



# Building Better Futures Together

Annual Report 2022

RehabGroup  
Investing in People, Changing Perspectives

# Welcome to Rehab Group's Annual Report and Financial Statements 2022



## Our Vision

An internationally recognised...

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



## Our Mission

Enable people to pursue...

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



## Our Values

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

*Michael from RehabCare Kildare.*

*Cover Page: Brian from NLN Limerick Jutland.*

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## Explore online

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

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[www.youtube.com/therehabgroup](https://www.youtube.com/therehabgroup)

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

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



## Chapter 1

# Service Review and Strategy

### Service Review and Strategy

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# 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. Almost 13,000 adults and children access our services annually, which are delivered in every county in the Republic of Ireland, as well as in Scotland and Poland, by a team of almost 3,000 employees in 259 service locations.

## Services by Country

### 1 Ireland

RehabCare  
Investing in People, Changing Perspectives

Rehab Employability

National Learning Network  
Investing in People, Changing Perspectives

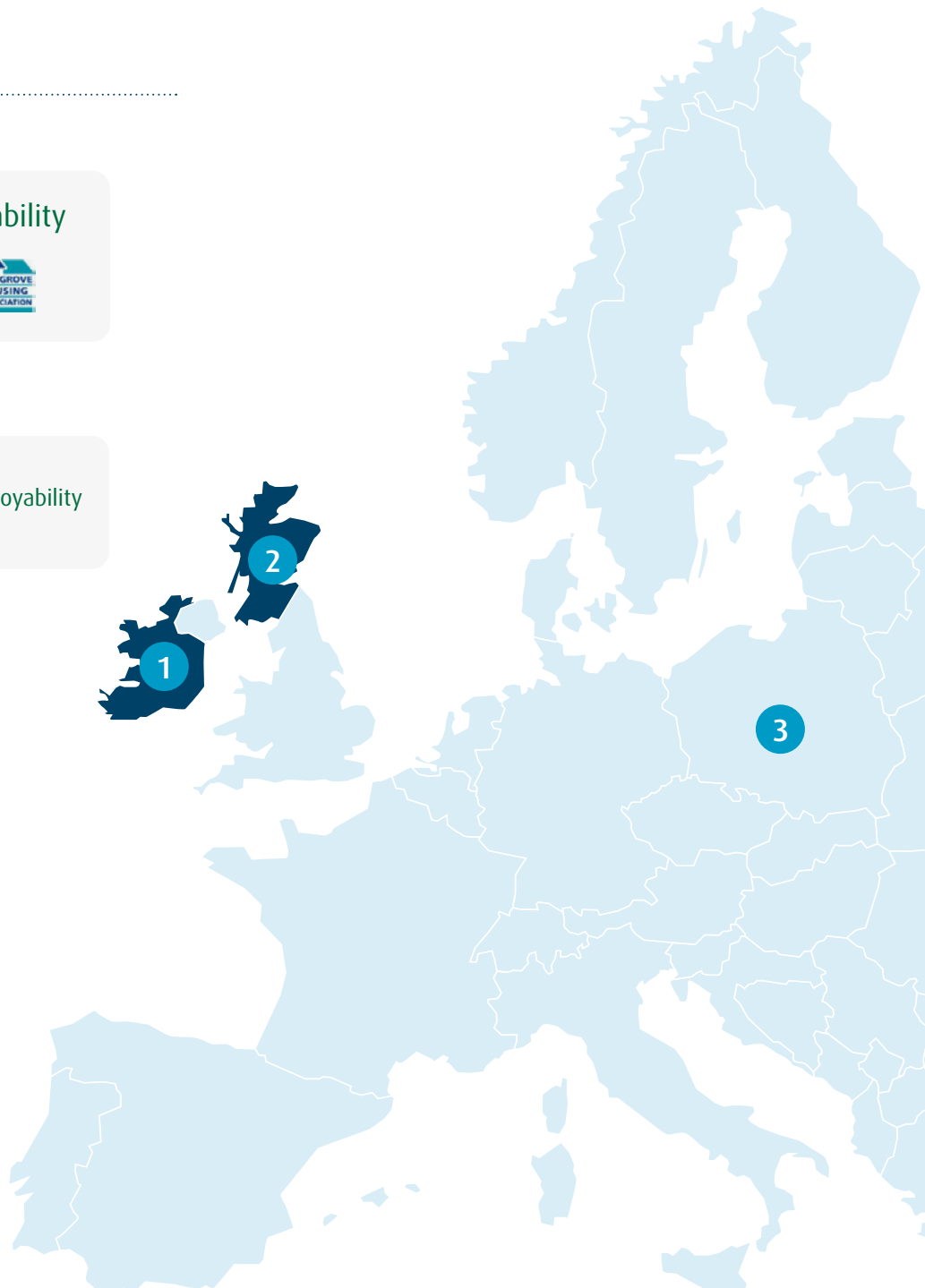


### 2 Scotland

Haven  
Investing in People, Changing Perspectives

### 3 Poland

Rehab Employability



# Rehab Group at a Glance



**12,800**

Users/Students (est.)



**2,979**

Employees (+3% v 2021)



**€156.8m**

Total Income (millions)(+4% v 2021)



**259**

Total Number of Services/Locations

## 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.

**165**

Total Number of Services

**66**

Resource Centres

**62**

Residential Centres/  
Supported Accommodation

**13**

Respite Services

**13**

Outreach Services

**11**

PA/Home Support Services

**4,150**

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.

**84**

Locations

**47**

QQI Programmes

**206**

Accredited Programmes

**2,500 (est.)**

Specialist Vocational Training  
Students

**1,750 (est.)**

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.

**228**

Employees with Disabilities

**6**

Locations in Ireland

**1**

Location in Poland

**3**

Locations in Scotland

## A Word from our Chairman and CEO

2022 presented many challenges for our organisation. The first quarter saw us navigate a resurgent COVID-19 and a significant cyber-attack on our organisation. Additionally, 2022 saw the emergence of accelerating cost inflation.

Despite these external challenges, the Rehab Group maintained its focus on delivering high-quality services and supports to the 13,000 children and adults with disabilities we work with every year.

This year's Annual Report theme is *'Building Better Futures Together'*, and we are indeed creating greater and better opportunities for the people in our services and our employees through the delivery of our five-year Strategy *'Delivering our future'*. Key to this has been our work to ensure the voices of people with disabilities are heard where decisions about their futures are being made. We placed significant emphasis on co-production in 2022, involving many of our service users and students as equal partners in designing, developing, commissioning, delivering, and reviewing our services. Amplifying the voice of service users and students is a fundamental aim of our Strategy. In 2022 we honoured this commitment by expanding our Advocacy team to ensure the voices and views of the people who use our services are heard not just by the Senior Leadership Team and the Board of Directors but also in the corridors of Leinster House and within the media. Expanding the team also allowed us to provide more one-to-one support in social welfare claims, training, lobbying and advice.



**Barry McGinn**  
Chief Executive Officer

Our commitment also enabled more significant input into important policy considerations at national level. We contributed strongly at a range of Oireachtas committees, leveraging the credibility and expertise of the organisation, represented by our passionate staff and persons with lived experience. In 2022, we appeared before the Oireachtas Disability Matters Committee to cover Education and the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD). We highlighted the vital role of our Learning services and the need for a formal transition system from Second Level to Further Education for students with additional needs.

This past year also saw us commence planning work to bring people with lived experience more formally into our Board Committee structure. There was unanimous support across the Board for bringing this unique perspective to bear in our governance structures. On the legislative front, the introduction of the Assisted Decision-Making Act in 2023 is a welcome development and we look forward to achieving a practical implementation of the Act in the year ahead.

Creating a fit-for-purpose organisational structure, is a key strategy priority and a vital platform for its successful implementation. In approaching this work, we sought and listened to many perspectives. Whilst views naturally varied, what unified us all was our collective ambition to create a structure that would best serve the people we support. What we have created together will build capacity, provide focus and generate better progression opportunities for employees. The way we work together is a critical component of success and ultimately leads to the provision of better services to the people who come to us. We want to thank our colleagues for their input into this challenging work and look forward to seeing it's benefit in the year ahead.

Another strategic aim is to be recognised as a leader in inclusive employment for people with disabilities and to support external companies with similar goals. Rehab Group is committed to protecting and promoting the right to work for people with disabilities and building the confidence and skills of talented jobseekers across the country. We were honoured when Rehab was recognised with a Charities Excellence Award for our partnership in this ambition with Mr Price in 2022. This innovative relationship is an example of how the employment landscape for people with disabilities nationwide could change.



Many students from National Learning Network have been offered both valuable work experience and paid employment in Mr. Price stores across Ireland and we have worked closely with Mr. Price's staff members to build disability confidence and awareness.

We advanced this goal further within our Employability and Social Enterprises with the development of the Transitional Workforce Model in 2022, a new approach developed by Rehab to bridge the needs of employers who would like to employ people with disabilities but feel they lack the knowledge or internal structures to do so with confidence. We hope to see this grow in the year ahead, providing greater opportunities for meaningful work and broadening the way in which our Irish Enterprises business fulfils its purpose in what has been a challenging commercial environment for its traditional business lines. Haven, our Scottish business, which provides employment and training to people with disabilities continued to diversify its operations in 2022.

It was a proud moment for us when in November, Minister of State for Disability, Anne Rabbitte TD, opened our new Carrowgar regional respite and residential service in Co. Clare, which offers up to 1,200 respite bed nights annually for adults and children with severe and profound disabilities in the Mid-West region. Delivery of this project would not have been possible without the support of our colleagues in the HSE and staff across the Rehab Group and RehabCare regional team. We extend our sincere thanks to all of those involved. This was one of the many new services delivered in 2022. Newgrove Housing, the approved housing body within Rehab Group, which provides tenancies and maintains homes for RehabCare service users, acquired two new properties in 2022, with four more in progress for 2023.

Rehab Group became one of a growing number of organisations to be subject to a cyber-attack this past year. This callous act caused significant disruption for many in accessing the technology that supports the organisation and disrupted many initiatives. It was undoubtedly a setback, but we have recovered well in most areas. Thankfully its impact has been minimal within our services, which have continued in the same indomitable spirit as they have done in previous periods of challenge. Our teams across the country responded quickly and deftly and we are truly thankful to them for that.

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 every day. Building a future-proofed and financially sustainable organisation remains one of our primary objectives into 2023 and beyond. Securing the requisite funding to provide a comprehensive, high-quality service and make provision for necessary investment in their

“

We placed significant emphasis on co-production in 2022, involving many of our service users and students as equal partners in designing, developing, commissioning, delivering, and reviewing our services.”

future is the ultimate goal. The impact of inflation across our services has been significant in 2022 and whilst we are grateful for the provision of some short-term support to address this by the HSE on a once off basis, it continues to place upward pressure on the cost-of-service delivery.

We would also like to express our sincere thanks to 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 want to pay tribute to and commend the employees of Rehab for their dedication and professionalism throughout 2022. The challenges we have faced in the past 12 months have, at times, been made more difficult by staff turnover in what has been an increasingly buoyant employment market. The societal value of the work our employees do is immeasurable, and it remains fundamentally unjust that this value has not been recognised in providing pay parity with employees of similar State-delivered services. Lobbying to address this inequity will remain a top priority for us in 2023.

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



**Aidan Walsh**  
Chairman

# Risk Report

## Risk Management

Rehab Group manages risk across a range of complex, highly regulated businesses in multiple jurisdictions. We provide training and education services, care services and employment services to a diverse range of individuals.

Rehab Group has systems in place to actively identify, assess and manage risks at operational and corporate level. Rehab Group's risk management framework includes the following:

- Risk management policy aligned to HSE national policy.
- Risk management training across all levels of the organisation.
- Dedicated risk management position.
- Operational and corporate risk registers.
- Risk appetite statement.
- Risk review process.

The framework is designed to monitor current risks and identify emerging risks. Risk management includes an escalation process of material risks to the Senior Leadership Team (SLT), Audit and Risk Committee, and Board.

## Risk Management - Approach

Rehab Group's approach to risk management is to identify, analyse, assess and monitor risks that could:

- Have a negative impact on the quality and safety of our services and the well-being 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 affect Rehab Group's reputation or stakeholder expectations.
- Compromise progress and achievement of Rehab Group's strategic objectives and/or financial targets.

## Risk Management - Governance

Rehab Group's board is ultimately responsible for setting and overseeing a well-functioning risk management framework, supported by the Audit and Risk Committee and other Committees. The CEO, supported by the Senior Leadership Team (SLT), has overall responsibility for day-to-day risk management, reporting and providing assurances to the Committees and Board on risk management and monitoring activities. The Committees of the Board are the Quality and Safety Committee, the Audit and Risk Committee, the Nominations, Governance, Performance and Remuneration Committee, the RehabCare Committee, the National Learning Network Committee and the Finance Committee.

Rehab Group's Internal Audit and Corporate Governance departments provide objective oversight of risk management activities. It is the responsibility of all employees to manage risk through compliance with:

- HSE national policy.
- HIQA risk management guidelines.
- Rehab Group policies, procedures and guidelines.

## Principal Risks

### Workforce

The quality and skill of Rehab Group's workforce is central to our ability to provide safe, high-quality, reliable and people-centred services. The principal workforce risks experienced by Rehab Group include:

- Shortage of health and social care workers.
- Saturated labour markets.
- Competition from other providers, both public and private.
- Increased pay expectations.

To mitigate these risks, the following controls are in place:

- Dedicated talent acquisition team.
- International and national recruitment campaigns.
- Lobbying funders for pay parity with publicly funded organisations.
- Recruitment days and recruitment advertisements.

### Cyber Security Breach

Damage, destruction or loss of data because of a cyberattack continues to be a risk for Rehab Group. To mitigate cyber-related risks, the following controls are in place:

- An information governance forum to provide oversight.
- Cyber security monitoring tools deployed across Rehab Group's data network and systems.
- Continuous review and enhancement of all existing security protection tools and protocols, including those supported by third parties.
- Enhanced accessibility protocols and device upgrades.
- IT Security Manager.

### Funder Concentration

Rehab Group receives funding for its services/products from a small number of funders/customers. This leaves Rehab Group in a vulnerable position if any of these key funders/customers choose to discontinue their relationship with Rehab Group. To mitigate this risk, the following controls are in place:

- Ongoing discussions with our main funders, the HSE and the 16 Education and Training Boards.
- Actively seeking alternative means of funding.
- Marketing campaigns.

### Financial Sustainability and Stewardship

Rehab Group's is an independent not-for-profit organisation and as such, we must ensure that our costs do not exceed our income levels. We must protect our assets in an ethical and prudent manner.

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

- Rehab Group's Finance Committee.
- Monthly review of management accounts' costs versus income levels and budgets.
- Fraud register.
- Internal and external audit.

### Maintaining Quality Services

Rehab Group is committed to maintaining high-quality, safe services, and ensuring risk is managed at operational level. If Rehab Group cannot provide high-quality, safe services or lacks oversight of regulatory, legislative or contractual requirements, there is a risk of regulatory, fiscal, or contractual sanction.

Rehab Group mitigates these operational risks through:

- Documenting risks/risk assessments.
- Local risk registers.
- Review of incidents.
- Learning from experience/lessons learned.
- Regular surveys and feedback from employees and the people who use our services.

### 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.

Key components of the Health and Safety Framework include:

- Incident reporting using a bespoke incident management software solution.
- Hazard inspection/site checklists/site visits.
- Safety statement/fire fact file.
- Employee training.

### Safeguarding from Abuse

Rehab Group has a responsibility to seek to ensure that the people who use our services are safeguarded from abuse. We must protect all who use our services from the risk of harm/abuse.

To mitigate this risk, 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. The dedicated safeguarding team operates the safeguarding framework that includes:

- Policy and procedures aligned with HSE national policy.
- National safeguarding lead.
- Designated Officers.
- Employee training.
- Procedures to monitor compliance and report on outcomes.

### COVID-19 Risk

In 2022, Rehab Group continued to be impacted by the changing COVID-19 landscape. To mitigate this risk, Rehab Group took risk-based decisions to maintain services for service users, students and employees, while minimising the risk of COVID-19.

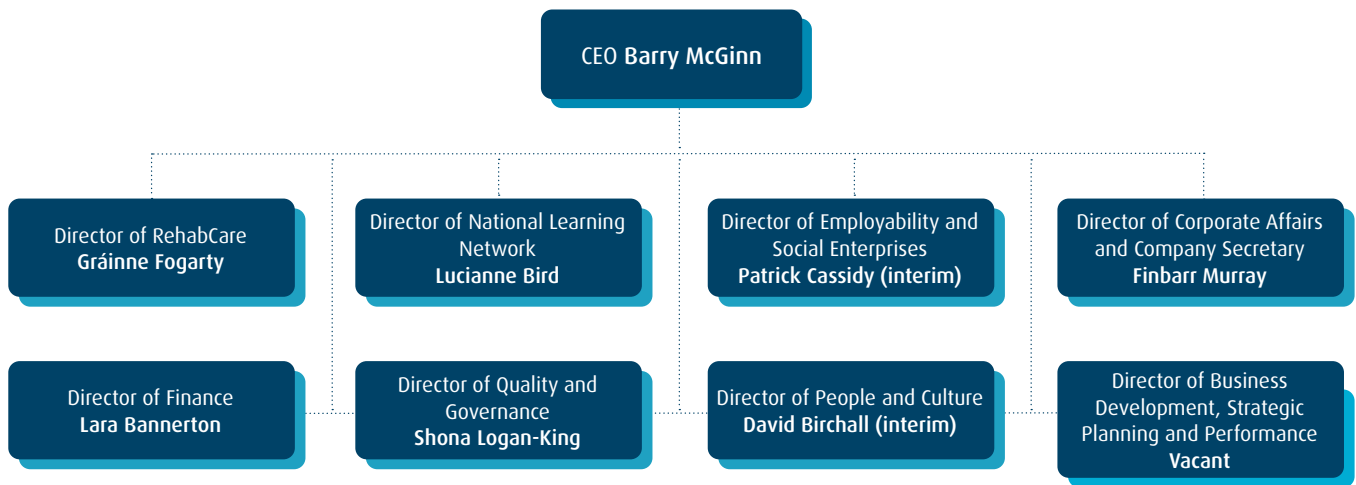
### Compliance Risk

Rehab Group is required to comply with several regulatory bodies, such as the Health Information and Quality Authority (HIQA), Quality and Qualifications Ireland (QQI), Approved Housing Bodies Regulatory Authority (AHBRA) and the Charities Regulator, as well as data protection regulations.

Rehab Group manages these risks as follows:

- Rehab Group's Quality and Governance Directorate provides oversight, support and leadership in regulation and compliance.
- Quality improvement and compliance measures are monitored regularly through audits, self-checks and activity-based monitoring to identify and address any non-compliances or quality concerns at an early stage and develop improvement plans.

# Organisational Structure (as of 31-Dec-2022)



## RehabCare

Rehab Group’s residential, respite, day activities, outreach, home support and personal assistance (PA) services are provided in Ireland by 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.

## National Learning Network (NLN)

National Learning Network is Ireland’s largest private provider of personalised education, training and employment services. National Learning Network provides a range of flexible training programmes and support services in 84 service locations around the country for people who need specialist support following a setback, an accident, a mental health issue, an illness, an injury or for those who have a disability and need extra support.

## Employability and Social Enterprises

Rehab Enterprises (Ireland and 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 our employees with guidance, advice and support. It is responsible for HR strategy, culture, well-being 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 Property and Facilities (including Newgrove Housing Association), Information Communication Technology (ICT), Communications, Fundraising and Public Affairs/Advocacy.

In Sept 2022, the Corporate Governance department was established to support compliance with legal and regulatory obligations. The department provides a full company secretarial service. The department is also tasked with providing assurance that a robust framework is in place to manage corporate and operational risk. Key functions within the department include ensuring the organisation is compliant with the General Data Protection Regulation (GDPR) and supporting the organisation to execute and achieve the Group’s energy and sustainability strategy.

The Communications, Fundraising and Public Affairs department serves as the lead department for public relations, media relations, internal communications, digital media and has a press office function. The department also houses an advocacy and campaigns function, which manages group 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 our services. The Directorate ensures professional standards are always maintained and that there are mechanisms in place to ensure the student/service user's voice is heard.

## 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 our 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.

## Business Development, Strategic Planning and Performance

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 developing 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.

## Transition to our new organisational structure

As part of our 'Delivering our Future' Strategy, one of our key strategic priorities was the creation of a fit-for-purpose organisational structure. To support us in this work, we engaged external expertise to help shape the optimum design.

Overall, the aim was to develop a structure that supported better outcomes for our service users and students, supported greater empowerment, accountability and transparency for our employees, and bring the necessary focus to areas called out within the strategy.

