look back review, carried out by Grant Thornton, into progress on implementing the recommendations made to improve cyber resilience.

Priorities and Key Tasks for 2024



Support the executive team by overseeing the implementation of the new ICT Strategy and tracking progress against agreed objectives;



Ongoing Transformation projects in the areas of:

- Group HR system;
- Group Finance system's move from internal datacentre to IT Cloud;
- Continued investment in improving IT security.

Martin Kelly

Chair

Fundraising Committee

Terms of Reference

The primary 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’s key projects, ensuring that fundraising is embedded across the organisation, agreeing on income targets while allocating appropriate budget to ensure our fundraising goals are achieved, and 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 2023

The Committee held its first meeting in April, with the terms of reference agreed and adopted at the second meeting. It met on four occasions in total.

The Committee’s main priority for 2023 was to oversee the recruitment of a new Head of Fundraising with an appointment being made in December. In addition, it reviewed fundraising activity, local balances and the income and expenditure of The Care Trust funds. The Committee received regular updates on the proposed Gambling Bill and directed Rehab’s response and involvement given its potential impact on Care Trust activities.

Priorities and Key Tasks for 2024



Provide oversight of the roll out of the fundraising strategy 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

Directors and Other Information	68
Directors' Report	69
Directors' Responsibilities Statement	74
Independent Auditor's Report	75
Consolidated Statement of Financial Activities	78
Consolidated Balance Sheet	80
Company Balance Sheet	81
Consolidated Statement of Cash Flows	82
Notes to the Financial Statements	83





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 McMahan Ailis Quinlan Peter Rossiter Sean Sheridan Rosemary Smyth Kathleen Vickers 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 Ulster Bank Bank of Ireland Barclays Bank plc Royal Bank of Scotland H.S.B.C.
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 31st December 2023.

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, people with mental health difficulties and older people, supporting them to maximise their independence and their participation in the community.

National Learning Network provides high-quality, innovative, individualised and certified education and training programmes, guided by internal best practice in disability inclusion.

Employability and Social Enterprises provides supported employment, work placements and progression opportunities for people with disabilities, whilst delivering a wide range of high-quality services.

Future Developments

Rehab Group continues to work with funders to support additional individuals and address unmet needs, in line with its 5-year strategy *'Delivering Our Future'*.

Exchequer Funding

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

Financial Results

Financial Results for 2023, under SORP accounting, show a net gain of €5,978k.

	€'000
Income 2023*	172,517
Income from associated companies (TCT)	758
Expenditure 2023**	(167,297)
SORP Net Gain 2023***	5,978

*Further Clarification on Income €172,517k

- In 2023, Rehab Group received once-off funding of €5,093k (being Inflation/Covid Funding of €4,564k, in respect of 2022 costs and Capital Funding of €529k). Rehab Group as yet being unable to secure the inflation-related funding on a recurring basis from relevant funders.
- Under SORP Accounting, both Operating and Capital Income are accounted for in full in the year of receipt. Capital Income is shown in full in the year received, 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 2023, Newgrove Housing Association received over €2.6m of Capital related grant income, all of which is recognised under SORP in 2023 and as noted above will only be depreciated over future years.
- Income also includes Fundraising income of €166k which is held for specific purposes.

**Further Clarification on Expenditure €167,297k

- Rehab Group's expenditure was reduced by the impact of in-year time-related savings arising from difficulties in attracting and retaining staff, with the latter being a particular challenge. This arises as a result of Section 39 pay and conditions being less than those of HSE/Section 38s staff providing similar services. A generally buoyant employment market and significant wage inflation for specialist skills is a further contributing factor. The application of the WRC Section 39 pay agreement should mitigate but won't eliminate these difficulties, with further upward adjustments required to address the continued pay disparity.

Directors' Report (continued)

- Operational Expenditure in 2023 was further reduced as a result 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 2023 was not all complete in 2023 and elements will be carried forward to 2024.
- In June 2023, an agreement was reached between SIPTU and The Rehab Group to resolve a historical dispute concerning redundancy payments as a result of Rehab Enterprises restructure. This cost has been accounted for in the 2023 financial statements of Rehab Enterprises and therefore in these consolidated financial statements.

***Further Clarification on SORP Net Gain €5,978k

- As noted above, this SORP Net Gain of €5,978k includes:
 - Once-off Inflation Funding €4,563k received in 2023 relating to 2022
 - CapEx Funding €887k,
 - The Care Trust (TCT) Fundraising €758k
 - Newgrove once-off Capital Grant Income, which is recognised in full in year of €2,643k
- If these once-off items were stripped out, it would result in a Net Operating Loss position of €2,873.

Financial Review

Rehab Group continue to lobby funders to address challenges, including:

- Overall financial sustainability due to shortfalls in core service funding and the absence of multi annual funding models reviewed in line with changing needs and inflation.
- Funding not sufficient to provide the high standards of services that Rehab Group aspire to.
- Increasingly onerous compliance/regulatory obligations.
- Rehab Group continued to be impacted in 2023 by the 2022 cyber-attack and ongoing investment in the resilience of its Information and Communications Technology (ICT) is required.
- The continuing pay disparity between Section 39s and HSE/Section 38s/Market has created ongoing staff shortages (affecting both recruitment and retention).

In summary, Rehab Group continue to tackle funding and financial sustainability issues and are in ongoing dialogue with its principal funders and paymaster departments in pursuit of this. Notwithstanding this, the Directors continue to be very appreciative of the quantum and level of services provided by the 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 future financial sustainability for individuals we support.

Financial Health

As at 31 December 2023, the Rehab Group had consolidated net assets of €72.8m (tangible fixed assets of €47.5m, investments of €0.3m and net current assets of €27.1m less provisions and creditors due after more than one year of €2.1m).