Our Directors of RehabCare and NLN are now supported by a group of senior roles, dedicated to delivering the operation and advancing the strategic objectives. Our Employability division now has a number of focused strategic roles to work across all its sites and develop our transitional workforce offering.

We also reviewed the corporate functions and how they could best be aligned to support these operational changes. These functions are progressing with changes to align to the business needs. Taken together, we believe the changes we have made to our organisational structure are a positive step forward in enabling our five-year strategy.

# Rehab Group's Strategy

2022 was the first year of the implementation of the new five-year Strategy for Rehab. The following table highlights its performance against the sub-actions due to be implemented within the year, as referenced in last year's report, and it also focuses on what is expected to be carried out in 2023. Outcomes are green when successfully completed, orange when significantly completed and red when partly delayed till 2023.

## 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

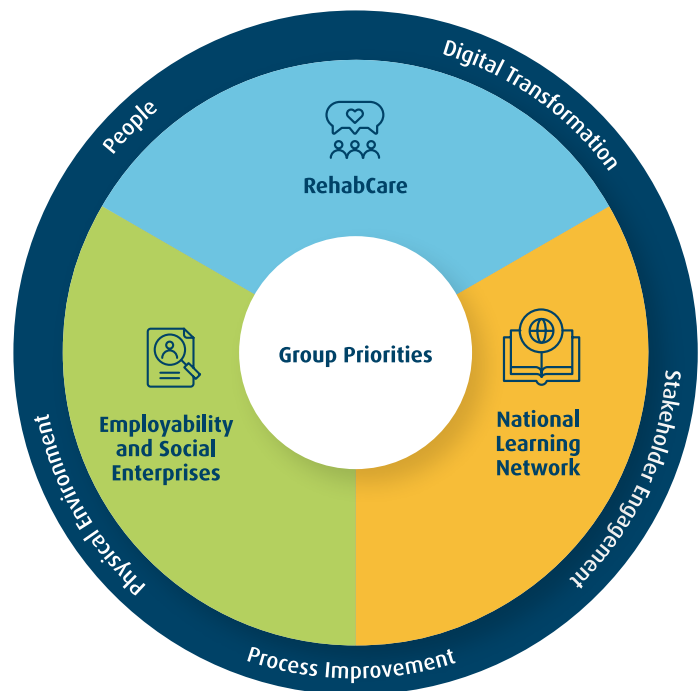
1. Implement a Transitional Workforce model.
2. Becoming an Inclusive Employer of Choice.


### 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.





Strategic Category	Strategic Priorities	Action	2022 Outcome	2023 Outcomes
 <p>Group Priorities</p>	<b>Amplifying the Voice of the People That Use Our Services</b>	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	A new engagement framework was adopted as part of the stakeholder engagement plan approved by the Board. A new Local Advocacy Committee network was also agreed. Thirty five co-produced submissions were made to Government reviews of policy and consultations.	Recruit two lived experience representatives to Board Committees. At least four campaigns undertaken, with outcomes measured in the context of education and training and employment for people with disabilities.
	<b>Quality, Safety and Governance</b>	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.	New Directions' Action Plan in place to address areas for improvement. Draft Terms of Reference developed for HIQA Implementation Group. Assistant Decision-Making (ADM) team in place but implementation of ADM Act delayed until 2023. Gap analysis complete for Home Support and Day Services regulation.	Initial demonstration sites to have all engaged with the National Autistic Society (NAS) accreditation process. Identify Stakeholder engagement software and develop a suite of stakeholder surveys.
	<b>Developing the Capability, Capacity and Expertise of the Organisation</b>	Further developing services that respond to the needs of autistic people through the implementation of the autism framework and specialist service accreditation.  Strengthening our positioning as a sector leader by further developing multi-disciplinary and therapeutic supports nationally to augment the work of our support teams.	Demonstration sites have been agreed and project plan in place for the NAS accreditation process. Psychology service is now fully in-house. All posts have been filled, and internal support structures are in place.	Gap analysis and Action Plans completed for 100% of Home Support services. Multi-Disciplinary Teams (MDT) case management structure to be developed and in place
	<b>Fundraising</b>	Creating and deploying a long-term Fundraising Strategy, which targets the income opportunities that we have not been exploiting.	Strategy presented to the Board in September and approved. Implementation plan presented to the Board in December and approved.	Achieve Y1: Q3 and Q4 income targets
	<b>Environmental Sustainability</b>	Developing a new Group Sustainability Policy and Strategy.	New Energy and Sustainability Officer recruited and CO <sub>2</sub> e baseline measured. Sustainability Green Group established. New Group Sustainability Policy was delayed into early 2023.	Establish Green Champions Network and launch programme of grant applications. Achieve at least a 4% reduction versus 2022 CO <sub>2</sub> e baseline.

## Rehab Group's Strategy (continued)

Strategic Category	Strategic Priorities	Action	2022 Outcome	2023 Outcomes
 <b>RehabCare</b>	<b>Residential/ Respite</b>	Continuing to support organic growth of Residential and Respite Services, through emerging opportunities in each Community Healthcare Organisation (CHO) area.	Achieved target of developing three additional residential facilities, while approved to purchase one additional respite facility.	Deliver an additional 12 residential places. Commence planning for one additional residential respite facility and deliver additional residential day respite capacity.
	<b>Tailored Day Services Aligned to New Directions</b>	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.	<p>Researching new transitional models was delayed by the cyberattack and restructure. This will now fall under the remit of the new Head of Day Services who started in January 2023.</p> <p>School leaver capacity was created in several locations and work is ongoing in a number of other locations.</p>	Continue to develop models of service with at least one alternative model to be delivered by Sept. Complete a full capacity review to look at progression opportunities to NLN.
	<b>Develop and Enhance Our Home Support Services (HSS)</b>	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 and professional development is also essential to fulfil statutory and regulatory requirements.	Carelink review team in place and they commenced the implementation of the Carelink review. A HSS manager was appointed at the end of Q4.	Review terms and conditions (T&Cs) of home support workers and implement a new management structure. Fully implement the Carelink review and roll out a personalised budget model.
 <b>NLN</b>	<b>Enhancing our Education and Training Offering</b>	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>Research conducted into the needs of young adults with profound and multiple learning disabilities making transition from second-level education to further education.</p> <p>NLN completed co-design process with Kildare/Wicklow ETB, CHO6 and parents from a Special Education School to ensure a right to education continues for school-leavers with disabilities.</p> <p>Post Rehabilitative Training development of services is underway in Dundalk, Navan and Mullingar.</p> <p>Expansion of services for students with a diagnosis of autism is being scoped out in Sligo.</p>	<p>Establish working group with CDET, with the outcome being an agreed integration model from 2024 onwards.</p> <p>Review of resource teaching practice in NLN. Update numeracy and literacy assessments.</p>
	<b>Ensuring a "First Class" Student Experience</b>	Designing and developing programmes in adherence to the principles of Universal Design for Learning (UDL) and using a co-production framework.	A number of NLN employees (30+) completed the Digital Badge in UDL (public programme) as part of our ongoing strategy to rollout both "Digital Badge in UDL" and "Facilitator's Badge".	Increase the number of Digital Badges by 10% on 2022, as well as all centres using Technology Wheel and refreshing 10 eNLN modules.



Strategic Category	Strategic Priorities	Action	2022 Outcome	2023 Outcomes
 <b>Employability and Social Enterprises</b>	<b>Implementing a Transitional Workforce Solutions (TWS) Model</b>	TWS is a new employment model to improve employment opportunities for workers with disabilities to be launched in Ireland and Scotland.	Project manager appointed. Initial engagement with Cook Medical, mentorship training completed, and 3 graduates subsequently secured ongoing employment.	30 people engaged in TWS.
	 <b>Enablers</b>	<b>People</b>	Meeting the demands of an exceptionally competitive sector, Rehab Group will need to implement several measures to attract and retain employees.	A number of initiatives were undertaken to help improve retention including a new hire satisfaction survey. 2022 saw 338 internal moves and promotion being undertaken by existing employees. With a challenging market for skilled and qualified employees in the health and education sections, resources were deployed to bolster recruitment activities, resulting in some planned initiatives being rescheduled.
<b>Digital</b>		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.	The new ICT strategy was delayed by the cyberattack in 2022. Approved in Jan 2023.	Implement year 1 of the approved ICT Strategy including upgrading Finance and HR systems.
<b>Physical Environment</b>		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.	New strategy presented and signed off by board.	Acquisition of new properties aligned to business unit growth. Risk adjusted Planned Preventative Maintenance (PPM) and backlog repairs programme agreed and actioned.
<b>Stakeholder Engagement</b>		Continued strong relationships with funders at local and regional level.	Stakeholder engagement methodology agreed at board level and plan developed for 2022 and 2023.	50 stakeholder and student/service user events held. Deliver and implement Communications strategy.
<b>Process Improvement</b>		More agile and responsive organisation. Positive retention and culture that aligns to the needs of employees.	Workshops completed with employees to identify the top 3 processes that need improving (invoices, capex requisitions and recruitment).	Cross departmental change workplan approved, supporting ICT change, property forum reviews and Operations.

# Strategy Focus:

## Amplifying the Voice of the People in Our Services

Our most important stakeholders are those who use our services and our students. As part of our Strategy, 'Delivering our Future,' we have committed to amplifying the voice of the people who use our services and to remove the barriers that exist for people with disabilities, in order to make a difference in people's day-to-day lives.

To facilitate this, we created a new Advocacy Manager post and two new Advocacy Officers to ensure these voices were heard in Rehab but also externally. The expansion of the team also allowed us to provide more one to one support in areas such as social welfare claims, training and advice.

In 2022 we worked to deliver against these objectives in the following targeted measures.

### 1. Embedding the principles of co-production across our service development and delivery.

- Throughout 2022, the Advocacy team engaged in *co-production projects across several key areas*, including student application forms, NLN induction processes, personalised budgets and Rehab's Autism Strategy. In addition, the Advocacy team supported 64 students across nine focus groups to participate in a review of hubs carried out by NLN. While the feedback was overwhelmingly positive, students had much to say about their services. All students were emphatic about the importance of consulting regularly and having their voices heard throughout the duration of their courses.
- The three *Regional Advocacy Committees* developed an action plan for campaigning on travel and accessibility issues, launched a hidden disability awareness campaign, raised the importance of inclusive language within the organisation and launched a communication booklet in an easy read format for the people who use our services. They also met with the Rehab Group Senior Leadership Team and Regional Management to discuss their plans.

### 2. Growing our representation at advocacy events and conferences.

- Over 200 people supported *Rehab Group's National Advocacy Week*. The theme was 'Advocacy in Action' and was launched by Minister Joe O'Brien. More than 90 people from more than 20 counties participated through videos, elections, questions, and presentations. More than 1,200 people tuned in at some point during the week. There were 18 'Have Your Say' pieces from people in our services with contributions on transport, cost of living, hidden healthcare costs and many other issues.
- RehabCare advocates, Gabriel Field and Rose McDermott, were supported to submit a winning submission to the 2022 *HSE's National Sharing Day*. This is an event for people with disabilities, their families and carers, provider organisations and employees. In their video, these advocates expressed their dissatisfaction with GP-patient communication. This video is now being used as a training video for GPs and acute hospitals as part of the Disability Federation of Ireland's (DFI's) self-advocacy project.
- People from both RehabCare and NLN were supported to become involved in *International Day for People with a Disability*. The 2022 theme was living with hidden disabilities. Several people across our services submitted video content or wrote about their experiences with invisible disabilities.
- A member from one of our Regional Advocacy Committees presented at *the International EPALE conference* about their self-advocate experience and what they felt made a successful advocate. EPALE is a multilingual open membership community funded by the European Commission, and the latest development in an ongoing commitment to adult learning in Europe.
- We continued to build on our relationship with *Digi-ID in Trinity College Dublin*, participating in research on the digital skills needs of people with disabilities. Cormac Hanley (National Learning Network, Limerick) and Joe McNamara (RehabCare, Galway) were successful in securing paid positions on the Digi-ID Citizen's Advisory Committee and as digital skills teachers. Co-design and co-creation are the cornerstone of working practices with Digi-ID.

### 3. Supporting people who use our services to collaborate, campaign, challenge attitudes, and influence decision-makers.

- Self-Advocates were supported and encouraged to *build links with external groups and organisations* such as the DFI, Inclusion Ireland, the Independent Living Movement Ireland and various educational and government departmental connections. An NLN student was nominated and accepted onto a national consultative committee on disability issues, the Disability Participation and Consultation Network. Over the year, the Advocacy team inputted to such developments as the National Disabilities Services Association paper (the New Deal) and a new DFI initiative on self-advocacy.
- A *HSE Disability Organisation Forum* in the Southeast invited an East Regional Advocacy Committee member to present her experiences of Advocacy within the Rehab Group.
- Throughout 2022, the team worked with the disability sector to highlight the lack of consultation with people with disabilities and their families on the *Assisted Decision-Making Act*. These points were raised at an Oireachtas Committee and in meetings with the HSE and the Decision Support Service.
- The *Hidden Disabilities Project in Mayo* was launched in November by members of the Regional Advocacy Committee, NorthWest and local services in the Castlebar area. The launch of the project led to two radio interviews by the lead self-advocates on this project. The project seeks to promote awareness and availability of initiatives that support people with hidden disabilities in their everyday lives, such as Just a Minute JAM cards, sunflower lanyards and ASIAM cards.



Leanne Biffin - Advocate and member of RehabCare Connections in Castlebar holding up a page about sunflower lanyards

### 4. Seeking to influence public policy with a particular focus on employment issues, training, social care, and the human rights of people with disabilities.

- In 2022, we appeared before the *Oireachtas Disability Matters Committee* to cover *Education and the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD)*. We highlighted the vital role of NLN and the need for a formal transition system from Second Level to Further Education for students with additional needs. Additionally, Bantry NLN appeared before the Committee on the issue of employment for people with disabilities.
- People who use our services inputted into the *Social Democrats' review of its disability policy*.
- The Advocacy Team developed and completed a consultation process with people from across our services nationally on the roadmap for Social Inclusion Strategy as part of the Department of Social Protection's midterm review. People identified housing, transport, and employment as critical areas of importance to people when assessing whether they felt their quality of life had improved. Further submissions included public consultations on the Reasonable Accommodation Fund, the Autism Innovation Strategy, and the National Disability Authority's consultation on Universal Housing Design.
- Over 220 people from over 26 focus groups were consulted for the annual *pre-budget submission*. People were most concerned about the sharp rise in the cost of living and living on a fixed income, while trying to meet the ever-rising costs. Issues such as access to and affordability of transport, hidden health care costs and employment opportunities were also raised all over the country.

# Cyberattack

On Saturday 12th March 2022, Rehab was the subject of a cyber ransomware attack, which impacted the data centre servers hosting particular applications used by the Group. The attack was similar in nature to those experienced previously by the HSE in Ireland and the NHS in the UK. However, there was no evidence to suggest that Rehab was specifically selected for this attack. The databases of the impacted systems were encrypted and the perpetrators posted a message demanding a ransom for a) non-publication of data and b) decryption of the databases in order to restore the impacted systems. No ransom payments were made at any stage.

Our key concerns at this time were to protect clients' data and maintain a quality service for our students and care users. In order to protect data and services, and to mitigate against any further impact, we locked down all datacentres and disabled network and external connectivity in our technology estate. Furthermore:

- A Serious Incident Management Team was convened.
- We notified the Data Protection Commissioner, Gardaí National Cyber Crime Bureau and the National Cyber Security Centre.
- We engaged external expertise to support the forensic assessment of the situation and to support the mitigation and recovery activities.
- A specific Board Cyber Subgroup was established, for governance and oversight.

Throughout the incident and recovery process, we continued to provide services to both RehabCare users and NLN students. Manual workarounds were implemented as part of business continuity planning to support Finance and HR during the recovery phase. Our employees, users, students and regulators were kept informed throughout the process.

Our MS Office 365 environment, which delivers e-mail and Teams, was completely independent and remained operational. On 4th April, we restored access to our Learning and Development Environment, as it was fully separate and segregated from our impacted datacentre.

In July, we engaged external advisors Grant Thornton to support our remediation and carry out a 'Look Back Review' of the attack. Its remit was to make recommendations for the future development of our IT environment, technology, resources, processes and security needs, in order to protect our operations and mitigate the risk of recurrence of a security incident.

## Strategy Focus: Digital Transformation

At the end of 2022, we completed our work to develop the ICT Strategy. This required extensive collaboration with our stakeholders in RehabCare, NLN, Enterprises and the Head Office function. The output from Grant Thornton's review formed the basis of our plans for our technology based on clear principles and approaches. The ICT Strategy directly underpins and supports the Group Strategy 'Delivering our Future'. The strategy includes a multi-year plan and investment, which has been approved by the Board.

A key component of our ICT Strategy, the Security Transformation Programme, has been initiated and encompasses the learnings, recommendations and actions gleaned from our external advisors in 2022. In parallel with the transformation plans, we have restructured our ICT Team to better focus on security and the functions required to provide a more efficient, compliant and up-to-date IT service.



## RehabCare (continued)

The entire ethos of RehabCare is based on the principle of reducing inequalities amongst people with different backgrounds and capabilities. We will continue to work with our service users to achieve this goal.

### Service Delivery and Service Development

#### Carrowgar Respite and Residential Service

In line with our strategic focus to provide a responsive and consistent residential offering and to grow our respite services, Carrowgar Residential Service opened in May, with the adjoining Respite Service officially opened in October by Anne Rabbitte, Minister of State of the Department of Children, Disability, Integration and Youth. The opening was boosted by the announcement that further funding had been allocated to support service provision seven nights per week.



Carrowgar Residential Service is a bespoke accommodation service established to provide support to children ranging in age from 8-18 years who have a diagnosis of autism, learning disability and/or physical, sensory disabilities and communication disorders. Founded on the social model, high support person-centred care is delivered, while maintaining a warm and welcoming environment where individuals are encouraged to express personal choices.

Carrowgar Respite Service provides a holistic service, supporting both service users and their families in a home from home environment for up to four individuals with a primary diagnosis of intellectual disability and/or autism. The age of those who benefit from the service can range from five years old right into adulthood. The collaborative effort with individuals and their families supports each child/adult to achieve their potential in all aspects of their lives, creates the opportunity to try new things that may otherwise not be possible and utilises local community settings so individuals can be supported to participate in the community.

#### Doon Accommodation Service

Doon Accommodation Service was established in 2018 as part of the de-congregation project that RehabCare, in

collaboration with the HSE, initiated to transition 29 residents from a congregated setting in Killarney to new homes within the wider community. The service provides a home to five adult men with autism and/or intellectual disabilities and/or mental health difficulties aged 50-67 years. The success of this transition was founded on the principles of person-centred engagement and a strong focus on their individual rights. A feature of this service is the tailored support offered to those who live in the annexe adjacent to the main house. This annexe is aligned to our strategic priority to provide individualised services within high support services, but it also ensures that those in the annexe have the supports and opportunities for interaction with employees and other residents nearby.



#### Knocklofty Rural Resource Centre

Knocklofty Rural Resource Centre has been exemplary in providing a distinct and tailored service aligned to New Directions. It is an all-inclusive environment built around agriculture and animal husbandry, promoting the health and well-being of all service users, with employees working in equal partnership. The challenge of meeting the diverse age range of service users (27-69 years), their backgrounds and abilities, is met through a combination of robust engagement, planning, structured occupational activities and tailored supports to each individual.

The centre has become an integral part of the wider Clonmel community through a variety of initiatives, including connections with employment services and opportunities, educational discovery and targeted fundraising. Co-production is embedded in the ethos of service development, and amplifying the voice of the individuals who use this service is central to ensuring outcome-focused service delivery.

The centre promotes the philosophy of “Giving Back” and has traditionally opened its gardens and farms to local schools and services, thus promoting the message of inclusion and sustainability. There has been a welcome return to this in 2022 following the pandemic.



Gardening at RehabCare Knocklofty centre.

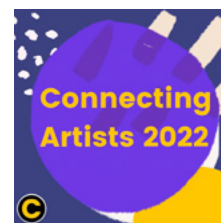
### Irish Healthcare Centre Awards 2022

The prestigious Irish Healthcare Centre Awards are an opportunity to celebrate and pay tribute to the work of organisations from across the sector. RehabCare received the Homecare and Assisted Living Provider of the Year award, recognising the professionalism, flexibility and dedication of our home support teams, who go above and beyond to provide care and support to people in their own homes. We were also honoured that RehabCare was shortlisted in several other categories, including Special Recognition for Operational Agility - COVID-19 Impact, COVID-19 Response Recognition Award, Day Care Centre of the Year and Residential Care Home of the Year.

**This video** looks at our CareLink service.

### Connecting Artists

The goal of Connecting Artists, by Connections Art Centre, is to connect and increase the visibility of artists in the disability community. In 2022, two artists from RehabCare and National Learning Network were selected to be part of a group of 10 artists with disabilities. Vicky Fitzpatrick (Donegal) and Peter Keogh (Wexford) were selected based on their work and creative practices. Artists worked online over 10 weeks, with an in-person art exhibition held at the end of the programme in the Royal College of Surgeons, opened by Miriam O’Callaghan. Further info can be found [here](#).



## Service User Testimonials



### Odhran (in the centre) from Aspect A.S Support Service (Cork and Kerry)

“I have been involved and supported by Aspect since 2019 after my Leaving Cert, when I began college in Cork. I had advice when accessing beneficial supports in St. John’s College and again when I transferred to UCC. My key worker Elaine has been a great help and during COVID her phone calls to check-in were really appreciated. Best of all is meeting likeminded people and new friends. My favourite activity is “Dungeons and Dragons” where we have amazing fun creating a story and role-playing the characters we create. I would advise any other young autistic person to avail of these amazing services. They have made such a positive difference to me.”



### Jason from RehabCare Dundalk

“On Mondays, we have a music group, I play the bass. I am part of a group who is helping make the centre a nicer and more cheerful place. We are painting walls. On Tuesdays, I am part of the woodwork group. At the moment we are making bird boxes. In the afternoons we have a mindfulness programme. On Wednesdays, I do the fundraising programme with a member of RehabCare staff. We have raised money for the palliative care team, St. Oliver’s Nursing Home, and for the centre. On Thursdays, I do woodwork again. Then I go for a walk. I have started doing pottery, which I really enjoy. Most days I bring my lunch in from home, we sit together in the kitchen or in one of the rooms. Friday mornings I come into the centre and chill with my friends. Then I meet with the gang for a game of pool. I am also part of the drama group Encore Productions. We put on shows once a year, sometimes we tour. My job is to do the lighting.”

**Employee Testimonials**



**Nicola O'Brien, Team Leader, Carrowgar Respite Service**

"I have been working with RehabCare for eight years and in my roles as Care Worker and Social Care Worker have benefitted from the experience of supporting individuals in children's respite services, residential services, as well as outreach and day services. I am in no doubt that the services provided to those we support and their families has a positive impact on their day to day lives. For the years I have worked with RehabCare, what never ceases to amaze me is the level of dedication, teamwork and initiative shown by our staff. Through the encouragement of management, I have been supported to develop professionally and ultimately progress in my career. As a newly appointed Team Leader to a newly established service, I look forward to the challenges that are ahead while embracing the opportunity to positively impact the lives of the individuals we support."



**Philisiwe Zuma, Team Leader, Lime Lodge Residential Service**

"I have been working for Rehab Care for almost two years now and it is incredibly rewarding and fulfilling. I have had the best opportunity in training and progress in such a short space of time. RehabCare gives me the motivation to study further in order to support the service users better, while keeping in line with the current procedures. I have had the opportunity to meet with a lot of great service users who engage with me and they are all genuinely eager to know more about my country of origin. What stands out most for me since joining the Bantry service is the level of support I receive from the management. I never hesitate to ask for guidance when I am in doubt. RehabCare allows carers like myself to make a real difference in the lives of the people who really need it."

**Newgrove Housing Association (NHA)**

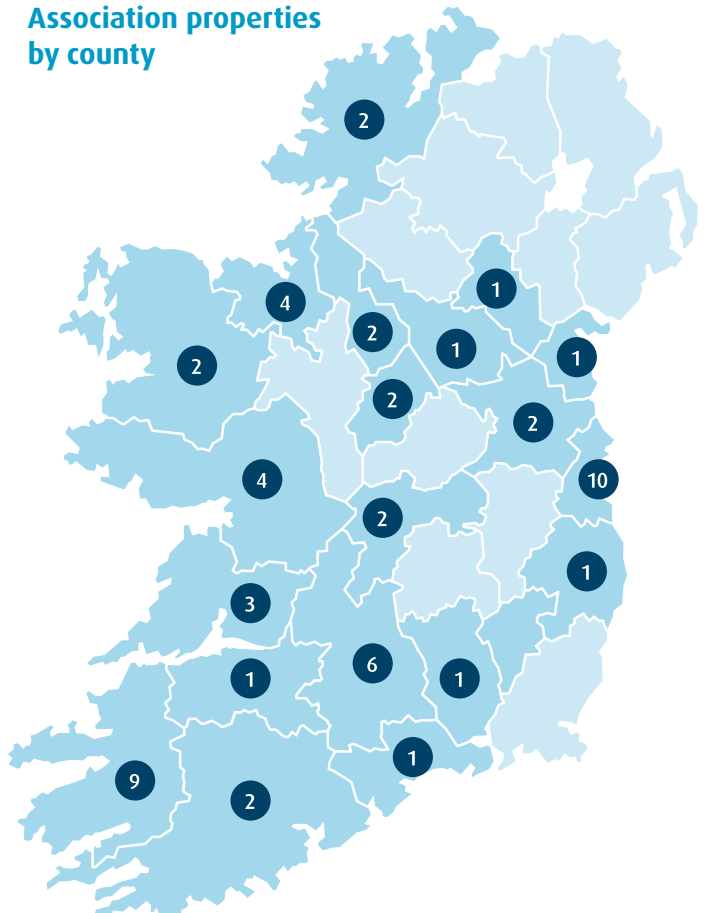
Newgrove is a registered charity and is the approved housing body (AHB) within Rehab Group. It provides tenancies and maintains homes for RehabCare service users. It accommodates more than 220 tenants in 57 premises throughout Ireland.

Two new properties were acquired in 2022, with four more in progress to be tenanted in 2023.

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.

Newgrove's operations are funded by rental income. In addition to managing the day-to-day maintenance needs of the properties, a rolling planned maintenance programme is in place, which addresses longer-term maintenance investment. Newgrove is regulated on a statutory basis by the Approved Housing Bodies Regulatory Authority (AHBRA) and by the Charities Regulator.

**Newgrove Housing Association properties by county**





# National Learning Network

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

**National Learning Network (NLN)** is Ireland's leading provider of supported training for people aged 16-66 with disabilities or with additional support needs. Our slogan is 'Think Possible'. Our employees provide personalised support to each student as they progress on their educational journey. We meet you where you are and bring you to where you want to be.

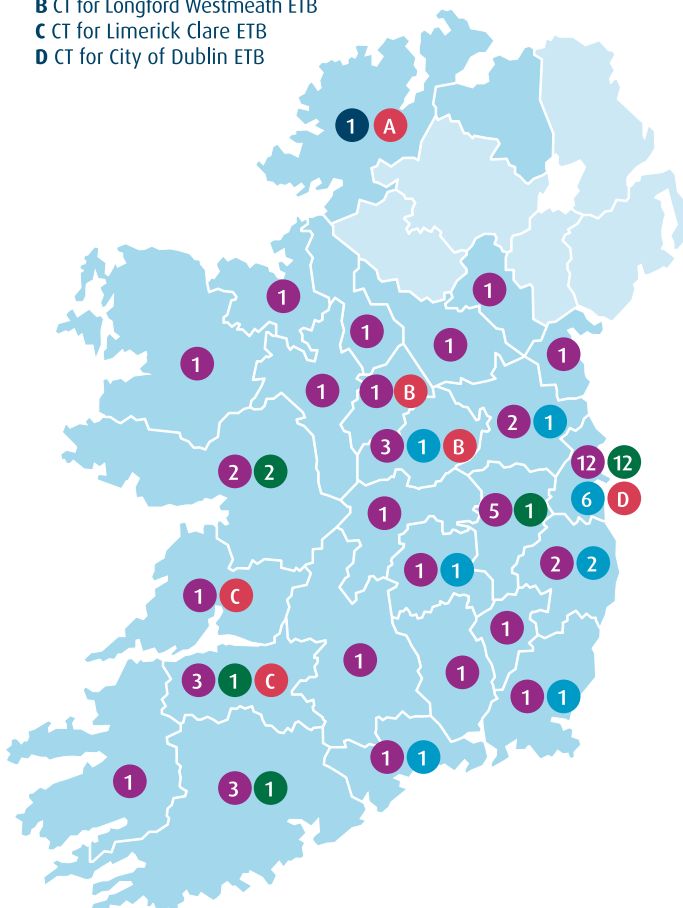
NLN is primarily funded by the HSE, 16 ETBs and a number of Higher Education Organisations. It provides education and training services in every county in the Republic of Ireland. There are five core services across 84 service locations.

## These are:

- Bridging and Transitional Training (BTT).
- Specialist Vocational Training (SVT) made up of Introductory Skills Training (IST) and Specialist Skills Training (SST).
- Education Support Services (ESS) in Further Education (FE) and Higher Education (HE).
- Individual Placement and Support Services (IPS).
- Upskilling Programmes for People in Employment (Contracted Training (CT))

## Number of Service Locations

- NLN centres
- ESS (FE + HE)
- IPS
- A CT for Donegal ETB
- B CT for Longford Westmeath ETB
- C CT for Limerick Clare ETB
- D CT for City of Dublin ETB



## Our Year at a Glance



**8,686** ↑  
Total Beneficiaries  
(Up 4% on 2021)



**2,500 (est.)** ↓  
Students in Specialist Vocational Training  
(Down 9% on 2021)



**1,750 (est.)** ↑  
Students in Rehabilitative Training (including hubs, school leavers)  
(Up 3% on 2021)



**2,482** ↑  
Students in Education Support Services  
(Up 7% on 2021)



**341** ↓  
People upskilling from long term unemployed (Contracted Training)  
(Down 8% on 2021)



**1,609** ↑  
Clients on Individual Placement and Support Services (IPS)  
(Up 38% on 2021)

## National Learning Network (continued)

### Service Delivery and Service Development

Throughout 2022, management and employees have continued to show their determination and flexibility in supporting learners and developing services and resources while working in heightened health and safety conditions due to the persistent nature of COVID-19. The person-centred approach that is central to our ethos ensured that services were successfully delivered and learners were fully connected with their programmes. Management and employees also continued to establish engaging and reciprocal relationships with key stakeholders, both locally and nationally.

### Changing Student Profile

There has been an increase in the number of referrals under 18 years of age, which has led to an increase in psychology-led employee consultations. Similarly, psychology referrals have also increased due to an increase in students with autism, moderate intellectual disability (ID) and co-occurring disorders.

Social anxiety, isolation and generalised anxiety have all become more apparent since COVID-19, which requires bespoke anxiety interventions. Since COVID-19, there has also been an increased desire for online learning and hybrid approaches to training. Accommodations have been made to assist students in the manner most suited to their needs.

In response to these changes, NLN has introduced more behavioural therapists (BTs), there is a comprehensive intake and consultation process to capture all needs from external and internal supports, guidance support and psychoeducation have been offered to managers and instructors, and we have focused on keeping up to date with all relevant changes in practice, legislation and research.

Funding from The Care Trust Fund has had an immense impact on supporting this changing student profile. Through this funding, we have introduced “Cubbies” in a number of NLN centres. These personalised, sensory pods are an easy-to-use, immersive personal space of sound and vision. Cubbies are loved by our students, and we are hoping to introduce more throughout 2023.

The Care Trust funding has also supported NLN through the provision of laptops, devices, whiteboards and “Dream to Drive” simulators - a driver development program designed to offer guidance, assistance and technologies to help students on their path to obtaining a driver’s license.

### Specialist Vocational Training: Mayo College

An Introductory Skills Training Programme was introduced on campuses in Mayo College (Westport and Castlebar campus), supporting student success transitioning into Further Education.

### HSE Funded Services: Evolve – Jutland Centre

For decades, National Learning Network has been an experienced provider of transition services, supporting young people with disabilities to transition from mainstream and special education schools. Utilising a person-centred approach, NLN Evolve is an individualised bridging and transition service, which supports people to identify and progress their education, employment or life plan. The service supports people to explore their personal vision for the future and to develop the skills, confidence and experience needed to put their vision into action. A central aim of the service is to connect people with supports, resources, experiences and opportunities available within their own communities, leading to greater levels of independence, engagement and integration.

### Individual Placement and Support Services

We deliver Individual Placement and Support services in partnership with the HSE. IPS is an evidence-based, internationally-recognised approach supporting people with severe and enduring mental health conditions to enter/re-enter employment. In 2022, we expanded our service into Louth and Meath, focusing on people experiencing first-episode psychosis. This brings the team of employment specialists to 20, with a caseload at any one time of over 400 job seekers with mental health challenges.



## Labour Market Relevant Contracted Training

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

## Educational Support Services (ESS)

Our services to further and higher education continued to grow in 2022 as we set up new contracted services in Trinity College Dublin. These services support students with academic,

wellness and social skills needs as they arise during the college year. We also began the expansion of disability support services in the CDET from eight colleges of FE to 13 colleges. This expansion will include psychological support for the first time and will become effective in 2023.

The Student Experience	Amount
Work Experience Placement Hours	124,224
Personal Planning and Advocacy Support Hours	34,104
Psychological Support Interventions	24,000
Hours of Adult Literacy, Numeracy and Digital Literacy Support	29,208
Number of Irish Sign Language Interpreter Hours	1,776

**The AHEAD International Conference** is a high-profile conference for both the FE and HE sectors. The theme at the 2022 conference was *“Safe Haven or Stormy Port? - Exploring how tertiary education design impacts our health”*. NLN employees were featured in a number of areas throughout the conference, including lightning talks and digital presentations. The keynote session was made in partnership with Maynooth University on the ‘Inclusive Learning Project’, which brings student supports to the entire campus. The conference was a fantastic opportunity for NLN to demonstrate to a wide external audience how our services make a positive impact on the health of students.

Safe Haven or Stormy Port?  
The AHEAD 2022 Conference



**Find Your People**, a song penned and performed by students at NLN Hollyhill Cork, launched in November 2022, alongside a music video. The lyrics express a desire to bridge the divide between exclusion and inclusion, channelling positive mental health and finding your place as an individual among a group.



*“It starts off with lyrics about feeling like you don’t want to get out of bed, but it builds and becomes more positive from there. If someone is going through the same situation, we hope they could relate to the song, and they may feel like they should spend more time with people who feel the same way”*; said Sam, a student from the Directions course.

Shane, a student on the Skills for Life course, spoke of how the song *“is about getting together and being the people who we are today. Whoever you are doesn’t matter, and we’re all together in these situations. It’s good to broaden your horizon, meet new people, build confidence and get out there.”* Check out Find Your People video [here](#).



Students and employees of NLN Ballyfermot showcased their wildflower garden and bug hotel at the Bord Bia Bloom festival in Phoenix Park. The President of Ireland was among the many visitors to ‘Shelbug Hotel’. Reclaimed wooden pallets were donated to the project by Rehab Recycle, while some of the plants were provided by RehabCare Ballyfermot. A wide variety of students got involved, depending on their interests. Some worked on the project by sowing and growing the plants, others crafted the hotel structure, and one student painted the mural backdrop. It has now been transported back to NLN Ballyfermot to be enjoyed by students and employees.

## National Learning Network (continued)



### **Mark, a former student of NLN Tullamore**

*"I was in construction for 20 years; I decided to change my career and lifestyle as I was battling alcohol addiction. My counsellor from Merchants Quay suggested doing a course. I picked up a brochure from NLN and read through the courses. I felt alive again as I was a shell, just existing up to that point. I have to say, it's one of the nicest places to be, and one would never be lonely, as staff and students would go out of their way to make you feel welcome.*

*I have gained good computer skills. How I speak and treat people has changed, I learned to be a better person. I am now on a path where I can see a future for my children and I. NLN gave me the start I needed to get where I am today."*



### **Jaymie from NLN Athlone**

Jaymie is a former student of the Skills 4 Life course at NLN Athlone.

*"I completed my Leaving Certificate and went to Moate Business College when I was 18. At the time, I had a suicide attempt and was struggling with addiction and mental health issues. I knew, for me, the best decision was getting out and joining a course.*

*In NLN, I was nervous on my first day, as I was afraid that there would be a lot of pressure on academic studies. However, I noticed it was different. Although academic education was important, there wasn't any pressure on the students. I joined NLN's Regional Advocacy Committee and became Chairperson. I enjoyed making friends and improving my social life.*

*It is not just about the academics; it is also about personal development. It is encouraged to make friends and enjoy your social life too. I was accepted into the Psychology diploma in Maynooth University. By choosing to go to NLN, I made the strongest choice for my life."*



### **Siobhan, instructor NLN Sligo**

*"Supporting students to identify their goals, explore choices and enhance independence makes my role as an instructor here in NLN extremely rewarding and one that I value deeply.*

*Working as part of a widely recognised organisation in the heart of Sligo town has allowed us to build and maintain fantastic relationships within the community, which offers fabulous amenities and supports employment to students, both past and present.*

*The employees and management team, along with our students here in NLN Sligo, make it a joy to work here every day."*

A full list of courses (including information on certification) can be found at the following site:

<https://rehab.ie/national-learning-network/find-a-course/our-courses/>

Join the conversation at the following sites:

[www.facebook.com/NLNIreland](http://www.facebook.com/NLNIreland)

<https://twitter.com/NLNIreland>

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

<https://www.linkedin.com/company/national-learning-network>



“

**I feel it made me happier, I learned a lot, it made me feel more open as a person.**

Tony, who was born with cerebral palsy and had experienced bullying in his past, describes how a training course at NLN Roslyn College made him happier.

“To walk into the room in Roslyn, with those amazing teachers, who just treated me with so much respect and made me feel like a person, rather than just a person with a disability in a group. I have so much respect for them that they did that. It was nice to just sit back and ask for help in the group in Roslyn. I feel it made me happier, I learned a lot, it made me feel more open as a person. It made me come to terms with my disability and it made me accept myself for that.”

**Tony**

NLN Roslyn College, Dublin

# Employability and Social Enterprises

## Providing Safe and Secure Supported Workplaces for People with Disabilities.

### Our Year at a Glance



**#1**

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



**228** ↑

Employees with disabilities in Ireland and Scotland in 2022 (Up 2% on 2021)



**3.5 million** ↓

Computer keyboards distributed in 2022 by Rehab Enterprises Poland (Lodz) (Down 6% on 2021)



**29**

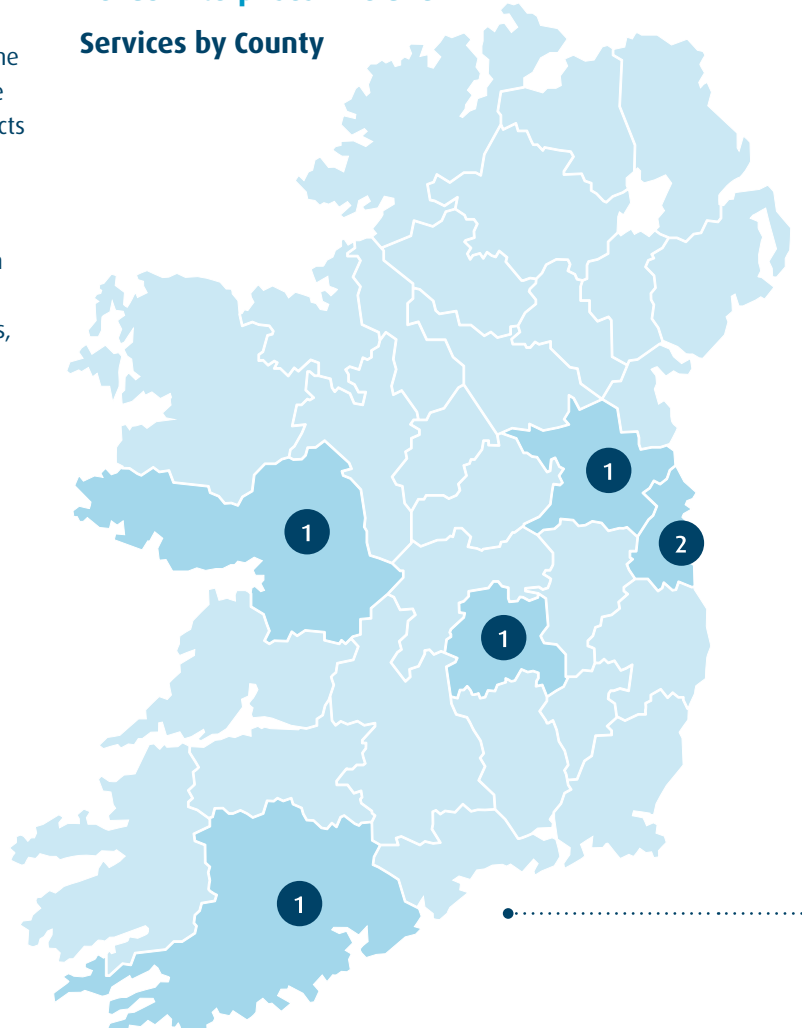
Number of young people facing long-term unemployment given an opportunity to work at Haven during 2022 under the Government funded Kickstart Scheme.