Capital expenditure in 2023 amounted to €6.4m (2022: €6.6m) of which €3.7m was spent on buildings, fixtures & fittings for new or improvement works to existing services.

The change in cash and cash equivalents showed a net inflow of cash of €2.4m during the year (2022 outflow: €2.3m) and before financing activities resulting in a net inflow of cash of €2.6m (2022 outflow: €2.1m).

Finally, a foreign exchange gain of €35k, together with the above, meant the net movement in funds for the year increased by €6,013k versus a net decrease of €826k in 2022.

Directors' Report (continued)

Key Risks and Uncertainties

- Dependency on HSE and ETB funding; both maintaining existing funding and securing additional funding required to meet inflationary pressures, increasing costs of running services, increasingly onerous compliance/regulatory obligations and to secure financial sustainability into the future.
- Staff shortages due to lack of pay parity of staff employed by Section 39 organisations.
- Cyber threats and the uncertainty of funding for upgrading ICT resilience.
- Dependency of Rehab Enterprises on a small number of key customers for its viability and sustainability.

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 2023, the total funds held on a consolidated basis are €72.8m and this includes:

€38.6m Unrestricted funds

€5.9m Designated funds

€28.2m Restricted funds

As at 31 December 2023, unrestricted funds amounted to €38.6m (2022: €36.0m). A substantial proportion of these unrestricted funds are used, and ringfenced for use, in operational activities (fixed assets are used for service provision) and the Board is conscious of the need to maintain adequate liquid reserves to develop the organisation in line with our five-year strategic plan.

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 2024.

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 & Remuneration. With regards to Executive Remuneration, this includes salary, company cars and a car allowance and pension contribution.

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

Subsequent events

In February 2024, The Rehab Group received interim funding to enable the partial payment of 2023 arrears to employees. The level of funding being received was not known until post year end and it has not been recognised in 2023.

This arose from Rehab employee representative bodies reaching an interim agreement with the Department of Health and other Governmental agencies in October 2023 regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and resulted in the following interim agreement:

- An increase of 3% from 1 April 2023
- An increase of 2% from 1 November 2023
- An increase of 3% from 1 March 2024.

Directors' Report (continued)

The Company awaits further funding to fully implement the pay awards for employees and to make a final arrears payment to 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 2023 are set out below. Unless indicated otherwise, they served as Directors for the entire year.

Aidan Walsh
Robert Barker (resigned 11 September 2023)
Ian Brady (resigned 8 May 2023)
Helen Bunbury (resigned 8 May 2023)
Philip Burke
Criona Cullen
David Dalton (appointed 25 September 2023)
Mary Doyle (resigned 26 June 2023)
Ann Duffy (resigned 26 September 2023)
Fiona Hartley
Martin Kelly
Kevin Marshall (resigned 8 September 2023)
Michele McGarry
Thomas Hunter McGowan (appointed 25 September 2023)
Gillian McMahan
Ailis Quinlan (appointed 25 September 2023)
Peter Rossiter (appointed 29 May 2023)
Sean Sheridan (appointed 29 May 2023)
Rosemary Smyth
Kathleen Vickers
Niall Wallace (appointed 25 September 2023)
Conor Whelan (appointed 29 May 2023)

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, joint ventures or associates made any political donations requiring disclosure in the current financial year.

Accounting Records

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

Statement on Relevant Audit Information

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

- 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, were reappointed following a tender process and have expressed their willingness to continue in office.

The Directors' Report was approved by the Board and authorised for issue on 26-Aug-2024.

A Walsh
Director

P Rossiter
Director

Date: 26-Aug-2024

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-2024

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 2023, 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 2023 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 74, 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: 10-Oct-2024

Consolidated Statement of Financial Activities

(Including an income and expenditure account)

For the Year Ended 31 December 2023

	Notes	Unrestricted 2023 €'000	Restricted 2023 €'000	Total 2023 €'000	Total 2022 €'000
Income and endowments					
Income	3	55,365	117,152	172,517	156,763
Group income		55,365	117,152	172,517	156,763
Income from donations and legacies					
Fundraising and donations	4	127	39	166	123
Grant income	5	-	2,643	2,643	114
		127	2,682	2,809	237
Income from charitable activities					
Training, support and employability	6	30,396	22,127	52,523	48,838
Day activity and care services	7	929	92,343	93,272	83,364
Social enterprises	8	23,913	-	23,913	24,291
		55,238	114,470	169,708	156,493
Other income					
Net gain from disposal of tangible fixed assets		-	-	-	33
Total income and endowments	3	55,365	117,152	172,517	156,763
Expenditure on:					
Raising funds					
Voluntary costs including fundraising and donations		(35)	-	(35)	(45)
Charitable activities					
Training, support and employability		(29,345)	(22,705)	(52,049)	(49,096)
Day activities and care services		(1,281)	(90,084)	(91,365)	(85,661)
Social enterprises		(23,848)	-	(23,848)	(23,464)
		(54,474)	(112,788)	(167,265)	(158,221)
Total expenditure	9	(54,509)	(112,788)	(167,297)	(158,266)

Consolidated Statement of Financial Activities (continued)

(Including an income and expenditure account)
For the Year Ended 31 December 2023

	Notes	Unrestricted 2023 €'000	Restricted 2023 €'000	Total 2023 €'000	Total 2022 €'000
Net income/(loss) for the year	10	856	4,364	5,220	(1,503)
Group share of resources in associate and joint venture undertakings	16	758	-	758	758
Net income/(loss) for the year before transfers		1,614	4,364	5,978	(745)
Transfer between funds	23	408	(408)	-	-
Net income/(loss) before other recognised gains and losses		2,022	3,955	5,978	(745)
Other recognised gains and losses					
Exchange (loss)/gain on foreign currency net assets	23	(4)	39	35	(81)
Net movement in funds		2,018	3,995	6,013	(826)
Fund brought forward 1 January	23	42,534	24,213	66,747	67,573
Fund balances carried forward 31 December	23	44,552	28,208	72,760	66,747

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 83 to 123 form part of these financial statements.