Our businesses in Ireland, Scotland and Poland are committed to providing meaningful and sustainable employment to people with disabilities and disadvantaged adults through the provision of commercially focused trading while at the same time providing ISO-quality certified and cost-effective products and services.

Our businesses in Ireland and Poland trade under the name Rehab Enterprises, while in Scotland they trade under Haven Products. They have a large and diverse customer base, including the HSE, the NHS, first responders, local authorities, small and medium enterprises (SMEs), and large indigenous and multi-national companies.

### Rehab Enterprises - Ireland

#### Services by County





### Portlaoise

#### *Logistics*

Our Portlaoise branch is a pick and pack location providing supply chain support and fulfilment operations as well as value-add activities. It employs 12 people with disabilities.



### Galway

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

Rehab Galway is a critical supply chain partner of our current main customer Trane Technologies. Trane's operation relies on Rehab's "just-in-time" supply of a wide variety of products in support of all their production lines. After more than 20 years of service to Trane, 2022 represented our busiest year yet, with sales up 50% on 2021. This was largely the result of pent-up, post-COVID-19 demand. The rapid increase in sales meant that our labour capacities needed to be flexible and responsive to fulfil the daily requirements.

To the credit of the entire team, we met and worked through these challenges.



### Tallaght/Ballyfermot/Cork

#### *IT recycling, data destruction and paper recycling.*

Our three recycling locations 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. In 2022, we processed over 2,000 tonnes of material, which is an increase of 10% when compared to 2021. Video about the Recycle service can be found [here](#).



### Navan

#### *Disposable personal protective equipment (PPE) manufacturing and distribution, sub-contract textile manufacturing, kitting.*

Rehab Navan is the only licensed manufacturer of disposable PPE in Ireland and the UK. In 2022, distribution sales dropped by 16% on the back of the pandemic ending. However, the overall units processed through Navan increased by 10% thanks to an increase in kitting and sub-contract cut, make and trim (CMT) work.



### Transitional Workforce Solutions (TWS)

TWS progresses people with disabilities towards and into full-time employment. Rehab Enterprises facilitates this progression through training, support and integration into the employer's workforce. In 2022, a full-time Senior Project Executive was employed to launch the TWS Programme, with the first of these roles set to go live in 2023, and to develop internal processes, supports and structures to enable scalable growth throughout 2023 and into 2024.

# Employability and Social Enterprises (continued)

## Rehab Enterprises – Poland

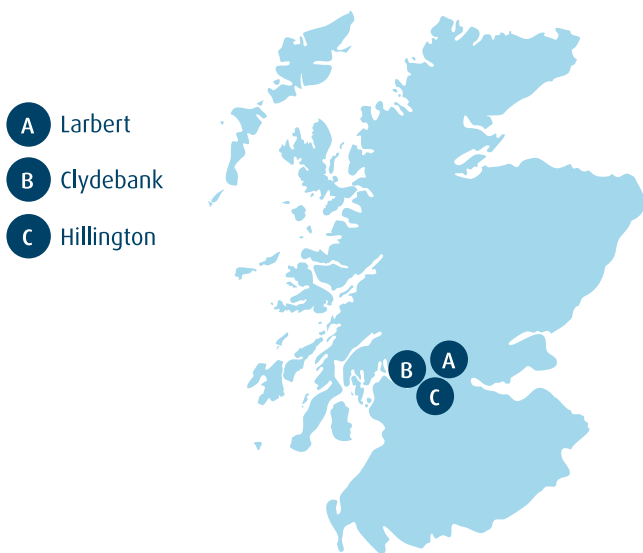
### Lodz (Poland): Logistics

*Bonded warehouse, logistics and printing service.*

Although there was a slight slowdown in the global PC market, a new assembly contract was signed with a global fibre optics solutions manufacturer in 2022. Separately, Lodz successfully began printing white goods for a new multinational engineering company and continues to increase its diversification across a new business base.

## 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 promotes social and economic benefits.



**Haven Products has 3 locations**



**Haven Products employs approximately 160 staff**



**In 2022, approximately 80% of the total are disabled**

## 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. While still a relatively new business within Haven, Larbert Whisky Packaging saw a small sales increase in 2022. Further sales growth is expected in 2023.

### Clydebank – Whisky Packaging

This is Haven’s longest-serving contract packing business, providing both sub-assembly and prestigious packaging solutions to several customers within the whisky sector. Clydebank’s key customer is The Edrington Group, whose brands include the well-known Macallan and Famous Grouse. In 2022, the Clydebank facility became bonded, allowing the business to expand its services to include storing and handling alcohol onsite.

## Secure Document Storage and Scanning

### Larbert – Haven Document Services

This 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 70% of our 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.



## Textile Manufacturing

### Larbert – Haven PTS

This continued the manufacturing of the NHS Scotland nurses' uniforms during 2022 (110,000 uniforms) but unfortunately, it was not successful in securing the renewal of the NHS hospital pillows contract. This critical loss did contribute to a drop in revenue during 2022. The future scale of Haven PTS and the customer base it targets will be a major focus of management during 2023.



**2.1 million** ↑

Whisky bottles packed  
(up 24% on 2021)



**2.9 million** ↓

Bottle enclosures quality checked  
(Down 36% on 2021)



**110,000** ↔

Nurses uniforms  
(No change)



**36k** ↓

NHS pillows  
(Down 41% on 2021)



**35k** ↓

Box files in storage  
(Down 2% v 2021)

## Testimonial

Our Rehab Recycle employee, Brian, has gained many new skills while completing work experience with the I.T. team at Bidvest Noonan, one of our valued customers. Darren Mitchell from Bidvest Noonan wanted to support our objective of enabling people with disabilities to access employment through training, coaching, and work experience, and thus began Brian's mentorship. The team at Rehab Recycle Tallaght supported the initiative. This has been a great success story for Bidvest Noonan, Brian and our team at Rehab Recycle, and a great example of inclusive employment.



# Conferences and Awards

**Rehab Group’s impactful work saw the organisation receive a number of prestigious awards and recognitions across 2022.**

RehabCare won ‘Homecare and Assisted Living Provider of the Year’ at the Irish Healthcare Awards. The awards ceremony took place in the Royal Marine Hotel in Dun Laoghaire on 13th May. Employees from RehabCare and CareLink were joined by several members of our services on the night, representing our teams across the country who make such a significant impact on the lives of people who use our services.



Rehab Group’s partnership with Mr Price was recognised at the Charity Excellence Awards when it won the People’s Choice Award 2022.



The John Kelly UDL Awards honoured NLN in the Further and Higher Education sector for developing a systematic approach to embedding UDL into our organisational culture, practice, structures and policies.



Rehab Recycle also won “Best Diversity and Social Value Solution” at the CBRE Suppliers Innovation Award.

NLN was nominated by the Limerick Chamber for a Special Recognition Award: Creative Collaboration/Contribution at the Regional Business Awards 2022.



Rehab Group and NLN, with the Electronic Platform for Adult Education in Europe (EPALE), hosted “Amplifying Voices”, our 3rd Annual Conference in May 2022. The theme of the event focused on co-design, co-creation and amplifying the voices of disabled people in services, pulling together many of the priority actions within Rehab Group’s Strategy. We had almost 100 participants in attendance. Contributors used a lightning talk structure for short presentations, facilitating more contributors than in previous years. These included City of Dublin ETB, Maynooth University, Enable Ireland, Digi-Id and Epic Global.

European Platform for Rehabilitation (EPR) and Rehab Group met in Dublin and online for a day and a half of interaction and inspiration at the “EPR Annual Conference 2022 – Services Implementing the Strategy for the Rights of Persons with Disabilities”. The event brought in external and EPR members’ expertise to promote good practice, mutual learning and understanding of trends in the areas of inclusive employment, independent living, equal opportunities and the rights-based approach to service provision to people with disabilities.



# Support Functions

## Corporate Affairs Directorate Overview

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

In 2022 the Directorate focused on a number of key projects, including:



Expansion of our Advocacy service



Moving all property data into a cloud-based technology platform



Delivering a Unified Communications platform, which enables direct calls to/ from a PC or laptop instead of using a traditional phone



Approval of the Fundraising Strategy



Rehab Group appointed an Energy and Sustainability Coordinator to aid in its transition towards a cleaner energy future

### Communications Update

Throughout 2022, Rehab Group's Communications team worked to amplify the voice of our users and students<sup>1</sup>. The team did this by showcasing our innovative projects, launching new services, honing testimonials, and supporting our frontline teams to communicate key messages. In addition, ongoing video messages from senior management became a vital communications tool, particularly during the cyberattack on our organisation.

### We are Podcasting

Rehab Group's Communications team commenced the organisation's first podcast called #ThinkPossible, which showcases our NLN colleges. It focused on Hospitality Inc, an innovative NLN programme delivered in Westport to support people in employment in the hospitality sector. A video about Hospitality Inc can be found [here](#) and the podcast can be found [here](#). The podcast aims to build brand awareness and to reach new audiences.

### In the News

2022 was a year of considerable positive media coverage for Rehab Group, both nationally and locally, often highlighting the differences made to the lives of people in our services. Highlights included national coverage for our National Open Day, a Virgin Media news item on the opening of our new respite service in Carrowgar, Co. Kildare, an RTÉ production featuring employees and students in NLN Ballyfermot learning through esports and gaming, and uplifting articles on initiatives within our services.



<sup>1</sup> Further information on Amplifying the Voice of the People in Our Services can be found on Pages 16 and 17.

## Support Functions

### Corporate Affairs Overview (continued)

#### We're Social!

Social media is a space where Rehab Group can effectively advocate for and alongside people with disabilities. Our social media pages enjoyed a steady uptick in followers throughout the year as people shared high-impact and affecting testimonials, many of which reached a global audience. Critical social media campaigns throughout 2022 included our first National Open Day for NLN and International Disabilities Day, with content that delved into the experiences of living with invisible disabilities.



**2.5m** ↑  
Facebook reach  
(up 60% v 2021)



**8,020** ↑  
Instagram reach  
(up 30% v 2021)



**500** ↑  
Positive media mentions  
(up 20% v 2021)

#### Fundraising

##### The Care Trust

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

The Care Trust's door-to-door fundraising activities saw a strong rebound in 2022 post-pandemic, with fundraising contributed to Rehab Group totalling €738k, up 14% compared to 2021. These funds were utilised across our services.

Greenacres Lodge, RehabCare's accommodation service located in Clonlara Co. Clare, was allocated funding to carry out extensive renovation to meet the changing needs of the four individuals who live there. In Monaghan, essential building work saw the capacity of RehabCare's Dawson House Day service, which provides supports to young adults with intellectual disabilities, significantly increase. The Care Trust part funded the latter project owing to inflationary costs.

NLN allocated a significant portion of funds to provide technology enhanced creative learning spaces across its training centres. The Care Trust also directly funded small-scale capital projects in NLN, including kitchen and canteen upgrades. Furthermore, our NLN college in Sligo saw the replacement of 61 external windows, resulting in a 30% heat loss reduction, significantly improving the comfort levels inside.

All the above expenditures would not be possible without the funds from The Care Trust.

##### Fundraising Strategy

A primary focus throughout 2022 was creating a new multi-year Fundraising Strategy. This work included multiple workshops and engagement with key personnel. Several Board presentations took place before the final Strategy and Implementation Plan were agreed by the Board. The Strategy will see a significant shift in our fundraising activities and resources and marks an exciting new chapter for fundraising within Rehab Group.

The implementation phase is scheduled to begin in 2023.

##### Local Community Fundraising

Local community fundraising remained at similar minimal levels compared to 2021. Fundraising mainly took place within RehabCare, with money spent on items and activities above and beyond the daily running costs of the services. We pride ourselves on the fact that funds raised stay local. Local community fundraising forms a key pillar of the new Fundraising Strategy, with a step change in revenue expected once the implementation begins.

Fundraising activities follow the Charities Regulator's guidelines on fundraising from the public.

##### Property

Throughout 2022, the focus was on the development of a physical environment strategy. Primarily, this took the form of an independent portfolio analysis and a digital transformation project to move all property data into a cloud-based technology platform (i.e., Concerto), enabling a single source of truth for property analytics. There has been an 18% uplift in functional capacity and a deepening of subject matter expertise in the past year.

2022 saw the delivery of nine new properties, 17 new leases and 12 capital programme projects. Total portfolio at year-end 2022: Group 175 and Newgrove 83.

## Climate Action and Sustainability

Rehab Group is committed to meeting the requirements of our Climate Action Mandate. Our five-year strategy reinforces our commitment to sustainability and reducing our overall environmental impact. Overall, we will reduce our carbon footprint by 25% across the lifetime of our strategy (until end of 2026) to support the public sector reduction of 51% by 2030. In 2022 a new post of Sustainability Coordinator was recruited to lead on both cultural and physical programmes to reduce our footprint. Our subsequent priority to baseline our 2021 footprint was completed and now provides an accurate metric to be measured against.

Our climate action roadmap, signed off by the Board of Directors, outlines our plans to reduce and reach our targets. Rehab Group is committed to:

- Improving energy efficiency and reducing our carbon footprint.
- Completing an analysis of our property portfolio to lower our energy usage and improve our carbon impact.
- Improving our highest impact areas to reduce our carbon footprint.
- Developing an Energy and Sustainability Policy and Climate Action Roadmap to guide our future activities and impacts.
- Establish Green Teams across Rehab Group to undertake environmental activities at local and national level.
- Engaging with internal and external stakeholders to achieve the best possible outcome for Rehab Group, the people who use our services, and the rest of Ireland.
- Aligning to the HSE policies and achieving carbon footprint targets.

## Information and Communications Technology (ICT)

Despite the issues experienced because of the cyberattack (see page 18), during the year, we continued our development and adoption of the Microsoft Office 365 platform. Microsoft Teams is now our primary tool for collaboration and meetings, and we are rolling out One Drive and SharePoint Online for users' documentation and intranet sites.

We also delivered our unified communications platform, which enables direct calls to a PC or laptop instead of using a traditional desk phone. In addition, we upgraded and secured our countrywide IT network and enabled the Group to adopt future technology as Software-as-a-Service.

Our Transformation Programmes for central functions were relaunched post-cyber recovery, and these will deliver upgraded systems and operational efficiencies in the next year. The ICT team also completed a tender for mobile telephony services that will result in a refresh project in 2023.

Other Programmes were relaunched, including our HR and Finance Optimisation, which will run into 2024 and involve significant system upgrades and enhancements.

## Data Protection

We have 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 forms part of the newly created Corporate Governance Team. During the year, 23 data incidents were notified internally to the DPT (compared to 36 in 2021), with seven of those incidents assessed as personal data breaches requiring to be reported to the Data Protection Commission (the same as 2021).

The DPT has a key role in the organisation's Information Governance Forum, which is chaired by the Head of Corporate Governance. This forum operates as a steering and oversight group to ensure an appropriate, comprehensive information governance framework is in place for the organisation. A Data Retention Subgroup has been appointed under the Information Governance Forum, with Data Protection champions nominated. Progress has also been made on implementing GDPR training, comprising a general employee module as well as specific training on key topics for teams and centres around the organisation.

## Fraud

During 2022, we investigated 2 reported allegations of fraud. Both have been raised with the appropriate stakeholders and investigations are ongoing.

As an organisation we take a zero-tolerance approach to fraud of any kind.

We ensure that any allegations of fraud are investigated promptly and notified to the appropriate authorities in accordance with regulatory requirements. Where possible, restitution is secured and appropriate disciplinary procedures are taken.

# Support Functions

## People and Culture Directorate Overview

### Our People and Community

Within the context of a post-pandemic workplace, People and Culture focused on supporting employee wellness and the employee experience, responding to an increasingly fluid labour market and the impact on recruitment and selection processes, leveraging the opportunities and challenges of a remote/hybrid workplace culture; of progressing key HR information system projects providing value-added efficiencies and effective decision-making across the business; and developing critical skills.

### Highlights during the year include:



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



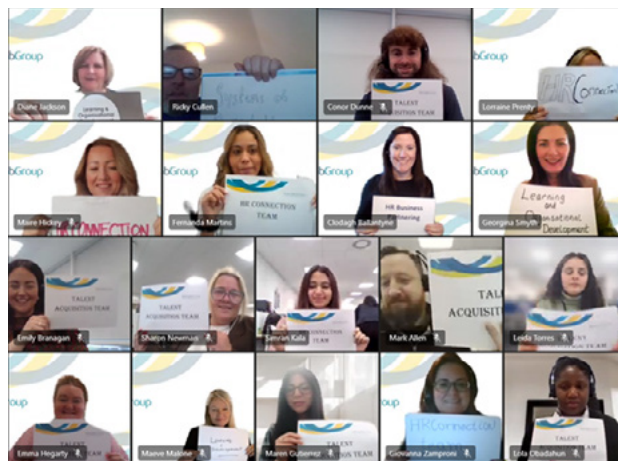
People & Culture launched our Employee Portal, which allows all Rehab Group employees to access and update their personal information, such as bank details, etc, in real-time.



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



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



### Well-being



#### Flu vaccine

The Flu Voucher Scheme 2022 was an incredibly successful initiative. Each employee was able to request a voucher to avail of a free flu vaccine, which could be used at all participating Boots pharmacies nationwide.



#### Well-being seminars

People and Culture, in conjunction with our Employee Assistance Service (EAS), Spectrum Life, ran a number of live well-being seminars in 2022. The sessions ranged from 'Beating Burnout' to 'Coping Strategies for Life', as well as 'Technology and Mental Well-being' and 'The Psychology of Healthy Eating'. Our EAP is available to all employees, 24 hours a day, 365 days per year.

#### Caring for your Future

#### Caring for your Future

This campaign involved creating a series of videos of Rehab Group employees from across all walks of the business, from director level to care workers. The aim of the campaign was to highlight the benefits of working in an altruistic atmosphere to potential employees through the best spokespeople for our services – our own employees.

## Talent Acquisition

The two big projects for our recruitment team in 2022 were our all-Ireland roadshows and the sourcing of and getting visa approvals for international candidates. Recruitment roadshows took place during July, August, and September, in Kerry, Galway and Tipperary, with the team facilitating 151 interviews and achieving 38 hires.

25 international candidates commenced employment across services nationwide in 2022, with more to follow in 2023.



## Hybrid/Flexible working

While working from home is not an option for many of our employees, a pilot hybrid/flexible working scheme was successfully completed by our administration, clerical and executive employees. We are currently working on a flexible/hybrid working policy to ensure our employees make the most of their time in the office, while also promoting a healthy work/life balance.

## HR Connection



The HRConnection team is the first port of call for all employee HR queries and employee information.

Our aim is to communicate with all Rehab Group employees and be seen to be active in the business by constantly building better lines of connection with our employees. We want to hear their voice as a group or individually. We are here to make sure their needs are being catered to and to ensure all employees can discuss matters with an HRC advisor whenever they need them.

In 2022, we also continued to hold virtual manager and employee clinics around the country.



**50,000+**

employee requests dealt with through HRC helpdesk (12% increase on 2021)



**500**

processed over 500 new hires in 2022

## Projects and Analytics

### Core Optimisation

We successfully moved from a paper-based system to an online system within our Core Portal. This makes it easier to create, track and trace any changes that managers wish to make to employee records.

We have also incorporated annual leave tracking and employee absence recording into Core Portal.

### Learning and Organisational Development

As society changed to 'living with' the pandemic, a key theme during the year was moving to a 'blended' learning and development strategy that leveraged the opportunities of in-person and online employee development.



**21,430**

training modules completed by employees

The majority of compliance training remained online providing accessible opportunities to complete essential training. This was enhanced with the return of 'in-person' training for People Handling, Crisis Intervention and Medication Management.

Within NLN, pedagogical design and delivery upskilling were key strategic priorities. Active inclusion and diversity were also prioritised with the development of long and short online programmes to support upskilling in the Assisted Decision Making (Capacity) Act 2015. Gender Identity training also took place during the latter half of the year.

## Support Functions People and Culture Directorate Overview (continued)

This year, the Learning and Development team focused on supporting initiatives across CareLink, Rehab Enterprises and Rehab Group. This has led to significant progress being made with mandatory training compliance and the achievement of QQI Level 5 awards within CareLink.

Supporting professional qualifications remains a key strategy, and the year saw further investment in the University of Limerick QQI Level 6 'Managing for the Future' programme, targeted at employees who have the potential to become future managers. In addition, we also supported frontline employees to complete the Technological University Dublin (TUD) Enable Ireland 'Foundations in Assistive Technology' course.

### Diversity, Equality and Inclusion

**At Rehab Group, we believe in inclusion for all. With that guiding principle at our core, we strive to create an inclusive workplace for all of our colleagues.**

#### Pride and The LGBTQ+ Committee

Rehab Group formed its very first LGBTQ+ committee, which will lead the way in strategising the educational and social needs of all employees and enable an unbiased and inclusive working environment for all.



#### November

The People and Culture team encouraged all employees to support the Movember campaign to encourage men to break down the stigma around poor mental health amongst the male population.



#### World Menopause Day

On October 18th, we celebrated World Menopause Day. Menopause is still a very misunderstood, yet natural, rite of passage.



#### Gender Equality

We completed a gender pay analysis, which compared the rate of pay for females with males across the organisation. The 4% pay gap compares favourably with other organisations in Ireland, but we are committed to working towards improving the gender distribution within our organisation. Report can be found [here](#).

#### Our Employees

Reflecting the diversity in Rehab, at the end of 2022, we had an estimated 43 nationalities, from all over the world.





*Service users from Sligo Resource Centre*



# Support Functions

## Quality and Governance Directorate Overview

### Quality and Governance Key Statistics



**91% ↓**

**Compliance with HIQA regulations**  
(Down 5% points on 2021)



**569 ↑**

**Alleged safeguarding concerns logged in 2022**  
(Up 10% on 2021)



**3,401 ↑**

**Behavioural incidents**  
(Up 4% on 2021)



**62% ↑**

**Percentage of students who completed survey**  
(Up 16% points on 2021)



**95% ↓**

**Students would recommend NLN to others**  
(Down 3% points on 2021)



**85% ↓**

**Average satisfaction rate of NLN students**  
(Down 3% points on 2021)



**91% ↓**

**The Self Evaluation Questionnaire (SEQ) completed by programmes**  
(Down 8% points on 2021)

*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.*

### Quality Assurance and Improvement

Rehab Group is a registered provider of qualifications from Quality and Qualifications Ireland (QQI). It offers 215+ quality-assured programmes (206 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.

Furthermore, QQI, in consultation with providers, including the "Quality Assurance and Improvement" team, developed 20 broad standards across a range of disciplines in 2022.

### Safeguarding

Rehab Group actively safeguards the welfare of vulnerable adults and children who access or come into contact with our services and the employees who provide those 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. Our National Safeguarding Lead is responsible for ensuring that all legislation and statutory guidance is adopted and complied with.

- 569 concerns logged in 2022, up from 518 in 2021.
- 79% of the safeguarding preliminary screenings sent to the HSE within three days.

All preliminary screenings resulted in safeguarding plans reviewed by the HSE. These plans offer a range of interventions, from behaviour management plans (in the case of peer abuse) to referrals to expert counselling and advocacy services.

## Psychology Team

Rehab Group's psychology service was restructured in 2022 and currently consists of 23 psychologists, which includes one Principal Psychologist and three Senior Psychologists. They are supported by 30 Rehabilitation Officers nationally. The provision of psychology services moved completely in-house in 2022, across both NLN and Care.

## Complaints and Compliments

Rehab Group continues to respond to positive and negative feedback on its services. Feedback is welcome from employees, from service users and from all other stakeholders. Rehab Group's Compliments and Complaints policy is aligned to the HSE's 'Your Service Your Say' policy.

In 2022, Rehab Group's Compliments and Complaints management system was adversely affected by the cyberattack, and consequently we are not in receipt of all the data from services.

## Behaviour Support Service

As the profile of service users attending Rehab Group services continues to evolve and service standards are raised across the sector, the need for behaviour support services continues to grow. In 2022, the organisation has, via various strands of HSE funding, increased the behaviour support resource from 14 employees to 17, including two Assistant Behaviour Analysts.

In 2022, the team worked with approximately 300 service users and the social care teams that support them across our services. The ultimate goal of behaviour support is not just to reduce and eliminate risk and distress but to enable individuals to enjoy greater independence, quality of life and well-being.

In 2022, the Behaviour Support team secured funding from the HSE to develop and deliver a new model of parent training. This is a new outreach initiative being piloted in Longford and to date is being very well received.

The team also undertook a range of quality improvement projects aimed at enhancing the efficiency, reach and impact of the team, including:

- The production of a suite of standards to guide social care and clinical teams in embedding the principles of a neurodiversity affirmative paradigm in everyday service provision.
- Refining practice in co-production, the requirements of the Assisted Decision Making (Capacity) Act (ADMCA) and standardising behavioural assessment tools.

## Other activity in 2022 involved:

- Prepared for incoming regulation in the areas of Home Support regulation and Assisted Decision Making.
- A new service began providing psychological services to third level students with mental health difficulties and specific learning difficulties in NUIG.
- The creation of a new Assistant Behaviour Analyst role, which is the first its kind in Ireland.
- The launch of a blended 40-hour online and practice-based training course for direct support employees who want to train as "Behaviour Technicians".

# Support Functions

## Business Development, Strategic Planning and Performance Directorate Overview

This Directorate is responsible for developing new business opportunities for the organisation, as well as for innovation, research and ensuring best practice models are adhered to. It develops collaborations across Rehab and with external agencies in order to fulfil Rehab's strategic goals.

### Digital and Assistive Technology (DAT) Central

Out of 79 submissions, Rehab Group was one of 11 to receive CREATE (Cooperative Real Engagement for Assistive Technology Enhancement) 2022 funding, announced by Minister Anne Rabbitte. On foot of this, we created DAT Central as a new digital and assistive technology service that aims to enrich the participation, independence and well-being of people across all our services.

In DAT Central, an Assistive Technology Officer completes assessments, researches assistive technologies, works with people to trial products and finally helps match the right assistive technology with the person's needs and preferences. 10 employees have completed training in Foundations in Assistive Technology with Enable Ireland, accredited by the Technological University of Ireland. At year end, 42 people have completed assessments and the solutions range from robotic pets, to augmentative and alternative communication (AAC) devices, to electric roller blinds and smart technologies for the home.

### Erasmus Projects

#### VOLT (Video for Online Learning and Training) Project



**VIDEO ONLINE LEARNING & TRAINING**

Rehab Group has come together with our European partners to develop bespoke online learning materials with and for people with disabilities. Throughout COVID-19, as service delivery across the sector moved to a virtual space, it was challenging to find online learning that reflected the learning needs of people with disabilities, in particular people with intellectual disabilities. Employees, students and service-users from RehabCare and NLN have become content creators and educators, and their videos will be hosted on a VOLT website in 2024 for public use. The project is led by Theotokos Foundation (Greece) with our other partners European Platform for Rehabilitation (Belgium), Fundación INTRAS (Spain) and Mariaberg e.V. (Germany).

### TransitAction



Rehab Group hosted our six transnational partners in May to continue our development work on providing young adults with autism (YAA) and their job coaches new skills and innovative tools, offering support in making the difficult transition from school or inactivity to employment. Six online modules were finalised ensuring that the voice of the YAA was amplified in all the project outcomes.

Rehab Group disseminated the work of the Transitaction project at a national conference hosted by Summerhill College Sligo for autistic young people and their families, titled 'What next? Pathways into further studies and employment'.

In October, in Brussels, the project partners disseminated the results and impact of their work, bringing together speakers and participants from partner organisations, including the European Economic and Social Committee, European Disability Forum, Autism Europe, European Network for Independent Living and EPR members. Employers sharing good practice included Deloitte, PriceWaterhouse and Proctor and Gamble.

### Corporate Partnerships

#### Mr. Price, Branded Bargains

In 2022, we signed a corporate partnership with Mr Price with the aim of increasing the employment of people with disabilities across all their stores, by working together to champion inclusive employment and create pathways to exciting careers for students with disabilities. Our partnership means every Mr. Price store across Ireland provides work experience placements. Since the partnership began, 53 people with disabilities have secured full or part-time employment. 47 employees have participated in training to promote disability-inclusive practices during the hiring and onboarding processes, as well as ensuring in-work supports.

More details can be found in the partnership video [here](#), where two ex-students talk about the positive impact on their health and well-being in getting jobs with Mr Price.

The partnership was recognised as the Winner of the People's Choice Award 2022 at the Charity Excellence Awards.

## Campus2Career



In 2022, Rehab Group signed a two-year partnership programme with Cook Medical with the overall aim of increasing the number of people with disabilities employed at all levels within their Limerick operations. Campus2Career was the first project developed under this partnership, providing a 12-week paid internship for unemployed graduates with disabilities in a range of host departments within Cook. Graduates were enabled through psychological interventions to identify their needs and were supported by a mentor throughout their placement, with oversight by Rehab Group. Mentorship training was provided to all mentors, and inclusive recruitment and retention training was made available to all employees within Cook. Three graduates were subsequently offered employment by Cook on completion of their internship. We also reviewed the various recommendations from the project and will work on areas for improvement in recruitment, contracts, payroll and induction.

There are now plans to roll out an enhanced Campus2Career in 2023.

## Glitch



Our partnership with Epic Global lead to NLN featuring on the RTÉ player with Glitch TV. NLN Ballyfermot employees and students featured with Ayub, an esports player competing nationally and internationally, sharing his opinion on the value of esports in education and as a career.

# Support Functions

## Finance and Corporate Support Directorate

### Financial Review

2022 presented a number of challenges for the organisation.

The year resulted in a net loss after extraordinary items of €745k. In the first quarter, Rehab navigated a resurgence of COVID-19 and a significant and disruptive<sup>2</sup> cyber-attack on its IT systems, which delayed the implementation of our Group Strategy 'Delivering Our Future'. The rapid rise in inflation through 2022 led to an increase in the cost of service provision. This was exacerbated by reducing student enrolment within our Learning services, and placed upward pressure on our cost base. The lack of pay parity for our staff with similar state-funded services contributed to higher levels of staff turnover, particularly within our Care services, in what is a buoyant employment market. Challenges continued to present with regard to our capacity to comprehensively invest in and modernise our property and ICT infrastructure to support high quality provision. Securing the requisite funding to ensure a future-proofed and financially sustainable organisation remains a key objective of the Directors.

These issues and their mitigation were subject to ongoing discussion at the Rehab Board and, where relevant, were the subject of regular dialogue with funding bodies.

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

<b>Income</b>	<b>2022 €'000</b>	<b>2021 €'000</b>
Fundraising and donations	123	139
Grant income	114	450
Fundraising, donations and grant income	237	589
Training support and employability	48,838	46,916
Day activity and care services	83,364	80,814
Social enterprises	24,291	21,621
Services (sub-total)	156,493	149,351
Net gain on disposal of tangible fixed assets	33	823
Other income (sub-total)	33	823
<b>Total income</b>	<b>156,763</b>	<b>150,763</b>

Total income above is reported before extraordinary items and share of resources in associate.

Total income of €156.8m is an increase of 4.0% (+€6.0m) on 2021. The growth was evenly distributed across training, day activity & care services and social enterprises.

<sup>2</sup> See page 18 for more details.

<b>Running costs</b>	<b>2022 €'000</b>	<b>2021 €'000</b>
Fundraising and donations	45	129
Training support and employability	49,096	45,991
Day activity and care services	85,661	76,609
Social enterprises	23,464	19,234
<b>Total expenditure</b>	<b>158,266</b>	<b>141,963</b>

Total running costs above are reported before extraordinary items.

Total running costs of €158.3m is an increase of 11.5% or €16.3m when compared with 2021. Training costs increased by 7%, day activity and care service costs increased by 12% and social enterprises by 22% due to inflationary pressures and growth in the cost of sales in social enterprises. There are also timing differences in day activity and care services where income was recognised before financial year 2022 (in accordance with Charities SORP) and expenditure was incurred in 2022.

## Financial Health

As at 31 December 2022, the Rehab Group had consolidated net assets of €66.7m, primarily representing its tangible fixed assets of €45.2m, investments of €0.3m and net current assets of €23.5m less provisions and creditors due after more than one year of €2.3m.

Capital expenditure in 2022 amounted to €6.6m (2021: €2.9m). €4.3m was spent on buildings, fixtures & fittings for new or improvement works to existing services.

The change in cash and cash equivalents showed an outflow of cash of €2.3m during the year (2021 inflow: €7.8m) and before financing activities resulting in a net outflow of cash of €2.1m (2021 inflow: €7.8m).

Finally, a foreign exchange loss of €81k, together with the above, meant the net movement in funds for the year decreased by €826k versus a net increase of €8.7m in 2021.

<b>Funds</b>	<b>€'000</b>	<b>€'000</b>
Group		
Opening funds as at 1 January 2022		67,573
Foreign currency translation		(81)
<b>Total Income</b>	<b>156,763</b>	
<b>Total expenditure</b>	<b>(158,266)</b>	
Share of resources in associate	758	
<b>Net expenditure</b>	<b>(157,508)</b>	
<b>Net income</b>		<b>(745)</b>
<b>Closing funds as at 31 December 2022</b>		<b>66,747</b>

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



*Briona (an instructor on the Access programme) with Cian (a student on the Access programme) in NLN Bray.*





## Chapter 2

# Directors' Report

### Directors' Report

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# Corporate Governance

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

## The Governance Code

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

As a large charity, Rehab Group endeavours to have a governance structure that is fit for purpose. 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.

## Internal Audit

Rehab Group's Audit and Risk Committee 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 committee Chair. Advisory and audit engagements undertaken during 2022 by Internal Audit and its co-source partner Crowe were included in a risk-based plan approved by the Audit and Risk Committee. The plan included talent acquisition and onboarding; Children First Act 2015; service user finances; GDPR; Rehab Enterprises; Haven Enterprises; insurance compliance; procurement; payroll; property; cloud infrastructure and company secretarial.

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 Audit and Risk Committee 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 the Company and ensuring that they are honoured in practice.
- Making decisions and ensuring that they are implemented.
- Maintaining financial viability, while monitoring and managing risk.

## Directors

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

The appointments to the boards of all subsidiaries (except for Newgrove Housing Association) are recommended by the Nominations, Governance, Performance and Remuneration Committee and are approved by the Board.

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

The Board, based on the recommendation of the Nominations, Governance, Performance and Remuneration Committee, approves representatives of Rehab Group 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-2022)**

Member	Rehab Group Board		Committees						
	Date of Appointment	Meetings (As at 31/12/22)	Audit and Risk	Finance	Quality and Safety	Nominations, Governance, Performance and Remuneration	NLN	RehabCare	Cyber
<b>Aidan Walsh</b>	14/07/2020	8/8			✓	Chair			
<b>Robert Barker</b>	11/09/2017	8/8	✓					✓	
<b>Ian Brady</b>	08/05/2017	5/8		Chair		✓			
<b>Helen Bunbury</b>	08/05/2017	8/8		✓					
<b>Philip Burke</b>	20/01/2020	7/8		✓			Chair		
<b>Criona Cullen</b>	07/11/2022	1/1							
<b>Mary Doyle</b>	04/02/2020	8/8	✓					✓	
<b>Ann Duffy</b>	08/05/2017	8/8	Chair			✓			✓
<b>Fiona Hartley</b>	14/12/2020	8/8					✓		
<b>Martin Kelly</b>	20/01/2020	7/8			Chair	✓			Chair
<b>Kevin Marshall</b>	08/09/2014	4/8		✓			✓		
<b>Michele McGarry</b>	02/11/2020	7/8		✓			✓		
<b>Henry McGarvey<sup>1</sup></b>	08/09/2017	4/8							
<b>Gillian McMahon</b>	07/11/2022	1/1							
<b>Rosemary Smyth</b>	02/11/2020	5/8			✓			Chair	
<b>Kathleen Vickers</b>	13/12/2019	4/8			✓			✓	
<b>Mike Sullivan<sup>2</sup></b>	N/A	N/A	✓						✓

The names of the persons who were Directors at any time during the year ended 31 December 2022 are set out above. Unless indicated otherwise, they served as Directors for the entire year.

<sup>1</sup>Henry McGarvey resigned on the 31-Dec-2022

<sup>2</sup>Mike Sullivan is not a member of the Board but was an external member of one board committee and one board subgroup in 2022.

## Corporate Governance (continued)

### 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.

Potential new Directors undergo an interview process and, if successful, are required to complete Garda vetting and an induction. The induction programme includes visits to Rehab Group services, coverage of the Charity's aims and a detailed briefing on the Charity's operations and financial affairs.

Further specific and relevant training is provided during their tenure to ensure that all members of the Board are fully aware of the responsibilities associated with the role.

### Conflicts of Interest

The Board has approved and adopted a Conflicts of Interest policy, which is provided to Directors on appointment and is circulated annually. Conflicts of interest are a standing agenda item at all board and committee meetings. A Director is required to identify and promptly declare any conflict of interest or potential conflict of interest, and such declarations should be made at the meeting at which the matter is discussed.

### Board Meetings

Rehab Group's board met eight times in 2022 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 six formal committees and one subgroup in 2022.

- Audit and Risk.
- Finance.
- Quality and Safety.
- Nominations, Governance, Performance and Remuneration.
- RehabCare.
- National Learning Network (NLN).
- Cyber Subgroup (which was set up temporarily on foot of the cyberattack).

The Chair of each committee and subgroup 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 259 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 2022, there were seven trading entities in Rehab Group. The intention is to reduce this in the years ahead. See Note 35 on page 115 for further information on subsidiaries.

# Directors

## Rehab Group's Board of Directors



### Aidan Walsh

**Chair:** Aidan Walsh is a Chartered Accountant and a former partner in PwC, where he led the Corporate Finance, Strategy and Advisory practices. He served on the local leadership team. He spent two years on secondment as acting CEO of VHI. He advised State entities and healthcare businesses. Aidan is a member of the Institute of Directors and holds a Certificate and Diploma in Company Direction.



### Robert Barker

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



### Ian Brady

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



### Helen Bunbury

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



### Philip Burke

Philip Burke is a barrister by profession who has worked in private, second- and third-level education for most of his career. He was a board member of Griffith College, and in 2007, he established Independent Colleges, a joint venture with Independent News and Media plc. He is currently Chief Executive of the City Education Group. He is also the co-founder of Clarus Press, an Irish legal publishing house.



### 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 Masters degree in Ethics and Corporate Responsibility.



### Mary Doyle

Mary Doyle is an economist by profession who worked for most of her career in business banking, strategy and governance. She was Chief Economist with ICC Bank, involved in Banking Regulation with Bank of Scotland Ireland and Head of Governance and Risk with the Banking and Payments Federation Ireland. She is the Chair of Newgrove Housing Association, Rehab Group's independent housing subsidiary and a member of the Citizen's Information Board.



### Ann Duffy

Ann Duffy is a Chartered Accountant by profession and worked with Fyffes, a leading international importer and distributor of tropical produce, for over 25 years. She is a member of the Institute of Directors, having successfully completed the Chartered Director Programme with the award of a Certificate and Diploma in Company Direction.



### **Fiona Hartley**

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



### **Martin Kelly**

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



### **Kevin Marshal**

Kevin Marshall is responsible for developing, designing and implementing education strategy for Microsoft Ireland. He has worked on public policy projects in technology curriculum design and has served on the boards of a number of educational institutions. He has a strong personal interest in improving opportunities for people with a learning disability.



### **Michele McGarry**

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



### **Henry McGarvey**

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



### **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 of HR and leadership experience in both the public and private sectors. Gillian's interests include diversity and equity and she has a personal interest in the inclusion of people with disabilities.



### **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 has also worked in health and social care consultancy and is currently involved in community development. Kathleen's primary focus is effective board and operational governance, active citizenship for people with disabilities and social inclusion.

# 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 External Audit Process.

In addition, the Committee monitors and reviews Rehab Group’s Internal Audit function and the internal audit work plan. 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 2022

The Committee met on six occasions during 2022 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 2022, 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 2023 Internal Audit Plan, the 2021 Financial Statements and Annual Report and the plan for compiling the 2022 Annual Report. It reviewed the External Audit Plan and the Post Audit Report from 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 2022 was a review of the Group’s Risk Management Framework. Work is ongoing to develop an updated Risk Appetite Statement and overarching Risk Management Framework.

## Priorities and Key Tasks for 2023



Oversee the progression of the 2023 Internal Audit Plan and Internal Audit recommendations;



Monitor and review the External Audit Process;



Monitor and review progress of the 2022 Annual Report;



Finalise updated Risk Appetite Statement and Risk Management and Reporting Framework.

## Ann Duffy

Chair – Audit and Risk Committee



# Finance Committee

## Terms of Reference

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

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

## Overview of the Committee’s Work in 2022

The Committee met seven times in 2022. As a result of the cyberattack, a key focus area for the Committee during 2022 was to maintain an accurate view of the financial performance of the Group. It also revised Rehab Group’s Reserves Policy and assessed the Charity Regulator Guidance on financial stewardship and its impact on the Group, and this supported our continuing work around multiyear affordability, financial sustainability and how the strategic plan and operational budget can be effectively delivered.

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

## Priorities and Key Tasks for 2023

- ✓ Oversight of budget 2023;
- ✓ Financial Sustainability oversight;
- ✓ Focus on reserves, adherence to reserves’ policy and, in particular, unrestricted reserves;
- ✓ Property (fixed asset) oversight;
- ✓ Financial System and process review.