Consolidated Balance Sheet

As at 31 December 2023

	Notes	2023 €'000	2022 €'000
Fixed assets			
Tangible assets	15	47,499	45,211
Investments	16	289	278
Total fixed assets		47,788	45,489
Current assets			
Stocks	17	1,356	1,630
Debtors	18	23,884	20,166
Cash at bank and in hand		28,175	25,740
		53,415	47,536
Creditors – amounts falling due within one year	19	(26,372)	(23,988)
Net current assets		27,043	23,548
Total assets less current liabilities		74,831	69,037
Creditors – amounts falling due after more than one year	20	(222)	(329)
Provisions for liabilities and charges	21	(1,849)	(1,961)
Net assets		72,760	66,747
Funds			
Restricted funds	23	28,208	24,213
Unrestricted funds	23	44,552	42,534
Total funds		72,760	66,747

The notes on pages 83 to 123 form part of these financial statements.

On behalf of the board

A Walsh
Director

P Rossiter
Director

Date: 26-Aug-2024

Company Balance Sheet

As at 31 December 2023

	Notes	2023 €'000	2022 €'000
Fixed assets			
Tangible assets	15	28,088	26,582
Investments	16	338	327
		28,426	26,909
Current assets			
Stocks	17	16	16
Debtors: amounts falling due after more than one year	18(a)	555	-
Debtors: amounts falling due within one year	18(b)	18,815	16,129
Cash at bank and in hand		20,541	18,656
		39,927	34,801
Creditors – amounts falling due within one year	19	(21,043)	(17,820)
Net current assets		18,884	16,981
Total assets less current liabilities		47,310	43,890
Provisions for liabilities and charges	21	(310)	(689)
Net assets		47,000	43,201
Funds			
Restricted funds	23	14,722	12,687
Unrestricted funds	23	32,278	30,514
Total funds		47,000	43,201

The notes on pages 83 to 123 form part of these financial statements.

On behalf of the board

A Walsh
Director

P Rossiter
Director

Date: 26-Aug-2024

Consolidated Statement of Cash Flows

Year Ended 31 December 2023

	Notes	2023 €'000	2022 €'000
Cashflows from operating activities:			
<i>Net cash provided by operating activities</i>	26	8,982	4,510
Cashflows from investing activities:			
Purchase of property, plant and equipment	15	(6,370)	(6,644)
Proceeds from the sale of property, plant and equipment		15	55
Interest paid	12	(15)	(27)
<i>Net cash used in investing activities</i>		(6,370)	(6,616)
Cashflows from financing activities:			
Decrease in borrowings		(177)	(148)
<i>Net cash used in financing activities</i>		(177)	(148)
Net change in cash and cash equivalents in the reporting period	28	2,435	(2,254)

The notes on pages 83 to 123 form part of these financial statements.

Notes To The Financial Statements

1. General Information

These financial statements comprising the consolidated Statement of Financial Activities, the consolidated Balance Sheet, the company Balance Sheet, the consolidated Statement of Cash Flows and the related notes 1 to 40 constitute the group financial statements of The Rehab Group for the financial year ended 31 December 2023.

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 69 to 73. 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 2023. 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 2023,
- Management Accounts & Variance Analysis 2024,
- Budget 2024 including assumptions, risks and scenario building,
- Path to Breakeven Plans in the event of deficits emerging,
- Forecast Cashflows to June 2025,
- 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 €18,791k (2022: €17,485k) (note 18).

Impairment of Stocks

The Group holds stocks amounting to €1,356k (2022: €1,630k) (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 €47.5m (2022: €45.2m) (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 joint ventures are impaired. Where necessary, the Company's assessment is based on the estimation of the value-in-use of the assets defined in FRS 102 Section 27 Impairment of Assets by forecasting the expected future cash flows, 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 2023 was €338k (2022: €327k) (note 16).

Income

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

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

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

Investment income

Interest income is recognised when receivable.

Donated services and facilities

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

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

Donation and legacies

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

Notes To The Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

Grants

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

Government supports

Income from the Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme introduced by the Government at the beginning of the Covid-19 pandemic have been accounted for in line with other grants from public authorities in the Statement of Financial Activities.

Expenditure and irrecoverable VAT

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

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

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

Allocation of support costs

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

Extraordinary items

The Group classifies 'extraordinary items' as material items possessing a high degree of abnormality which arise from events or transactions that fall outside its ordinary activities and are not expected to recur. These are disclosed separately to provide further understanding of the financial performance of the Group.

Leases

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

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

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

Employee Benefits

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

Notes To The Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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	2023 €1=Stg£	2022 €1=Stg£
Average	0.87	0.85
Year end	0.87	0.89

Polish Zloty	2023 €1=PLN	2022 €1=PLN
Average	4.54	4.69
Year end	4.35	4.68

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

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

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

The Balance Sheets of foreign subsidiary undertakings, joint ventures and associates are translated into Euro using the closing rate method and the Statements of Financial Activities are translated using the average rate for the period. Exchange differences arising from the translation of the opening net investment together with the difference between the Statement of Financial Activities translated at the average rate and closing rate are dealt with as adjustments to reserves.

Business Combinations and Goodwill

Business combinations are accounted for by applying the purchase method.

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

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

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

Tangible Fixed Assets

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

Land and Buildings

Land and buildings are stated at deemed cost less accumulated depreciation and accumulated impairment losses. In transitioning to FRS102 the Company revalued land and buildings as at 1 January 2014. This valuation is being used as the deemed cost going forward.

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 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.

Investments

Investments in associated undertakings, where the Group has a long-term strategic interest, are recorded using the equity method of accounting. Under this method, the Group's current year share of post-acquisition gains less losses are included in the Statement of Financial Activities and added to the carrying value of the investments in the Balance Sheet.

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

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

Notes To The Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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.

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.

Notes To The Financial Statements (continued)

2. Accounting Policies and Estimation Techniques (continued)

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 (including extraordinary item)

	2023 €'000	2022 €'000
Ireland	163,524	147,235
UK	5,439	5,675
Other	3,554	3,853
	172,517	156,763

4. Fundraising and donations

	Unrestricted €'000	Restricted €'000	2023 €'000
Current year			
Local fundraising	107	-	107
Donations	20	-	20
Other	-	39	39
	127	39	166

Notes To The Financial Statements (continued)

4. Fundraising and donations (continued)

	Unrestricted €'000	Restricted €'000	2022 €'000
Prior year			
Local fundraising	46	-	46
Donations	21	-	21
Other	-	56	56
	67	56	123

5. Grant income

	Unrestricted €'000	Restricted €'000	2023 €'000
Current year			
Capital grants	-	2,643	2,643
Other grants	-	-	-
	-	2,643	2,643

	Unrestricted €'000	Restricted €'000	2022 €'000
Prior year			
Capital grants	-	-	-
Other grants	114	-	114
	114	-	114

6. Training, support and employability

	Unrestricted €'000	Restricted €'000	2023 €'000
Current 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

Notes To The Financial Statements (continued)

6. Training, support and employability (continued)

	Unrestricted €'000	Restricted €'000	2022 €'000
Prior year			
Health Service Executive (HSE)	21,793	-	21,793
Education Training Boards (ETBs)	1,479	22,351	23,830
Department of Education	884	-	884
Department of Justice	200	-	200
Learning Assessment Services	1,988	-	1,988
Other	143	-	143
	26,487	22,351	48,838

7. Day activity and care services

	Unrestricted €'000	Restricted €'000	2023 €'000
Current 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

	Unrestricted €'000	Restricted €'000	2022 €'000
Prior year			
Health Service Executive (HSE) Care Services	-	81,353	81,353
Housing Services	737	-	737
Tusla	-	546	546
Other	168	560	728
	905	82,459	83,364

8. Social enterprises

	Unrestricted €'000	Restricted €'000	2023 €'000
Current 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

Notes To The Financial Statements (continued)

8. Social enterprises (continued)

	Unrestricted €'000	Restricted €'000	2022 €'000
Prior year			
Department of Work and Pensions (UK)	802	-	802
Wages Subsidy Scheme - Department of Social Protection	1,522	-	1,522
Income from trading activities - Ireland	17,152	-	17,152
Income from trading activities - Scotland	4,815	-	4,815
	24,291	-	24,291

9. Analysis of expenditure

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2023 Total €'000
Current 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
Taxation (note 13)	-	-	-	36	36
Decrease in stock and WIP (note 17)	-	-	-	(274)	(274)
	35	52,049	91,365	23,848	167,297

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2022 Total €'000
Prior year					
Staff costs (note 11)	16	34,016	63,115	7,742	104,889
Depreciation (note 15)	2	1,025	2,118	341	3,486
Other operating costs	27	14,012	20,428	4,689	39,156
Raw materials and freight	-	49	-	10,233	10,282
Net finance charge (note 12)	-	-	-	27	27
Taxation (note 13)	-	-	-	31	31
Increase in stock and WIP (note 17)	-	(6)	-	401	395
	45	49,096	85,661	23,464	158,266

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	2023 Total €'000
Analysis of support costs						
Current 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

	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2022 Total €'000
Analysis of support costs						
Prior year						
Staff costs	402	2,539	614	2,461	1,414	7,430
Other operating costs	403	681	3,975	1,279	447	6,785
	805	3,220	4,589	3,740	1,861	14,215

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.

	2023 €'000	2022 €'000
Analysis of governance costs		
Company secretarial costs	106	139
Legal, strategy and other costs	8	4
External audit fees:		
– Statutory audit	240	186
Internal Audit	395	476
	749	805

Notes To The Financial Statements (continued)

10. Net income/(loss)

	2023 €'000	2022 €'000
Net income/(loss) for the year has been arrived at after charging/(crediting):		
Funding:		
- Once-off inflation funding	(4,563)	-
- Capital expenditure funding	(887)	(1,334)
- Newgrove Housing Association once-off capital grant income	(2,643)	-
Auditors' remuneration:		
- Statutory audit of group and subsidiaries' accounts	240	186
Depreciation of tangible fixed assets owned – Note 15	4,113	3,486
Operating lease rentals:		
- Property	5,186	3,852
- Other	748	836
Realised gain on foreign currency transactions	102	(136)

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:

	2023 Number	2022 Number
Management	200	191
Administration/support	192	191
Service delivery	2,606	2,597
	2,998	2,979

Notes To The Financial Statements (continued)

11. Staff costs (continued)

	2023 €'000	2022 €'000
Their aggregate remuneration comprised:		
Staff costs:		
- Wages and salaries	95,424	88,620
- Social welfare costs	10,005	9,454
- Retirement benefit costs	7,352	6,815
	112,781	104,889
- Other compensation costs - termination benefits	241	98
	113,022	104,987

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.

	2023 Number	2022 Number
The remuneration of higher paid employees excluding redundancy and including BIK		
€60,000 - €70,000	82	80
€70,001 - €80,000	29	30
€80,001 - €90,000	19	16
€90,001 - €100,000	7	9
€100,001 - €110,000	1	2
€110,001 - €120,000	1	2
€120,001 - €130,000	3	5
€130,001 - €140,000	1	-
€140,001 - €150,000	1	-
€150,001 - €160,000	-	-
€160,001 - €170,000	1	1
	145	145

The Chief Executive has an annual salary of €155,000 excluding benefits in kind (BIK) of €5,590. Total remuneration in year including BIK amounts to €160,590.