### Ian Brady

Chair – Finance Committee

# Quality and Safety Committee

## Terms of Reference

The Quality and Safety Committee (the “Committee”) seeks to ensure an effective and open system of integrated governance for quality and safety and operational risk management across all activities of 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 2022

The Committee met four times in 2022 to receive and consider quality and safety reports related to:

- Regulations and standards across all Rehab Group’s services and divisions.
- Safeguarding.
- Health and Safety.
- Fire Safety.
- Operational Risk Management.
- Mandatory Training.
- Service User/Student Experience.
- Clinical Supports.

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

New IT systems were identified to assist with streamlining and presenting data relating to Quality and Safety.

## New Directions Interim Standards

The Committee received updates on the submission of the HSE New Directions self-evaluation (EASI Tool) to each of the CHO areas.

## Quality and Qualifications Ireland (QQI)

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

## Priorities and Key Tasks for 2023



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



Monitoring of compliance relating to new regulatory areas to include Open Disclosure, Assisted Decision Making and Home Support Regulation.

## Martin Kelly

Chair - Quality and Safety Committee

# Nominations, Governance, Performance and Remuneration Committee

## Terms of Reference

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

## Overview of the Committee’s Work in 2022

The Nominations, Governance, Performance and Remuneration Committee met on four occasions during 2022. Our work addressed the following areas:

- Review of the recruitment and selection process for the appointment of new members to the Senior Leadership Team (“SLT”) and appointment of permanent post holders where there had been interim appointees.
- Review of management plans to reshape the Management Organisation Structure of the Group.
- Review of the skills matrix of current Board members, their retirement dates and plans to replace retiring Directors. This included the appointment of two new Directors to subsidiary company and associate company boards.
- SLT performance evaluation process and application of a new 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.
- Development of a plan to conduct self-evaluation of the performance of the Group Board, its subsidiaries and its committees.

## Priorities and Key Tasks for 2023

- ✓ Review the skills mix of Board Directors;
- ✓ Review Governance structures within Rehab Group and its subsidiaries;
- ✓ Recruitment of New Directors to replace Directors retiring at the end of their terms.

## Aidan Walsh

Chair – Nominations, Governance, Performance and Remuneration Committee

# 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 2022

The Committee met four times in 2022. 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 RehabCare subcommittee had oversight of the following key strategic areas:

- Ongoing implementation of the Carelink review and preparation for the National Home Support Tender.
- Remodelling existing services to meet individuals’ needs and the challenges with securing properties.
- 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.
- Progress being made with accreditation with NAS.
- Progress with appointing Multi-Disciplinary Teams (MDT) across the group.
- CREATE (Cooperative Real Engagement for Assistive Technology Enhancement) funding and other innovative projects in RehabCare.

During 2022, the Committee was also updated on the ongoing impact of COVID-19, the cyberattack and the revised structures within RehabCare.

## Priorities and Key Tasks for 2023



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 – RehabCare Committee

# 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 2022

The Committee met three times in 2022 and reviewed progress against agreed strategic priorities set out in NLN’s Business Plan 2022. 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 2022, significant emphasis was placed on enhancing digital learning opportunities for all students across NLN and expanding services on offer to ensure equity of access and opportunity for students wishing to avail of NLN services. Amplifying the voice of students through involvement in design and development activities and feedback from the student satisfaction survey informed the overall approach. The Committee also focused on stakeholder engagement, building strategic opportunities, as well as overall financial performance.

## Priorities and Key Tasks for 2023



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 – NLN Committee

# Cyber Subgroup

## Terms of Reference

Following the cyberattack at Rehab, the Board established a Cyber Subgroup (the “Subgroup”) under the chairmanship of Martin Kelly. The Subgroup’s terms of references were to oversee the effectiveness of Rehab Group’s response to the cyberattack by identifying the root cause, ensure the appropriate technical and leadership skills are deployed to implement a safe and secure recovery, and provide the Board with an assessment of the overall current state of cyber security at Rehab.

## Overview of the Committee’s Work in 2022

As per Terms of Reference, the Subgroup supported management through the post ransomware attack recovery plan, commissioned an external lessons-learnt review and concluded in recommending a new ICT strategy to Board. The committee is now discontinued.

## Focus for 2023

The Cyber Subgroup will be incorporated into a newly established ICT Sub Committee with the objective of providing oversight and support to the Executive team on ICT strategy and performance. Terms of reference will be drawn up in early 2023.

## Martin Kelly

Chair – Cyber Subgroup

# Other Statutory/SORP FRS 102 Disclosures

## Fund definitions

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

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

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

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

## Reserves

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

The Directors are conscious of the need to regularly review the reserves position to ensure that we have adequate funds to support the work of the charity. At a minimum, this review is completed annually. In doing this, the Directors take into consideration the assets required to sustain, grow and develop our Care, Learning and Employment Services for the benefit of the people who use our services and our wider stakeholders.

In addition, the charity holds adequate reserves for working capital and a contingency fund to react to challenging and unforeseen events, whilst ensuring that the maximum levels of resources are applied to the people who avail of our services or depend upon the Group to provide supported employment. As at 31 December 2022, the total funds held on a consolidated basis are €66.7m and this includes:

- **€36.0m** Unrestricted funds
- **€6.5m** Designated funds
- **€24.2m** Restricted funds

As at 31 December 2022, unrestricted funds amounted to €36.0m (2021: €34.1m). A substantial proportion of these unrestricted funds are used, and ringfenced for use, in operational assets (fixed assets used for service provision) and the Board are conscious of the need to maintain adequate liquid reserves to develop the charity in line with our five-year strategic plan.

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

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

## Subsequent events

On 26 June 2023, an agreement was reached on terms to resolve a historical dispute concerning redundancy payments for those made redundant in the Rehab Enterprises restructure. This cost has been accounted for in the year end financial statements of Rehab Enterprises and therefore in these consolidated financial statements. Rehab Enterprises continues to work on building a more financially sustainable business model.

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

## Compliance Policy Statement

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

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

## Other Statutory/SORP FRS 102 Disclosures (continued)

- 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 2022 are set out below. Unless indicated otherwise, they served as Directors for the entire year.

- Aidan Walsh
- Ann Duffy
- Fiona Hartley
- Helen Bunbury (*resigned May 2023*)
- Henry McGarvey (*resigned December 2022*)
- Ian Brady (*resigned May 2023*)
- Kathleen Vickers
- Kevin Marshall (*resigned September 2023*)
- Martin Kelly
- Mary Doyle (*resigned June 2023*)
- Michele McGarry
- Philip Burke
- Robert Barker (*resigned September 2023*)
- Rosemary Smyth
- Criona Cullen (*appointed November 2022*)
- Gillian McMahon (*appointed November 2022*)

### Company Secretary

Rehab Secretarial Limited

### Transactions with Directors

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

### Related Parties

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

### Political donations

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

### Accounting Records

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

### Statement on Relevant Audit Information

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

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

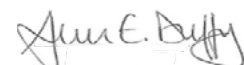
### Auditors

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

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



**A Walsh**  
Director



**A Duffy**  
Director

Date: 25 September 2023



## Chapter 3

# Financial Statements

### **Financial Statements**

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# Directors and Other Information

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

<b>Company Number</b>	14800
<b>Registered Charity Number</b>	20006716
<b>Charity Revenue Number</b>	CHY4940
<b>Registered Office</b>	10D Beckett Way, Park West Business Park, Dublin 12
<b>Board of Directors</b>	Aidan Walsh Ann Duffy Philip Burke Criona Cullen David Dalton Fiona Hartley Thomas Hunter McGowan Martin Kelly Michele McGarry Gillian McMahon Ailis Quinlan Peter Rossiter Sean Sheridan Rosemary Smyth Kathleen Vickers Niall Wallace Conor Whelan
<b>Company Secretary</b>	Rehab Secretarial Limited
<b>Chief Executive Officer (CEO)</b>	Barry McGinn
<b>Auditors</b>	Mazars Chartered Accountants & Statutory Audit Firm Harcourt Centre, Block 3 Harcourt Road Dublin 2
<b>Bankers</b>	Allied Irish Bank plc Ulster Bank Bank of Ireland Barclays Bank plc Royal Bank of Scotland H.S.B.C.
<b>Solicitors</b>	<b>Ireland</b> McCann Fitzgerald Riverside One 37 - 42 Sir John Rogerson's Quay Grand Canal Dock Dublin 2 <b>UK</b> Withers Solicitors 16 Old Bailey London EC4M 7EG Wright, Johnston & Mackenzie LLP 302 St Vincent Street Glasgow G2 5RZ

# Directors' Responsibilities Statement

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

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

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

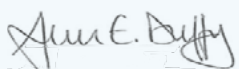
- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect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

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

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



**A Walsh**  
Director



**A Duffy**  
Director

Date: 25 September 2023

# 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 2022, 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 2022 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.

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

We have nothing to report in this regard.

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

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company and the Group were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit of the Company and the Group.

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

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

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company and the Group. We have nothing to report in this regard.

## **Respective responsibilities**

### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement on page 65, 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.

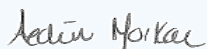
A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/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.



**Aedin Morkan**

*for and on behalf of Mazars*

Chartered Accountants & Statutory Audit Firm

Harcourt Centre

Block 3

Harcourt Road

Dublin 2

Date: 28 September 2023

# Consolidated Statement of Financial Activities

(Including an income and expenditure account)

For the Year Ended 31 December 2022

	Notes	Unrestricted 2022 €'000	Restricted 2022 €'000	Total 2022 €'000	Total 2021 €'000
<b>Income and endowments</b>					
Income	3	51,897	104,866	156,763	150,763
<b>Group income</b>		<b>51,897</b>	<b>104,866</b>	<b>156,763</b>	<b>150,763</b>
<b>Income from donations and legacies</b>					
Fundraising and donations	4	67	56	123	139
Grant income	5	114	-	114	450
		181	56	237	589
<b>Income from charitable activities</b>					
Training, support and employability	6	26,487	22,351	48,838	46,916
Day activity and care services	7	905	82,459	83,364	80,814
Social enterprises	8	24,291	-	24,291	21,621
		51,683	104,810	156,493	149,351
<b>Other income</b>					
Net gain from disposal of tangible fixed assets		33	-	33	823
<b>Total income and endowments</b>	<b>3</b>	<b>51,897</b>	<b>104,866</b>	<b>156,763</b>	<b>150,763</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Voluntary costs including fundraising and donations		(44)	(1)	(45)	(129)
<b>Charitable activities</b>					
Training, support and employability		(25,426)	(23,670)	(49,096)	(45,991)
Day activities and care services		(2,431)	(83,230)	(85,661)	(76,609)
Social enterprises		(23,464)	-	(23,464)	(19,234)
		(51,321)	(106,900)	(158,221)	(141,834)
<b>Total expenditure</b>	<b>9</b>	<b>(51,365)</b>	<b>(106,901)</b>	<b>(158,266)</b>	<b>(141,963)</b>

# Consolidated Statement Of Financial Activities (continued)

(Including an income and expenditure account)  
For the Year Ended 31 December 2022

	Notes	Unrestricted 2022 €'000	Restricted 2022 €'000	Total 2022 €'000	Total 2021 €'000
<b>Net income/(loss) for the year before extraordinary items</b>		532	(2,035)	(1,503)	8,800
<b>Extraordinary items:</b>	11				
Reorganisation costs		-	-	-	(1,482)
COVID-19 once off income		-	-	-	727
Group share of resources in associate and joint venture undertakings		758	-	758	612
<b>Net income/(loss) for the year after extraordinary items and before transfers</b>		1,290	(2,035)	(745)	8,657
Transfer between funds	24	68	(68)	-	-
<b>Net income/(loss) before other recognised gains and losses</b>		<b>1,358</b>	<b>(2,103)</b>	<b>(745)</b>	<b>8,657</b>
<b>Other recognised gains and losses</b>					
Exchange gain/(loss) on foreign currency net assets	24	10	(91)	(81)	29
<b>Net movement in funds</b>		1,368	(2,194)	(826)	8,686
Fund brought forward 1 January	24	41,166	26,407	67,573	58,887
<b>Fund balances carried forward 31 December</b>	24	<b>42,534</b>	<b>24,213</b>	<b>66,747</b>	<b>67,573</b>

There were no recognised gains or losses other than those dealt with in the Consolidated Statement of Financial Activities.

All income is in respect of continuing operations.

The notes on pages 74 to 116 form part of these financial statements.



# Consolidated Balance Sheet

As at 31 December 2022

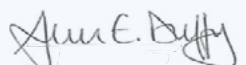
	Notes	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Tangible assets	16	45,211	42,117
Investments:	17		
Investment in associates		278	211
<b>Total fixed assets</b>		<b>45,489</b>	<b>42,328</b>
<b>Current assets</b>			
Stocks	18	1,630	1,235
Debtors	19	20,166	16,666
Cash at bank and in hand		25,740	28,358
		47,536	46,259
<b>Creditors</b> - amounts falling due within one year	20	(23,988)	(18,722)
<b>Net current assets</b>		<b>23,548</b>	<b>27,537</b>
<b>Total assets less current liabilities</b>		<b>69,037</b>	<b>69,865</b>
<b>Creditors</b> - amounts falling due after more than one year	21	(329)	(543)
<b>Provisions for liabilities and charges</b>	22	(1,961)	(1,749)
<b>Net assets</b>		<b>66,747</b>	<b>67,573</b>
<b>Funds</b>			
Restricted funds	24	24,213	26,407
Unrestricted funds	24	42,534	41,166
<b>Total funds</b>		<b>66,747</b>	<b>67,573</b>

The notes on pages 74 to 116 form part of these financial statements.

On behalf of the board



**A Walsh**  
Director



**A Duffy**  
Director

Date: 25 September 2023

# Company Balance Sheet

As at 31 December 2022

	Notes	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Tangible assets	16	26,582	24,437
Investments	17	327	260
		26,909	24,697
<b>Current assets</b>			
Stocks	18	16	22
Debtors	19	16,129	12,423
Cash at bank and in hand		18,656	21,993
		34,801	34,438
<b>Creditors - amounts falling due within one year</b>	20	(17,820)	(14,265)
<b>Net current assets</b>		<b>16,981</b>	<b>20,173</b>
<b>Total assets less current liabilities</b>		<b>43,890</b>	<b>44,870</b>
<b>Provisions for liabilities and charges</b>	22	(689)	(467)
<b>Net assets</b>		<b>43,201</b>	<b>44,403</b>
<b>Funds</b>			
Restricted funds	24	12,687	14,123
Unrestricted funds	24	30,514	30,280
<b>Total funds</b>		<b>43,201</b>	<b>44,403</b>

The notes on pages 74 to 116 form part of these financial statements.

On behalf of the board



**A Walsh**  
Director



**A Duffy**  
Director

Date: 25 September 2023

# Consolidated Statement of Cash Flows

Year Ended 31 December 2022

	Notes	2022 €'000	2021 €'000
<b>Cashflows from operating activities:</b>			
<b>Net cash provided by operating activities</b>	27	4,510	8,450
<b>Cashflows from investing activities:</b>			
Purchase of property, plant and equipment	16	(6,644)	(2,868)
Proceeds from the sale of property, plant and equipment		55	2,234
Interest paid	13	(27)	(27)
<b>Net cash used in investing activities</b>		(6,616)	(661)
<b>Cashflows from financing activities:</b>			
(Decrease)/increase/in borrowings		(148)	20
Finance lease repaid		-	(32)
<b>Net cash used in financing activities</b>		(148)	(12)
Net change in cash and cash equivalents in the reporting period	29	<b>(2,254)</b>	<b>7,777</b>

The notes on pages 74 to 116 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 2022.

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 47 to 62. 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 2022. The results of subsidiaries are included from the effective date of acquisition. Acquisition accounting principles are followed in respect of all subsidiaries acquired.

### Judgements and key sources of estimation uncertainty

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

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

### Judgements and key sources of estimation uncertainty (continued)

#### *Going Concern*

The Directors have reviewed a number of potential scenarios including inflationary pressures and the adequacy of the NLN accruals and provisions and considered their impact on budgets, forecasts and cashflows for a period of at least twelve months from the date of the approval of the financial statements and do not consider the impact will be so significant as to cast doubt on the ability of the organisation to continue in operational existence. This review demonstrates that there is no material uncertainty regarding the Group and the Company's overall ability to meet its liabilities as they fall due, and to continue as a going concern. The assessment performed is based on a number of key judgements and assumptions including, but not limited to: the assumption that State will adequately fund services for 2023 and 2024; make adequate resources available to support worst case scenario outcomes relating to property/estates maintenance and ICT infrastructure, there will be no significant adverse financial impact arising from restructuring other than what is currently estimated; and costs will continue to be managed and controlled in so far as possible. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Group was unable to continue as a going concern.

#### *Impairment of Trade Debtors*

The Group trades with a large and varied number of customers on credit terms. Some debts due will not be paid through the default of a small number of customers. The Group uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of trade debtors at year end is €17,485k (2021: €14,418k) (note 19).

#### *Impairment of Stocks*

The Group holds stocks amounting to €1,630k (2021: €1,235k) (note 18) at the financial year end date. The Directors are of the view that an adequate charge has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

#### *Useful Lives of Tangible Fixed Assets*

Tangible fixed assets comprise land and buildings, plant and machinery, motor vehicles, computer equipment, and fixtures and fittings. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible fixed assets subject to depreciation at the financial year end date was €36.7m (2021: €34m) (note 16).

#### *Valuation of Land and Buildings*

Land and buildings are stated at deemed cost less accumulated depreciation and accumulated impairment losses. The Company revalued land and buildings on a fair value basis as at 1 January 2014 for the purpose of transition to FRS102. This valuation is being used as the deemed cost going forward.

#### *Provisions*

During the year the company was the subject of a cyber ransomware attack, which impacted the data centre servers hosting particular applications used by the Group. In order to protect data and services, and to mitigate against any further impact, the Group locked down all datacentres and disabled network and external connectivity in the technology estate. Manual workarounds were implemented as part of business continuity planning to support Finance and HR during the recovery phase. As a result, provision has been made in the accounts for future costs that may arise from ongoing reconciliations. This provision is based on the best estimate of the costs arising. 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. See note 22.

# Notes to the Financial Statements (continued)

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

### Judgements and key sources of estimation uncertainty (continued)

#### *Impairment of investments*

At the end of each financial year, an assessment is made on whether there are indicators that the Company's investments in joint ventures are impaired. Where necessary, the Company's assessment is based on the estimation of the value-in-use of the assets defined in FRS 102 Section 27 Impairment of Assets by forecasting the expected future cash flows for a period of up to 5 years, using a suitable discount rate in order to calculate the present value of those cash flows. The Company's carrying amount of investments as at 31 December 2022 was €327k (2021: €260k) (note 17).

#### **Income**

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

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

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

#### **Investment income**

Interest income is recognised when receivable.

#### **Donated services and facilities**

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

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

#### **Donation and legacies**

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

#### **Grants**

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

#### **Government supports**

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

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

### Expenditure and irrecoverable VAT

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

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

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

### Allocation of support costs

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

### Extraordinary items

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

### Leases

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

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

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

### Employee Benefits

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

### Short term benefits

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

### Defined Contribution Pension Plan

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

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

# Notes to the Financial Statements (continued)

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

### Taxation

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

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

Current or deferred taxation assets and liabilities are not discounted.

### Current Tax

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

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

### Deferred Tax

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

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

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

### Foreign Currencies

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

	2022	2021
<b>British Pound</b>	<b>€1=Stg£</b>	<b>€1=Stg£</b>
Average	0.85	0.86
Year end	0.89	0.84
	2022	2021
<b>Polish Zloty</b>	<b>€1=PLN</b>	<b>€1=PLN</b>
Average	4.69	4.57
Year end	4.68	4.60
	2022	2021
<b>Saudi Riyal</b>	<b>€1=SAR</b>	<b>€1=SAR</b>
Average	4.03	4.27
Year end	4.03	4.27

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



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

### Foreign Currencies (continued)

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

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

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

### Business Combinations and Goodwill

Business combinations are accounted for by applying the purchase method.

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

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

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

### Tangible Fixed Assets

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

### Land and Buildings

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

### Depreciation

Land is not subject to depreciation. Buildings are depreciated on a straight-line basis at a rate of 2 - 4% per annum on both cost and valuation.