Notes To The Financial Statements (continued)

11. Staff costs (continued)

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

	2023 Number	2022 Number
The remuneration of higher paid employees including severance/redundancy payments:		
€60,000 - €70,000	86	80
€70,001 - €80,000	29	31
€80,001 - €90,000	19	16
€90,001 - €100,000	7	9
€100,001 - €110,000	1	2
€110,001 - €120,000	1	2
€120,001 - €130,000	3	4
€130,001 - €140,000	1	-
€140,001 - €150,000	1	-
€150,001 - €160,000	-	-
€160,001 - €170,000	1	2
	149	146

Employer pension contributions made to defined contribution schemes for these 149 employees amounted to €650,827 during the year.

Included in the remuneration figures used to complete this table are severance/redundancy costs during the year totalling €182,929 (2022: €97,981) and benefits in kind totalling €120,326 (2022: €147,893). Total remuneration paid to the Senior Leadership Team (SLT) in 2023 amounted to €1,170,128 (2022: €1,255,970).

12. Finance costs

	2023 €'000	2022 €'000
This interest was in respect of:		
Interest receivable	-	-
Interest payable:		
- Borrowings wholly repayable within five years	15	27
- Borrowings not wholly repayable within five years	-	-
Total charge	15	27

13. Taxation

	2023 €'000	2022 €'000
Corporation tax:		
Overseas corporation tax on profit in the current year	36	31

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.

Notes To The Financial Statements (continued)

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 €3.8m (2022 deficit: €1.20m).

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 2023	56,583	13,096	10,268	14,089	5,539	99,575
Reclassification/transfers	-	-	-	-	(16)	(16)
Translation adjustment	20	75	14	27	4	140
Additions	2,884	372	850	1,334	930	6,370
Disposals	-	(241)	(360)	(306)	(50)	(957)
At 31 December 2023	59,487	13,302	10,772	15,144	6,407	105,112
Accumulated depreciation						
At 1 January 2023	15,571	12,292	9,056	12,978	4,467	54,364
Reclassification/transfers	-	-	-	-	(16)	(16)
Translation adjustment	10	56	13	24	5	108
Charge for the year	1,745	284	483	1,075	526	4,113
Disposals	-	(241)	(360)	(306)	(49)	(956)
At 31 December 2023	17,326	12,391	9,192	13,771	4,933	57,613
Net book amounts						
At 1 January 2023	41,012	804	1,212	1,111	1,072	45,211
At 31 December 2023	42,161	911	1,580	1,373	1,474	47,499

Group - continued

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

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

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

Notes To The Financial Statements (continued)

15. Tangible assets (continued)

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 (2022: €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 2023	33,284	8,390	9,097	12,231	5,101	68,103
Reclassification/transfers	-	-	-	-	-	-
Additions	1,297	298	806	1,334	930	4,665
Disposals	-	-	-	-	(9)	(9)
At 31 December 2023	34,581	8,688	9,903	13,565	6,022	72,759
Accumulated depreciation						
At 1 January 2023	10,330	7,974	7,935	11,250	4,032	41,521
Reclassification/transfers	-	-	-	-	-	-
Charge for the year	998	135	453	1,046	526	3,158
Disposals	-	-	-	-	(8)	(8)
At 31 December 2023	11,328	8,109	8,388	12,296	4,550	44,671
Net book amounts						
At 1 January 2023	22,954	416	1,162	981	1,069	26,582
At 31 December 2023	23,253	579	1,515	1,269	1,472	28,088

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	391	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	526	1,132	South Eastern Health Board	Mortgage	22-Dec-98
Mullaghboy Industrial Estate, Navan, Co. Meath	504	265	North Eastern Health Board	Mortgage	25-Jun-99
The Ramparts, Dundalk, Co. Louth	86	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	553	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Model Farm Road, Cork	504	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	139	311	Southern Health Board	Mortgage and charge	06-Nov-00
Grafton Court, Longford	75	549	Midland Health Board	Mortgage and charge	21-Sep-00
Liosbaun, Galway	180	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	230	546	North Eastern Health Board	Charge	14-Feb-03
St. Anne's, Charleville Road, Tullamore, Co. Offaly	200	349	Midland Health Board	Mortgage	21-Feb-02
Kylemore Road, Ballyfermot, Dublin 10	720	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	298	378	HSE	Charge	08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork	91	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	183	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	340	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	88	600	Cavan County Council	Mortgage	30-Apr-03
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	177	347	Donegal County Council	Mortgage	13-May-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	530	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	232	444	Longford County Council	Mortgage	13-Oct-03
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	210	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepside, Co. Dublin	235	425	Dun Laoghaire Rathdown County Council	Mortgage	15-Jun-05
20 Balreask Manor, Navan, Co. Meath	214	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	146	382	Longford County Council	Mortgage	08-Nov-06
Property at Folio 7276F, Knocklofty, Waterford	700	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	278	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	173	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	435	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	258	899	Meath County Council	Mortgage	22-Apr-10
Folio 14861F Register County Monaghan	265	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	248	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	75	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	187	446	Wicklow County Council	Mortgage	30-Apr-02
No. 1 Cluain Mhuilleán, Tyone, Nenagh, Co Tipperary	187	342	North Tipperary County Council	Mortgage	18-Jul-05
No. 13 Rosog, Ballinamore Co. Leitrim	75	251	Leitrim County Council	Mortgage	31-May-06
Ballard House, Clara Road, Tullamore, Co. Offaly	189	511	Offaly County Council	Mortgage	06-Feb-08
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	173	482	Louth County Council	Mortgage	25-May-09
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	204	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	322	1397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Mayo	143	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	808	3302	Limerick City Council	Mortgage/Charge	15-Feb-12
Larissa, Strandhill Road, Sligo	207	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	622	2869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breaffy Road, Castlebar, Co. Mayo	204	559	Mayo County	Mortgage/Charge	December 2017
Clonlara, 6 Monaskeha Heights, Co. Clare	595	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	173	240	Offaly County Council	Mortgage	December 2017
Bouliá, Fíries, Killarney, Co. Kerry	213	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	414	77	Kerry HSE	Charge	December 2017
Carton, Strandhill, Co. Sligo	673	345	Sligo County Council	Charge	August 2018
Gortacoosh, Killarney, Co. Kerry	416	503	Kerry HSE	Charge	June 2019
Cloogh, Doon, Tralee, Co. Kerry	369	436	Kerry County Council	Mortgage	June 2019
Dooncaha, Tarbert, Co. Kerry	352	238	Kerry County Council	Charge	2019
Teach Rua, Ennis, Co. Clare	431	295	Clare County Council	Charge	2019
Rose Lodge, Killarney, Co. Kerry	247	375	Kerry County Council	Mortgage	2021
48 Clybaun Heights, Co Galway	509	525	Galway County Council	Mortgage	2023

Notes To The Financial Statements (continued)

16. Investments

	2023 Investment in associates €'000	2022 Investment in associates €'000
Current year		
Group		
Balance at beginning of year	278	211
Net share of profits and losses	758	758
Distributions received	(747)	(691)
Balance at end of year	289	278

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 2023		
Tangible assets	61	31
Debtors	85	43
Cash	526	263
Total assets	672	336
Creditors < 1 year	(95)	(48)
Total liabilities	(95)	(48)
Total reserves	577	289

	The Care Trust Limited €'000	Group share 50% €'000
At 31 December 2022		
Tangible assets	115	58
Debtors	85	42
Cash	456	228
Total assets	656	328
Creditors < 1 year	(100)	(50)
Total liabilities	(100)	(50)
Adjustments		
Total reserves	556	278

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.

	2023 €'000	2022 €'000
Company		
Balance at beginning of year	327	260
Net share of profits and losses	758	758
Distribution received	(747)	(691)
Balance at end of year	338	327

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

	2023 €'000	2022 €'000
Group		
Raw materials and consumables	1,190	1,322
Work in progress	22	77
Finished goods	144	231
	1,356	1,630
(Decrease)/Increase during the year	(274)	395

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €Nil (2022: €Nil). There are no stocks pledged as security.

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

	2023 €'000	2022 €'000
Company		
Finished goods	16	16
	16	16
Decrease during the year	-	(6)

Notes To The Financial Statements (continued)

18. Debtors

	2023 €'000	2022 €'000
(a) Amounts falling due after more than one year		
Company		
Amounts owed by subsidiary companies	555	-
(b) Amounts falling due within one year		
Group		
Trade and public authority debtors	18,791	17,485
Prepayments and accrued income	4,378	1,911
VAT	613	603
Corporation tax	-	6
Other debtors	102	161
	23,884	20,166
Company		
Trade debtors	13,235	13,573
Amounts owed by subsidiary companies	1,744	1,193
Prepayments and accrued income	3,806	1,326
VAT	30	37
	18,815	16,129

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

	2023 €'000	2022 €'000
Group		
Bank loan (note 22)	115	113
Other loans (note 22)	-	72
Trade creditors	5,273	5,889
VAT	572	221
Corporation tax	3	-
PAYE/Social insurance	2,563	2,531
Deferred income (see below)	2,600	2,506
Accruals and other creditors	15,246	12,656
	26,372	23,988
Creditors for taxation and social welfare included above	3,138	2,752

Notes To The Financial Statements (continued)

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

	2023 €'000	2022 €'000
Company		
Trade and other creditors	2,647	2,626
PAYE/social insurance	2,346	2,354
Amounts owed to Group companies	167	273
Deferred income (see below)	2,600	2,506
Accruals	11,783	8,561
Float provided by the ETB	1,500	1,500
	21,043	17,820
Creditors for taxation and social welfare included above	2,346	2,354

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.

	2023 €'000	2022 €'000
Deferred income (Group and Company)		
At 1 January	2,506	955
Credited to Statement of Financial Activities	(708)	(246)
Deferred during the year	802	1,797
At 31 December	2,600	2,506

Funds received during the year from the HSE in an amount of €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. In addition to the €802k there are 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

	2023 €'000	2022 €'000
Group		
Bank loan (note 22)	222	329
	222	329

21. Provisions for liabilities and charges

	Onerous leases €'000	Other €'000	2023 €'000
Current 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
	Onerous leases €'000	Other €'000	2022 €'000
Prior year			
Group			
As at 1 January 2022	467	1,282	1,749
Foreign currency	-	(10)	(10)
Charged to the consolidated Statement of Financial Activities	-	294	294
Utilised during year	(72)	-	(72)
As at 31 December 2022	395	1,566	1,961

Under the terms of grant agreements with local authorities, the company is obliged to maintain the properties and has made provision for this obligation in line with recommended practice of the Irish Council for Social Housing.

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

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

Estimated costs arising from an ongoing investigation at one of our centres are also provided for in so far as those costs can be quantified at the date of reporting.