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

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

### Derecognition

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

### 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).

# Notes to the Financial Statements (continued)

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

### Impairment of Non-Financial Assets (continued)

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

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

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

### Stocks

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

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

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

### Investments

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

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

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

### Accounting for Partnership Interests

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

### 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.

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

### Financial Instruments

#### *Financial Assets*

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

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

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

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

#### *Financial Liabilities*

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

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

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

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

### Offsetting

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

### Unlisted Investments

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

### Trade and Other Debtors

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

# Notes to the Financial Statements (continued)

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

### Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the 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)

	2022 €'000	2021 €'000
Ireland	147,235	141,437
UK	5,675	5,863
Other	3,853	3,463
	<b>156,763</b>	<b>150,763</b>

## 4. Fundraising and donations

	Unrestricted €'000	Restricted €'000	2022 €'000
<b>Current year</b>			
Local fundraising	46	-	46
Donations	21	24	45
Other	-	32	32
	<b>67</b>	<b>56</b>	<b>123</b>

	Unrestricted €'000	Restricted €'000	2021 €'000
<b>Prior year</b>			
Local fundraising	40	-	40
Donations	19	-	19
Other	-	80	80
	<b>59</b>	<b>80</b>	<b>139</b>

## 5. Grant income

	Unrestricted €'000	Restricted €'000	2022 €'000
<b>Current year</b>			
Capital grants	-	-	-
Other grants	114	-	114
	<b>114</b>	<b>-</b>	<b>114</b>
<b>Prior year</b>			
Capital grants	-	450	450
Other grants	-	-	-
	<b>-</b>	<b>450</b>	<b>450</b>

## 6. Training, support and employability

	Unrestricted €'000	Restricted €'000	2022 €'000
<b>Current year</b>			
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
	<b>26,487</b>	<b>22,351</b>	<b>48,838</b>
<b>Prior year</b>			
Health Service Executive (HSE)	19,540	-	19,540
Education Training Boards (ETBs)	1,377	23,168	24,545
Department of Education	750	-	750
Department of Justice	200	-	200
Learning Assessment Services	1,542	-	1,542
Other	339	-	339
	<b>23,748</b>	<b>23,168</b>	<b>46,916</b>

# Notes to the Financial Statements (continued)

## 7. Day activity and care services

	Unrestricted €'000	Restricted €'000	2022 €'000
<b>Current year</b>			
Health Service Executive (HSE) Care Services	-	81,353	81,353
Housing Services	737	-	737
CE Scheme	-	-	-
Tusla	-	546	546
Other	168	560	728
	<b>905</b>	<b>82,459</b>	<b>83,364</b>
<b>Prior year</b>			
Health Service Executive (HSE) Care Services	-	78,923	78,923
Housing Services	834	-	834
CE Scheme	-	4	4
Tusla	-	500	500
Other	81	472	553
	<b>915</b>	<b>79,899</b>	<b>80,814</b>

## 8. Social enterprises

	Unrestricted €'000	Restricted €'000	2022 €'000
<b>Current year</b>			
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
	<b>24,291</b>	<b>-</b>	<b>24,291</b>
<b>Prior year</b>			
Department of Work and Pensions (UK)	818	-	818
Wages Subsidy Scheme - Department of Social Protection	1,825	-	1,825
Temporary COVID-19 Wage Subsidy Scheme	31	-	31
Income from trading activities - Ireland	14,050	-	14,050
Income from trading activities - Scotland	4,897	-	4,897
	<b>21,621</b>	<b>-</b>	<b>21,621</b>

## 9. Analysis of expenditure

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2022 Total €'000
<b>Current year</b>					
Staff costs (note 12)	16	34,016	63,115	7,742	104,889
Depreciation (note 16)	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 13)	-	-	-	27	27
Taxation (note 14)	-	-	-	31	31
Increase/(decrease) in stock and WIP (note 18)	-	(6)	-	401	395
	<b>45</b>	<b>49,096</b>	<b>85,661</b>	<b>23,464</b>	<b>158,266</b>

	Fundraising €'000	Training support and employability €'000	Day activity and care services €'000	Social enterprises €'000	2021 Total €'000
<b>Prior year</b>					
Staff costs (note 12)	58	33,488	58,880	8,182	100,608
Depreciation (note 16)	13	898	1,960	380	3,251
Other operating costs	58	11,576	15,769	2,839	30,242
Raw materials and freight	-	18	-	7,300	7,318
Net finance charge (note 13)	-	-	-	27	27
Taxation (note 14)	-	-	-	27	27
Increase in stock and WIP (note 18)	-	11	-	479	490
	<b>129</b>	<b>45,991</b>	<b>76,609</b>	<b>19,234</b>	<b>141,963</b>

# Notes to the Financial Statements (continued)

## 9. Analysis of expenditure (continued)

Included in the analysis above are the following support costs:

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

	Governance €'000	Human resources €'000	Information technology €'000	Finance and administration €'000	Policy Compliance and communication €'000	2021 Total €'000
<b>Prior year</b>						
Staff costs	415	2,277	579	2,330	1,523	7,124
Other operating costs	188	522	3,639	517	267	5,133
	<b>603</b>	<b>2,799</b>	<b>4,218</b>	<b>2,847</b>	<b>1,790</b>	<b>12,257</b>

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

	2022 €'000	2021 €'000
<b>Analysis of governance costs</b>		
Company secretarial costs	139	151
Legal, strategy and other costs	4	20
External audit fees		
- Statutory audit	186	180
- Internal Audit	476	252
	<b>805</b>	<b>603</b>



## 10. Net income/(loss)

	2022 €'000	2021 €'000
Net income/(loss) for the year has been arrived at after charging/(crediting):		
Auditors' remuneration		
- Statutory audit of group and subsidiaries' accounts	186	180
	<b>186</b>	<b>180</b>
Depreciation of tangible fixed assets owned	<b>3,486</b>	<b>3,251</b>
Operating lease rentals:		
- Property	3,852	3,973
- Other	836	785
Realised gain on foreign currency transactions	<b>(136)</b>	<b>(28)</b>

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

## 11. Extraordinary items

	2022 €'000	2021 €'000
COVID-19 Funding	-	727
Reorganisation costs	-	(1,482)

### COVID-19 Funding

In 2021, additional COVID-19 funding was received amounting to €727k. This one-off funding is considered to be extraordinary in nature as it has arisen as a result of the global COVID-19 pandemic and is not expected to recur.

### Reorganisation costs

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

# Notes to the Financial Statements (continued)

## 12. Staff costs

The average monthly number of persons employed by the Group during 2022 analysed by category was as follows: 2,979 (2021: 2,888). All Directors of the Company are non-executive and receive no remuneration.

	2022 Number	2021 Number
Management	191	177
Administration/support	191	184
Service delivery	2,597	2,527
	<b>2,979</b>	<b>2,888</b>

	2022 €'000	2021 €'000
Their aggregate remuneration comprised:		
Staff costs:		
- Wages and salaries	88,620	85,045
- Social welfare costs	9,454	9,002
- Retirement benefit costs	6,815	6,561
	104,889	100,608
- Other compensation costs – termination benefits	98	1,482
	<b>104,987</b>	<b>102,090</b>

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

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

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

## 12. Staff costs (continued)

	2022 Number	2021 Number
The remuneration of higher paid employees excluding redundancy and including BIK		
€60,000 - €70,000	80	74
€70,001 - €80,000	30	26
€80,001 - €90,000	16	13
€90,001 - €100,000	9	7
€100,001 - €110,000	2	6
€110,001 - €120,000	2	4
€120,001 - €130,000	5	1
€130,001 - €140,000	-	1
€140,001 - €150,000	-	1
€150,001 - €160,000	-	-
€160,001 - €170,000	1	-
	<b>145</b>	<b>133</b>

The Chief Executive has an annual salary of €155,000 excluding benefits in kind (BIK) of €8,591. Total remuneration in year including BIK and pay arrears amounts to €164,767.

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

	2022 Number	2021 Number
The remuneration of higher paid employees including severance/redundancy payments		
€60,000 - €70,000	80	74
€70,001 - €80,000	31	27
€80,001 - €90,000	16	14
€90,001 - €100,000	9	7
€100,001 - €110,000	2	6
€110,001 - €120,000	2	4
€120,001 - €130,000	4	1
€130,001 - €140,000	-	1
€140,001 - €150,000	-	1
€150,001 - €160,000	-	-
€160,001 - €170,000	2	-
	<b>146</b>	<b>135</b>

Employer pension contributions made to defined contribution schemes for these 146 employees amounted to €644,425 during the year.

Included in the remuneration figures used to complete this table are severance/redundancy costs during the year totalling €97,981 (2021: €96,606) and benefits in kind totalling €147,893 (2021: €130,371). Total remuneration paid to the Senior Leadership Team (SLT) in 2022 amounted to €1,255,970 (2021: €1,149,069).

# Notes to the Financial Statements (continued)

## 13. Finance costs

	2022 €'000	2021 €'000
This interest was in respect of:		
Interest receivable	-	-
Interest payable:		
Borrowings wholly repayable within five years	27	27
Borrowings not wholly repayable within five years	-	-
<b>Total charge</b>	<b>27</b>	<b>27</b>

## 14. Taxation

	2022 €'000	2021 €'000
Corporation tax:		
Overseas corporation tax on profit in the current year	31	27

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

## 15. Company surplus for the financial year

In accordance with Section 304 of the Companies Act 2014, the Company is availing of the exemption from presenting its individual income and expenditure account to the Annual General Meeting and from filing it with the Registrar of Companies. The Company's deficit for the year is €1.20m (2021 surplus: €3.05m).

## 16. Tangible assets

	Land and buildings €'000	Plant and machinery €'000	Fixtures and fittings €'000	Computer equipment €'000	Motor vehicles €'000	Total €'000
<b>Group</b>						
<b>Cost</b>						
At 1 January 2022	52,936	12,612	9,699	13,151	5,027	93,425
Reclassification/transfers	-	(5)	(2)	(3)	-	(10)
Translation adjustment	(47)	(85)	(10)	(27)	(5)	(174)
Additions	3,694	574	581	979	816	6,644
Disposals	-	-	-	(11)	(299)	(310)
<b>At 31 December 2022</b>	<b>56,583</b>	<b>13,096</b>	<b>10,268</b>	<b>14,089</b>	<b>5,539</b>	<b>99,575</b>
<b>Accumulated depreciation</b>						
At 1 January 2022	13,944	12,177	8,690	12,117	4,380	51,308
Reclassification/transfers	-	(4)	(1)	(3)	-	(8)
Translation adjustment	(23)	(74)	(12)	(25)	-	(134)
Charge for the year (note 9)	1,650	193	379	900	364	3,486
Disposals	-	-	-	(11)	(277)	(288)
<b>At 31 December 2022</b>	<b>15,571</b>	<b>12,292</b>	<b>9,056</b>	<b>12,978</b>	<b>4,467</b>	<b>54,364</b>
<b>Net book amounts</b>						
<b>At 1 January 2022</b>	<b>38,992</b>	<b>435</b>	<b>1,009</b>	<b>1,034</b>	<b>647</b>	<b>42,117</b>
<b>At 31 December 2022</b>	<b>41,012</b>	<b>804</b>	<b>1,212</b>	<b>1,111</b>	<b>1,072</b>	<b>45,211</b>

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

	2022 €'000	2021 €'000
Net book amount	-	-
Depreciation charge for year	-	33

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

# Notes to the Financial Statements (continued)

## 16. Tangible assets (continued)

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

In undertaking the valuation (for both Group and Company properties), Lisney have made the following assumptions:

- that all property titles are deemed good and marketable freehold/long leasehold in compliance with modern conveyance practice;
- that all properties comply with all relevant planning permissions and after legislative requirements for existing developments and use;
- that there are no undisclosed "tenant improvements";
- that all properties, where relevant, comply with all HIQA standards and regulations;
- that there is no outstanding capital expenditure on any of the subject properties.

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

Freehold land and buildings include land of €8.51m (2021: €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
<b>Current year</b>						
<b>Company</b>						
<b>Cost</b>						
At 1 January 2022	31,175	8,044	8,526	11,326	4,512	63,583
Additions	2,109	346	571	912	816	4,754
Disposals	-	-	-	(7)	(227)	(234)
<b>At 31 December 2022</b>	<b>33,284</b>	<b>8,390</b>	<b>9,097</b>	<b>12,231</b>	<b>5,101</b>	<b>68,103</b>
<b>Accumulated depreciation</b>						
At 1 January 2022	9,386	7,890	7,584	10,408	3,878	39,146
Charge for the year	944	84	351	849	358	2,586
Disposals	-	-	-	(7)	(204)	(211)
<b>At 31 December 2022</b>	<b>10,330</b>	<b>7,974</b>	<b>7,935</b>	<b>11,250</b>	<b>4,032</b>	<b>41,521</b>
<b>Net book amounts</b>						
<b>At 1 January 2022</b>	<b>21,789</b>	<b>154</b>	<b>942</b>	<b>918</b>	<b>634</b>	<b>24,437</b>
<b>At 31 December 2022</b>	<b>22,954</b>	<b>416</b>	<b>1,162</b>	<b>981</b>	<b>1,069</b>	<b>26,582</b>

## 16. Tangible assets (continued)

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

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
Unit 2, Parkmore Business Park, Galway	406	* note	Bank of Ireland	Deed of mortgage	18-Sep-98
Roseville, Clonmel, Tipperary & Faythe, Wexford	546	1,132	South Eastern Health Board	Mortgage	22-Dec-98
Mullaghboy Industrial Estate, Navan, Co. Meath	524	265	North Eastern Health Board	Mortgage	25-Jun-99
The Ramparts, Dundalk, Co. Louth	90	520	North Eastern Health Board	Mortgage	29-Sep-99
Raheen Industrial Estate, Limerick	576	668	Mid-Western Health Board	Mortgage and charge	22-Dec-99
Model Farm Road, Cork	524	1,570	Southern Health Board	Mortgage and charge	06-Nov-00
Blennerville, Tralee, Kerry	145	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	187	1,270	Western Health Board	Charge	13-Nov-01
Cootehill Road, Drumlee, Cavan	239	546	North Eastern Health Board	Charge	14-Feb-03
St. Anne's, Charleville Road, Tullamore, Co. Offaly	208	349	Midland Health Board	Mortgage	21-Feb-02
Kylemore Road, Ballyfermot, Dublin 10	748	2,729	Eastern Regional Health Authority	Charge	31-Dec-04
White Lodge, Brennans Glen, Coolbane, Ballyhar, Killarney, Co. Kerry	309	378	HSE	Charge	08-Dec-16
Lime Lodge Dromleigh South, Bantry, Co. Cork	95	111	HSE	Charge	08-Dec-19

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

## Notes to the Financial Statements (continued)

### 16. Tangible assets (continued)

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

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective period
16 Glenina Heights, Dublin Road, Galway	191	267	The Mayor Alderman and Burgesses of the County Borough of Galway	Mortgage	28-Jun-01
No. 76 Kill Abbey, Deansgrange, Co. Dublin	356	634	Dun Laoghaire Rathdown County Council	Mortgage	01-May-02
Apts 1,2&3, Cootehill Rd, Drumalee, Cavan	93	600	Cavan County Council	Mortgage	30-Apr-03
No. 12 & 14 Clonleigh Park, Lifford, Co. Donegal	185	347	Donegal County Council	Mortgage	13-May-03
Graifen, Leopardstown Road, Foxrock, Dublin 18	555	977	Dun Laoghaire Rathdown County Council	Mortgage	05-Aug-03
Highfield House, Knockloughlin, Co. Longford	242	444	Longford County Council	Mortgage	13-Oct-03
No. 31 Ard na Gaoithe, Townland of Clybaun, Galway, Folio 2837	221	398	Galway County Council	Mortgage	09-Nov-04
74-76 Wingfield, Enniskerry Rd, Stepside, Co. Dublin	246	425	Dun Laoghaire Rathdown County Council	Mortgage	15-Jun-05
20 Balreask Manor, Navan, Co. Meath	224	673	Meath County Council	Mortgage	16-Oct-06
19 Oaklands Green, Ardnacassagh, Longford	153	382	Longford County Council	Mortgage	08-Nov-06
Property at Folio 7276F, Knocklofty, Waterford	730	1,799	Waterford County Council	Mortgage	20-Mar-07
24 Heathergrove, Mervue, Galway	291	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	182	611	Clare County Council	Mortgage	04-Feb-09
Apts 10,22,37& 51 St Johns Well, Old Kilmainham Rd, Dublin 8	456	694	Dublin City Council	Mortgage	21-Apr-10
No. 1 The Boulevard, Grangerath, Drogheda	271	899	Meath County Council	Mortgage	22-Apr-10
Folio 14861F Register County Monaghan	279	374	Monaghan County Council	Mortgage	09-Jan-15



## 16. Tangible assets (continued)

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

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
No. 4 & 5 Claragh Glen, Tonnaphubble, Sligo	256	376	The Mayor Alderman and Burgesses of the County Borough of Sligo	Mortgage	28-Feb-02
No. 15 Rosog, Ballinamore, Co. Leitrim	78	177	Leitrim County Council	Mortgage	19-Sep-02
No. 13 Ripley Hills, Killarney Road, Bray, Co. Wicklow	196	446	Wicklow County Council	Mortgage	30-Apr-02
No. 1 Cluain Mhuilleán, Tyone, Nenagh, Co. Tipperary	196	342	North Tipperary County Council	Mortgage	18-Jul-05
No. 13 Rosog, Ballinamore Co. Leitrim	78	251	Leitrim County Council	Mortgage	31-May-06
Ballard House, Clara Road, Tullamore, Co. Offaly	197	511	Offaly County Council	Mortgage	06-Feb-08
No. 5 Belfry Grove, Avenue Road, Dundalk, Co. Louth	182	482	Louth County Council	Mortgage	25-May-09
No.2 Castle Oaks, Dark Road, Nenagh, Co. Tipperary	214	397	North Tipperary County Council	Mortgage/Charge	06-Dec-10
Stradavoher, Co. Tipperary	337	1397	North Tipperary County Council	Mortgage/Charge	09-Dec-10
No. 57 The Oaks, Turlough Rd, Castlebar, Co. Mayo	160	392	Mayo County Council	Mortgage	29-May-12
Sexton Street, Limerick	848	3302	Limerick City Council	Mortgage/Charge	15-Feb-12
Larissa, Strandhill Road, Sligo	217	564	Sligo Borough Council	Mortgage/Charge	04-Feb-13
Regent House Apts, William Street, Kilkenny	652	2869	Kilkenny County Council	Mortgage/Charge	22-Mar-13
No. 3 the Cedars, Breaffy Road, Castlebar, Co. Mayo	214	559	Mayo County	Mortgage/Charge	December 2017
Clonlara, 6 Monaskeha Heights, Co. Clare	387	445	Clare County Council	Mortgage	December 2017
Killeigh, Aghanrush, Co. Offaly	182	240	Offaly County Council	Mortgage	December 2017
Bouliá, Firies, Killarney, Co. Kerry	225	288	Kerry County Council	Mortgage	December 2017
Kilmurray, Kenmare, Co. Kerry	2	54	Kerry County Council	Charge	December 2017
Gortrooskagh, Kenmare, Co. Kerry	-	75	Kerry County Council	Charge	December 2017
Kilcummin, Killarney, Co. Kerry	438	77	Kerry HSE	Charge	December 2017

# Notes to the Financial Statements (continued)

Property	Carrying amount €'000	Amount secured €'000	Person entitled	Nature of charge	Effective date
Carton, Strandhill, Co. Sligo	520	345	Sligo County Council	Charge	August 2018
Gortacoosh, Killarney, Co. Kerry	438	503	Kerry HSE	Charge	June 2019
Cloogh, Doon, Tralee, Co. Kerry	389	436	Kerry County Council	Mortgage	June 2019
Dooncaha, Tarbert, Co. Kerry	464	238	Kerry County Council	Charge	2019
Teach Rua, Ennis, Co. Clare	451	295	Clare County Council	Charge	2019
Rose Lodge, Killarney, Co. Kerry	259	375	Kerry County Council	Mortgage	2021

## 17. Investments

	2022 Investment in associates €'000	2021 Investment in associates €'000
<b>Current year</b>		
<b>Group</b>		
Balance at beginning of year	211	279
Net share of profits and losses	758	612
Distributions received	(691)	(680)
<b>Balance at end of year</b>	<b>278</b>	<b>211</b>

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

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

## 17. Investments (continued)

<b>At 31 December 2021</b>	<b>The Care Trust Limited €'000</b>	<b>Group share 50% €'000</b>
Tangible assets	45	23
Debtors	81	40
Cash	636	318
<b>Total assets</b>	<b>762</b>	<b>381</b>
Creditors < 1 year	(341)	(170)
Total liabilities	(341)	(170)
Adjustments	-	-
<b>Total reserves</b>	<b>421</b>	<b>211</b>

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

<b>Company</b>	<b>2022 €'000</b>	2021 €'000
Balance at beginning of year	260	329
Additions	-	-
Net share of profits and losses	758	612
Impairment of investment	-	(1)
Distribution received	(691)	(680)
<b>Balance at end of year</b>	<b>327</b>	<b>260</b>

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

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

# Notes to the Financial Statements (continued)

## 18. Stocks

	2022 €'000	2021 €'000
<b>Group</b>		
Raw materials and consumables	1,322	970
Work in progress	77	55
Finished goods	231	210
	<b>1,630</b>	<b>1,235</b>
<b>Increase during the year</b>	<b>395</b>	<b>490</b>

Stocks considered obsolete are written down to net realisable value. The amount of the write down is €Nil (2021: €Nil). There are no stocks pledged as security.