Notes To The Financial Statements (continued)

21. Provisions for liabilities and charges (continued)

	Onerous leases €'000	Other €'000	2023 €'000
Current 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

	Onerous leases €'000	Other €'000	2022 €'000
Prior year			
Company			
As at 1 January 2022	467	-	467
Charged to the Statement of Financial Activities	-	294	294
Utilised during year	(72)	-	(72)
As at 31 December 2022	395	294	689

22. Details of borrowings

	2023 €'000	2022 €'000
Bank loans and overdrafts		
Group		
Current		
Overdraft	-	-
Bank loan	115	113
Other loans	-	72
	115	185
Non-current		
Bank loan	222	329
	337	514

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	115	222	-	337
Other loans	-	-	-	-
Total	115	222	-	337

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	113	329	-	442
Other loans	72	-	-	72
Total	185	329	-	514

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 2023 is £292k. 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 €27.8m (2022: net cash €25.2m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

The main foreign exchange risk arises from the management of the Group's results and net investments in the United Kingdom, 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.

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

Company

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

Notes To The Financial Statements (continued)

23. Movement in funds

	Balance at 1 January 2023 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Transfers €'000	Balance at 31 December 2023 €'000
Current Year						
Group						
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
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						
General funds	36,010	55,365	(53,751)	(4)	1,000	38,620
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	172,516	(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
Current 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					
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

Notes To The Financial Statements (continued)

23. Movement in funds (continued)

	Balance at 1 January 2022 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Transfers €'000	Balance at 31 December 2022 €'000
Prior year						
Group						
Restricted						
HSE and other capital grants	10,340	81,836	(82,554)	-	(150)	9,472
Educational Training Boards (ETB)	417	22,351	(23,668)	-	900	-
JP McManus grants	3,109	-	-	-	(151)	2,958
Local Authority/Housing grants	10,479	-	-	-	(648)	9,831
Other	2,062	679	(679)	(91)	(19)	1,952
Total restricted funds	26,407	104,866	(106,901)	(91)	(68)	24,213
Unrestricted						
General:						
General funds	34,048	51,897	(50,605)	10	660	36,010
Total general funds	34,048	51,897	(50,605)	10	660	36,010
Designated						
Fixed asset fund	7,118	-	(2)	-	(592)	6,524
Total unrestricted funds	41,166	51,897	(50,607)	10	68	42,534
Total funds	67,573	156,763	(157,508)	(81)	-	66,747

Notes To The Financial Statements (continued)

23. Movement in funds (continued)

	Balance at 1 January 2022 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2022 €'000
Prior year					
Company					
Restricted					
HSE capital grants and S39 care services	10,340	81,836	(82,552)	(152)	9,472
Educational Training Boards (ETB)	417	22,351	(23,668)	900	-
JP McManus grants	3,109	-	-	(151)	2,958
Other Funds	257	679	(679)	-	257
Total restricted funds	14,123	104,866	(106,899)	597	12,687
Unrestricted					
General:					
Other general funds					
Total general funds	26,934	27,273	(26,440)	(281)	27,486
	26,934	27,273	(26,440)	(281)	27,486
Designated					
Fixed asset fund	3,346	-	(2)	(316)	3,028
Total unrestricted funds	30,280	27,273	(26,442)	(597)	30,514
Total funds	44,403	132,139	(133,341)	-	43,201

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.

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

Other: Represents various other restricted grants or donations given for a specific purpose. The break-down is as follows - RehabCare €257k and Rehab UK companies (Momentum Scotland, Haven and Rehab Group Services) €1,715k.

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 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	(7,294)	(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

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
Group			
Fund balances at 31 December 2022 are represented by:			
Tangible assets	27,305	17,906	45,211
Investments	278	-	278
Current assets: falling due within one year	27,838	19,698	47,536
Creditors: amounts falling due within one year	(10,597)	(13,391)	(23,988)
Creditors: amounts falling due after more than one year	(329)	-	(329)
Provisions for liabilities & charges	(1,961)	-	(1,961)
Total	42,534	24,213	66,747

25. Operating leases

Group

Operating leases charged in arriving at the surplus/(deficit) attributable to the Group amounted to €5.9m (2022: €4.5m).

Obligations payable at 31 December 2023 on operating lease agreements in place at 31 December 2023, amounted to €13.5m (2022: €8.9m) analysed as follows:

	2023 €'000	2022 €'000
Leases expiring in less than 1 year	3,185	2,302
Leases expiring in two to five years	6,836	4,444
Leases expiring after five years	3,507	2,141
	13,528	8,887

Notes To The Financial Statements (continued)

26. Net cash provided by operating activities

	2023 €'000	2022 €'000
Net income/(loss) for the year - parent and subsidiary undertakings	5,978	(745)
Share of resources in associate and joint venture undertakings	(758)	(758)
Profit on disposal of fixed assets	-	(33)
Net interest costs	15	27
Taxation charge	36	31
Taxation paid	(33)	(25)
Depreciation charge	4,113	3,486
Distributions received from associate company	747	691
Decrease in provision for liabilities and charges	(112)	(82)
Decrease/(Increase) in stocks	274	(395)
Increase in debtors	(3,718)	(3,500)
Increase in creditors	2,451	5,864
Non-cash foreign exchange	(12)	(51)
Net cash provided by operating activities	8,982	4,510

27. Analysis of cash and cash equivalents

	31 December 2023 €'000	31 December 2022 €'000
Cash at bank and in hand	28,175	25,740
Total cash and cash equivalents	28,175	25,740
Debt		
Loans due within one year	(115)	(185)
Loans due after one year	(222)	(329)
	(337)	(514)
Net cash	27,838	25,226

Notes To The Financial Statements (continued)

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

	31 December 2023 €'000	31 December 2022 €'000
Increase/(decrease) in cash during period	2,435	(2,254)
Repayment of borrowings	177	148
Movement in net cash for period	2,612	(2,106)
Net cash at start of year	25,226	27,332
Net cash at end of year	27,838	25,226

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 2023 would have been €15.4m (2022: €13.7m).