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

	2022 €'000	2021 €'000
<b>Company</b>		
Finished goods	16	22
	<b>16</b>	<b>22</b>
<b>(Decrease)/increase during the year</b>	<b>(6)</b>	<b>11</b>

## 19. Debtors

	2022 €'000	2021 €'000
<b>(a) Amounts falling due within one year</b>		
<b>Group</b>		
Trade and public authority debtors	17,485	14,418
Prepayments and accrued income	1,911	1,746
VAT	603	238
Corporation tax	6	-
Other debtors	161	264
	<b>20,166</b>	<b>16,666</b>
<b>Company</b>		
Trade debtors	13,573	11,061
Amounts owed by subsidiary companies	1,193	252
Prepayments and accrued income	1,326	1,104
VAT	37	6
	<b>16,129</b>	<b>12,423</b>

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

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

	2022 €'000	2021 €'000
<b>Group</b>		
Bank loan (note 23)	113	119
Other loans (note 23)	72	-
Bank overdrafts (note 23)	-	364
Trade creditors	5,889	2,720
VAT	221	222
PAYE/Social insurance	2,531	2,527
Deferred income (see below)	2,506	955
Accruals	12,656	11,815
	<b>23,988</b>	<b>18,722</b>
<b>Creditors for taxation and social welfare included above</b>	<b>2,752</b>	<b>2,749</b>
<b>Company</b>		
Trade and other creditors	2,626	2,730
PAYE/social insurance	2,354	2,291
Amounts owed to Group companies	273	78
Deferred income (see below)	2,506	955
Accruals	8,561	6,711
Float provided by the ETB	1,500	1,500
	<b>17,820</b>	<b>14,265</b>
<b>Creditors for taxation and social welfare included above</b>	<b>2,354</b>	<b>2,291</b>

### Trade Creditors

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

### Taxes and Social Security Costs

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

### Amounts Owed to Group Companies

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

### Others

The terms of accruals are based on the underlying contracts.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

The Rehab Group has utilised its right of offset for cash and overdrafts.

# Notes to the Financial Statements (continued)

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

	2022 €'000	2021 €'000
<b>Deferred income (Group and Company)</b>		
At 1 January	955	1,006
Credited to Statement of Financial Activities	(246)	(297)
Deferred during the year	1,797	246
<b>At 31 December</b>	<b>2,506</b>	<b>955</b>

Funds received during the year from the HSE in an amount of €1,797 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.

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

	2022 €'000	2021 €'000
<b>Group</b>		
Bank loan (note 23)	329	543
Finance leases	-	-
	<b>329</b>	<b>543</b>
<b>Company</b>		
Bank loan (note 23)	-	-
Accruals	-	-
	-	-

## 22. Provisions for liabilities and charges

	Onerous leases €'000	Other €'000	2022 €'000
<b>Current year</b>			
<b>Group</b>			
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)
<b>As at 31 December 2022</b>	<b>395</b>	<b>1,566</b>	<b>1,961</b>

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

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

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

In preparing the 2022 financial statements, as a result of the cyber-attack in March 2022, NLN has recorded a provision for future costs which may arise from ongoing reconciliations.

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.

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

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

# Notes to the Financial Statements (continued)

## 23. Details of borrowings

	2022 €'000	2021 €'000
<b>Bank loans and overdrafts</b>		
<b>Group</b>		
<b>Current</b>		
Overdraft	-	364
Bank loan	113	119
Other loans	72	-
	185	483
<b>Non-current</b>		
Bank loan	329	543
	<b>514</b>	<b>1,026</b>

	Within one year €'000	Between one & five years €'000	After five years €'000	Total €'000
<b>Maturity analysis</b>				
<b>Current year</b>				
<b>Group</b>				
<i>Indebtedness repayable by instalments</i>				
Bank loans	113	329	-	442
Other loans	72	-	-	72
<b>Total</b>	<b>185</b>	<b>329</b>	<b>-</b>	<b>514</b>

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

### Security

#### Group

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

An overdraft facility of Stg £200k with Royal Bank of Scotland (RBS) is supported by a bond and floating charge over Momentum Scotland Limited and Haven Products Limited and a 1st Standard Security held on the office premises of Haven Products Limited 19 Clyde Street, Clydebank, G81 1SX.



## 23. Details of borrowings (continued)

### Security (continued)

Haven Products Limited has a term loan of £500,000 with The Royal Bank of Scotland supported by the Coronavirus Business Interruption Loan Scheme. The loan is secured by a bond and floating charge over Haven Products Limited and a 1st Standard Security held on the office premises of Haven Products Limited, 19 Clyde Street, Clydebank, G81 1SX. The term of the loan is 72 months. Under the Coronavirus Business Interruption Loan Scheme, interest due during the first 12 months 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 €25.2m (2021: net cash €27.3m). The Group's practice is to match the maturity profile of debt used to finance significant capital projects with the inflows from those projects.

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

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

### Company

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

## 24. Movement in funds

	Balance at 1 January 2022 €'000	Income €'000	Expenditure €'000	Foreign currency €'000	Transfers €'000	Balance at 31 December 2022 €'000
<b>Current Year</b>						
<b>Group</b>						
<b>Restricted</b>						
HSE capital grants and S39 care services	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
<b>Total restricted funds</b>	<b>26,407</b>	<b>104,866</b>	<b>(106,901)</b>	<b>(91)</b>	<b>(68)</b>	<b>24,213</b>
<b>Unrestricted</b>						
General						
General funds	34,048	51,897	(50,605)	10	660	36,010
<b>Total general funds</b>	<b>34,048</b>	<b>51,897</b>	<b>(50,605)</b>	<b>10</b>	<b>660</b>	<b>36,010</b>
<b>Designated</b>						
Fixed asset fund	7,118	-	(2)	-	(592)	6,524
<b>Total unrestricted funds</b>	<b>41,166</b>	<b>51,897</b>	<b>(50,607)</b>	<b>10</b>	<b>68</b>	<b>42,534</b>
<b>Total funds</b>	<b>67,573</b>	<b>156,763</b>	<b>(157,508)</b>	<b>(81)</b>	<b>-</b>	<b>66,747</b>

# Notes to the Financial Statements (continued)

## 24. Movement in funds (continued)

	Balance at 1 January 2022 €'000	Income €'000	Expenditure €'000	Transfers €'000	Balance at 31 December 2022 €'000
<b>Current year</b>					
<b>Company</b>					
<b>Restricted</b>					
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
<b>Total restricted funds</b>	<b>14,123</b>	<b>104,866</b>	<b>(106,899)</b>	<b>597</b>	<b>12,687</b>
<b>Unrestricted</b>					
<b>General</b>					
General funds	26,934	27,273	(26,440)	(281)	27,486
<b>Total general funds</b>	<b>26,934</b>	<b>27,273</b>	<b>(26,440)</b>	<b>(281)</b>	<b>27,486</b>
<b>Designated</b>					
Fixed asset fund	3,346	-	(2)	(316)	3,028
<b>Total unrestricted funds</b>	<b>30,280</b>	<b>27,273</b>	<b>(26,442)</b>	<b>(597)</b>	<b>30,514</b>
<b>Total funds</b>	<b>44,403</b>	<b>132,139</b>	<b>(133,341)</b>	<b>-</b>	<b>43,201</b>

## 24. Movement in funds (continued)

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

# Notes to the Financial Statements (continued)

## 24. Movement in funds (continued)

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

### 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.

## 24. Movement in funds (continued)

Other: Represents various other restricted grants or donations given for a specific purpose. The break-down is as follows - The Polio Fellowship of Ireland €18k, RehabCare €257k and Rehab UK companies (Momentum Scotland, Haven and Rehab Group Services) €1,677k.

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.

## 25. Analysis of net assets between funds

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
<b>Group</b>			
<b>Fund balances at 31 December 2022 are represented by:</b>			
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)
<b>Total</b>	<b>42,534</b>	<b>24,213</b>	<b>66,747</b>

	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds €'000
<b>Company</b>			
<b>Fund balances at 31 December 2022 are represented by:</b>			
Tangible assets	18,527	8,055	26,582
Investments	327	-	327
Current assets: falling due within one year	16,195	18,606	34,801
Creditors: amounts falling due within one year	(3,846)	(13,974)	(17,820)
Provisions for liabilities & charges	(689)	-	(689)
<b>Total</b>	<b>30,514</b>	<b>12,687</b>	<b>43,201</b>

# Notes to the Financial Statements (continued)

## 26. Operating leases

### Group

Operating leases charged in arriving at the (deficit)/surplus attributable to the Group amounted to €4.5m (2021: €4.7m).

Obligations payable at 31 December 2022 on operating lease agreements in place at 31 December 2022, amounted to €8.9m (2021: €8.8m) analysed as follows:

	2022 €'000	2021 €'000
Leases expiring in less than 1 year	2,302	2,349
Leases expiring in two to five years	4,444	5,252
Leases expiring after five years	2,141	1,216
	<b>8,887</b>	<b>8,817</b>

## 27. Net cash provided by operating activities

	2022 €'000	2021 €'000
Net income/(loss) for the year - parent and subsidiary undertakings	(745)	8,657
Share of resources in associate and joint venture undertakings	(758)	(612)
Profit on disposal of fixed assets	(33)	(823)
Net interest costs	27	27
Taxation charge	31	27
Taxation paid	(25)	(31)
Depreciation charge	3,486	3,251
Distributions received from associate company	691	680
Decrease in provision for liabilities and charges	(82)	(84)
Increase in stocks	(395)	(490)
Increase in debtors	(3,500)	(3,246)
Increase in creditors	5,864	1,190
Non-cash foreign exchange	(51)	(96)
<b>Net cash provided by operating activities</b>	<b>4,510</b>	<b>8,450</b>

## 28. Analysis of cash and cash equivalents

	31 December 2022 €'000	31 December 2021 €'000
Cash at bank and in hand	25,740	28,358
Overdraft facility repayable on demand	-	(364)
<b>Total cash and cash equivalents</b>	<b>25,740</b>	<b>27,994</b>
<b>Debt</b>		
Loans due within one year	(185)	(119)
Loans due after one year	(329)	(543)
Finance leases	-	-
	(514)	(662)
<b>Net cash</b>	<b>25,226</b>	<b>27,332</b>

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

	31 December 2022 €'000	31 December 2021 €'000
(Decrease)/increase in cash during period	(2,254)	7,777
Repayment of borrowings	148	12
Movement in net cash for period	(2,106)	7,789
Net cash at start of year	27,332	19,543
<b>Net cash at end of year</b>	<b>25,226</b>	<b>27,332</b>

## 30. Contingent liabilities

### Capital grants

The Group receives grants towards capital expenditure. Such grants are credited to the Statement of Financial Activities in the year they are received in either restricted or unrestricted funds in accordance with the grant agreement.

If certain circumstances occur (the most significant of which is that the Group Company which received the grants ceases to use the assets to which the grants relate), a certain proportion of these grants could be repayable. The amount repayable should these circumstances have arisen at 31 December 2022 would have been €13.7m (2021: €14.7m).

# Notes to the Financial Statements (continued)

## 31. Directors' remuneration, loans and shareholdings

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

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

An amount of €784 (2021: €Nil) has been incurred by the Directors during the year as vouched expenses. No other transactions took place between the Directors and the Group or any subsidiary, associate or joint venture. No Directors hold shares in any of the Group companies. No loans have been granted by the Group to any of the Directors. Neither the Rehab Group nor any of its subsidiary or associate companies made payments direct to a third party on behalf of Directors. The table below summarises vouched expenses incurred by the Directors which were incurred on travel, subsistence and accommodation.

	2022 €	2021 €
H. Mc Garvey	535	-
K. Vickers	249	-
<b>Total</b>	<b>784</b>	<b>-</b>

The Rehab Group has arranged Directors and Officers Liability Insurance for the Directors of the Company and all subsidiary companies.

Other than as shown above, any further required disclosures in Sections 305 and 306 of the Companies Act 2014 are €nil for both financial years.

## 32. Guarantees

### Group and Company

The Rehab Group has given guarantees to the Bank of Ireland of €0.8m (2021: €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 2022, 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 2023 budgeted expenditure, being €1,572,892. 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.



### 33. Capital commitments

Capital commitments approved at 31 December 2022 and not provided for in these financial statements are estimated at €5.746m (2021: €2.495m) of which €4.103m (2021: €1.367m) has been contracted at the Balance Sheet date and for which €5.357 (2021: €nil) was received in capital funding at 31 December 2022.

### 34. Related party transactions

#### Group

The Directors have availed of the exemption under FRS 102 Section 33 "Related Party Disclosures" which permits qualifying subsidiaries of an undertaking not to disclose details of transactions between Group entities that are eliminated on consolidation. Transactions with Directors are disclosed in note 31.

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

The Rehab Group has a limited liability partnership with Interserve plc which is operated through Rehab Jobfit LLP. TBG Learning Limited is a 100% subsidiary of the Rehab Group and it acts as a sub-contractor in respect of services provided by Rehab Jobfit LLP. In respect of these sub-contracts £nil (2021: nil) was recorded as revenue by TBG Learning Limited in the year. Amounts due from Rehab Jobfit LLP at 31 December 2022 were £nil (2021: £nil).

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

B. McGinn  
L. Bannerton  
F. Murray  
L. Bird  
G. Fogarty  
S. Logan King  
P. Cassidy  
D. Birchall  
C. Kelleher  
M. Talbot  
K. Nolan  
L. Coone  
D. Lawlor

#### Company

The directors have availed of the exemption under Section 33.1A of FRS102 in respect of transactions entered into between two or more members of a group as all parties to such transactions are wholly owned members of that group.

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

# Notes to the Financial Statements (continued)

## 35 Investment in Group undertakings

	Shareholdings/Ownership		Company/Charity Number	Principal activity
	Direct %	Through subsidiary %		
<b>Incorporated in the Republic of Ireland</b>				
National Learning Network Limited	100	-	248453	Services transferred to the Rehab Group in 2017
Rehab Enterprises Limited	100	-	216680	Logistics, recycling and manufacturing services
RehabCare*	100	-	282889	Dormant, services transferred to the Rehab Group on 1 January 2018
Newgrove Housing Association*	100	-	308429	Housing association
Rehab Foundation Limited	100	-	17662	Dormant (Liquidated in 2022)
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
<b>Incorporated in the UK</b>				
Momentum Scotland*	100	-	SC127950/SC004328	Dormant
Haven Products Limited	-	100	SC023852/SC018094	Manufacturing/services
Momentum Care Services^	-	100	SC182092/SC029767	Dormant
Rehab Group Services Limited	100	-	2989817	Dormant
Rehab^	100	-	2725214	Dormant
TBG Learning Limited	-	100	2236017	Dormant
<b>Shareholdings</b>				
	Direct %	Through subsidiary %	Company/Charity Number	Principal activity
<b>Incorporated in the UK</b>				
Rehab JobFit LLP	51	-	OC361645	Non-trading training and employment service
<b>Incorporated in the Kingdom of Saudi Arabia</b>				
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

^A company limited by guarantee and not having a share capital

### 35 Investment in Group undertakings (continued)

	Performance For the year end 31 December 2022			Performance For the year end 31 December 2021		
	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000	Income €'000	Expenditure €'000	Surplus/ (Deficit) €'000
<b>Incorporated in the Republic of Ireland</b>						
National Learning Network Limited (Services transferred to the Rehab Group)	-	-	-	-	(624)	(624)
Rehab Enterprises Limited	18,726	(18,362)	364	15,919	(16,627)	(708)
RehabCare (Services transferred to the Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	1,208	(899)	309	1,211	(246)	965
The Polio Fellowship of Ireland	93	(100)	(7)	64	(128)	(64)
	Performance For the year end 31 December 2022			Performance For the year end 31 December 2021		
	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000	Income £'000	Expenditure £'000	Surplus/ (Deficit) £'000
<b>Incorporated in the UK</b>						
Momentum Scotland	-	-	-	-	-	-
Haven Products Limited	4,805	(4,377)	428	4,955	(3,570)	1,385
Momentum Care Services	-	(15)	(15)	193	(20)	173
Rehab	-	(24)	(24)	1	(595)	(594)
Rehab Group Services Limited	-	-	-	-	-	-
TBG Learning Limited	-	(8)	(8)	-	(9)	(9)
	Performance For the year end 31 December 2022			Performance For the year end 31 December 2021		
	Income SAR'000	Expenditure SAR'000	Surplus/ (Deficit) SAR'000	Income SAR'000	Expenditure SAR'000	Surplus/ (Deficit) SAR'000
<b>Incorporated in the Kingdom of Saudi Arabia</b>						
Saudi Rehab Group Services Co. LLC (SAR)	-	-	-	-	-	-

# Notes to the Financial Statements (continued)

## 35 Investment in Group undertakings (continued)

	Position As at 31 December 2022			Position As at 31 December 2021		
	Assets €'000	Liabilities €'000	Funds €'000	Assets €'000	Liabilities €'000	Funds €'000
<b>Incorporated in the Republic of Ireland</b>						
National Learning Network Limited (Services transferred to the Rehab Group)	-	-	-	-	-	-
Rehab Enterprises Limited	6,688	(9,894)	(3,206)	4,396	(7,966)	(3,570)
RehabCare (Services transferred to the Rehab Group)	-	-	-	-	-	-
Newgrove Housing Association Limited	16,115	(16,702)	(587)	15,469	(16,365)	(896)
The Polio Fellowship of Ireland	5,977	(102)	5,875	5,960	(281)	5,679
<b>Incorporated in the UK</b>						
Momentum Scotland	52	(345)	(293)	187	(480)	(293)
Haven Products Limited	3,357	(1,568)	1,789	2,958	(1,597)	1,361
Momentum Care Services	-	(7)	(7)	15	(7)	8
Rehab Group Services Limited	-	-	-	-	-	-
Rehab	4	-	4	28	-	28
TBG Learning Limited	74	(16)	58	73	(7)	66
<b>Incorporated in the Kingdom of Saudi Arabia</b>						
Saudi Rehab Group Services Co. LLC (SAR)	1,268	(51)	1,217	1,268	(51)	1,217

### 35 Investment in Group undertakings (continued)

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

The Care Trust Limited	71-73 College House, Rock Road, Blackrock, Co Dublin
Momentum Scotland	c/o Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Haven Products Limited	Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Momentum Care Services	c/o Haven Products, 8 Central Park Boulevard, Larbert, Falkirk, Scotland, FK5 4RU
Rehab Group Services Limited	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
TBG Learning Limited	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Rehab	c/o Withers Worldwide, 20 Old Bailey, London, England, EC4M 7AN
Rehab JobFit LLP	Capital Tower, 91 Waterloo Road, London, England, SE1 8RT
Saudi Rehab Group Services Co. LLC	Riyadh, Kingdom of Saudi Arabia

### 36. Retirement benefit cost

The Rehab Group operates defined contribution pension schemes for employees.

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

The regular cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the employees' service lives on the basis of a constant percentage of earnings. The Group's contributions to the scheme amounted to €6.8m (2021: €6.6m). Contributions payable at the year-end amounted to €429k (2021: €410k).

### 37. Financial instruments

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

	2022 €'000	2021 €'000
<b>Group</b>		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	17,485	14,418
Cash at bank and in hand	25,740	28,358
<i>Financial liabilities measured at amortised cost</i>		
Trade creditors	5,889	2,720
Accruals	15,456	12,770
Loans and overdrafts	514	1,026

# Notes to the Financial Statements (continued)

## 37. Financial instruments (continued)

	2022 €'000	2021 €'000
<b>Company</b>		
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	13,573	11,061
Amounts owed by subsidiary companies	1,193	243
Cash at bank and in hand	18,656	21,993
<i>Financial liabilities measured at amortised cost</i>		
Trade and other creditors	2,626	2,730
Amounts owed to group companies	273	78
Accruals	11,361	7,666

## 38. Comparatives

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

## 39. Subsequent events

On 26 June 2023, an agreement was reached on terms to resolve a historical dispute concerning redundancy payments for those made redundant in the Rehab Enterprises restructure. This cost has been accounted for in the year-end financial statements of Rehab Enterprises and therefore in these consolidated financial statements. Rehab Enterprises continues to work on building a more financially sustainable business model.

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

## 40. Approval of financial statements

The members of the Board of Directors approved the financial statements on 25 September 2023.



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