30. Directors' remuneration, loans and shareholdings

The Directors did not receive any emoluments or compensation either from The Rehab Group or any subsidiary or associate undertakings during the current or previous year. Neither the Group nor any subsidiary or associate company 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 €694 (2022: €784) has been incurred by the Directors during the year as vouched expenses. No other transactions took place between the Directors and the Group or any subsidiary, associate or joint venture. No Directors hold 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.

	2023 €	2022 €
H. Mc Garvey	-	535
K. Vickers	-	249
S. Sheridan	694	-
Total	694	784

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 (2022: €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

The Rehab Group has given a guarantee to Scottish Enterprise pursuant to a grant in the amount of Stg£100,000 awarded to Protective Technology Solutions Limited and Haven Products Limited in the event that Scottish Enterprise seek repayment of said grant.

Guarantee to The Care Trust DAC - On an annual basis the shareholders of The Care Trust DAC (The Care Trust), 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 12 January 2023, 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 of the financial statements of The Care Trust for the year ended 31 December 2023, 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 €1,562,493. 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.

The Rehab Group has given a guarantee to the Scottish Government that Haven Products Limited (Company number SC023852) shall perform all its obligations contained in the contract for the provision, storage, and digitisation of legacy paper files project ("the Contract"). The Liability of either party under the Framework Agreement for default is limited to £1,000,000 per incident, or any greater/other sum as may be agreed with the Framework Public Body in the Call Off Contract Terms and conditions.

32. Capital commitments

Capital commitments approved at 31 December 2023 and not provided for in these financial statements are estimated at €2.539m (2022: €5.746m) of which €876k (2022: €4.103m) has been contracted at the Balance Sheet date and for which €2.519m (2022: €5.357m) was received in capital funding at 31 December 2023.

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
L. Bannerton
D. Birchall
L. Bird
P. Cassidy
G. Fogarty
K. Gregory
S. Logan King
F. Murray
E. Reilly
G. Twohig

Notes To The Financial Statements (continued)

33. Related party transactions (continued)

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.

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 in 2017
Rehab Enterprises Limited	100	-	216680	Logistics, recycling and manufacturing services
RehabCare*	100	-	282889	Dormant, services transferred to the Rehab Group on 1 January 2018
Newgrove Housing Association *	100	-	308429	Housing association
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
Shareholdings				
	Direct %	Through subsidiary %	Company/ Charity Number	Principal activity
Incorporated in the UK				
Rehab JobFit LLP	100	-	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 2023			Performance For the year end 31 December 2022		
	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	18,610	(18,635)	(25)	18,726	(18,362)	364
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited (Under FRS 102 SORP)	3,858	(1,810)	2,049	1,208	(899)	309
The Polio Fellowship of Ireland	93	(95)	(2)	93	(100)	(7)
	Performance For the year end 31 December 2023			Performance For the year end 31 December 2022		
	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	4,689	(4,706)	(17)	4,805	(4,377)	428
Momentum Care Services	7	-	7	-	(15)	(15)
Rehab	-	(4)	(4)	-	(24)	(24)
Rehab Group Services Limited	-	-	-	-	-	-
TBG Learning Limited	56	(10)	46	-	(8)	(8)
	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 2023			Position As at 31 December 2022		
	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	6,315	(9,547)	(3,232)	6,688	(9,894)	(3,206)
RehabCare (Services transferred to The Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	18,580	(2,657)	15,923	16,115	(16,702)	(587)
The Polio Fellowship of Ireland	5,907	(34)	5,873	5,977	(102)	5,875
Incorporated in the UK						
Momentum Scotland	46	(212)	(166)	52	(345)	(293)
Haven Products Limited	3,666	(1,894)	1,772	3,357	(1,568)	1,789
Momentum Care Services	-	-	-	-	(7)	(7)
Rehab Group Services Limited	-	-	-	-	-	-
Rehab	-	-	-	4	-	4
TBG Learning Limited	110	(6)	104	74	(16)	58
Incorporated in the Kingdom of Saudi Arabia						
Saudi Rehab Group Services Co. LLC (SAR)	1,268	(51)	1,217	1,268	(51)	1,217

Notes To The Financial Statements (continued)

34. Investment in Group undertakings (continued)

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

The Care Trust Limited	71-73 College House, Rock Road, Blackrock, Co Dublin
Momentum Scotland	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	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Rehab JobFit LLP	Capital Tower, 91 Waterloo Road, London, England, SE1 8RT
Saudi Rehab Group Services Co. LLC	Riyadh, Kingdom of Saudi Arabia

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 €7.4m (2022: €6.8m). Contributions payable at the year-end amounted to €459k (2022: €429k).

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:

	2023 €'000	2022 €'000
Group		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	18,791	17,485
Cash at bank and in hand	28,175	25,740
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	5,273	5,889
Accruals	15,246	15,456
Loans and overdrafts	337	514

Notes To The Financial Statements (continued)

36. Financial instruments (continued)

	2023 €'000	2022 €'000
Company		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	13,235	13,573
Amounts owed by subsidiary companies	2,299	1,193
Cash at bank and in hand	20,541	18,656
<i>Financial liabilities measured at amortised cost</i>		
Trade and other creditors	2,647	2,626
Amounts owed to group companies	167	273
Accruals	11,783	11,361

37. Comparatives

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

38. Subsequent events

In October 2023, Rehab employee representative bodies reached an interim agreement with the Department of Health and other Governmental agencies regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and resulted in the following interim agreement:

- An increase of 3% from 1 April 2023
- An increase of 2% from 1 November 2023
- An increase of 3% from 1 March 2024

In February 2024, The Rehab Group received interim funding to enable the partial payment of 2023 arrears to employees. The level of funding being received was not known until post year end and it has not been recognised in 2023.

The organisation awaits funding to fully implement the pay awards for employees and to make a final arrears payment to employees.

39. Approval of financial statements

The members of the Board of Directors approved the financial statements on 26-Aug-2024.





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