

Company Number: 50621

Coolmine (TC) Therapeutic Community
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements
for the year ended 31 December 2025

Azets Audit Services Ireland Limited
Statutory Audit Firm
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Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)

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DIRECTORS AND OTHER INFORMATION

for the year ended 31 December 2025

Directors

John Gleeson
Billy Carr
Alan Connolly (resigned January 2026)
Emma Farrell
Anthony Flynn
Paul Ledwidge
James McKeon
Mary Galvin
Sarah Morton
Finbarr Murphy
John O'Sullivan
Tony O'Quilty
Carmel Walsh

Company Secretary

Billy Carr

Company Registered Number (CRO)

50621

Charitable Tax Exemption Number (CHY)

5902

Registered Charity Number (RCN)

20009687

Registered Office and Business Address

Ashleigh House
Damastown Walk
Damastown Industrial Park
Dublin 15
D15 HK12

Auditors

Azets Audit Services Ireland Ltd
3rd Floor
40 Mespil Road
Dublin 4
D04 C2N4

Bankers

Allied Irish Banks PLC
7/12 Dame Street
Dublin 2
D02 KX20

Solicitors

Patrick F O'Reilly & Co. Solicitors
9-10 South Great George's St
Dublin 2
D02 E284

Coolmine TC Therapeutic Community
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DIRECTORS' REPORT
for the year ended 31 December 2025

The directors present their report and the audited financial statements for the year ended 31 December 2025.

The Company is limited by guarantee not having a share capital. The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (SORP) organisation has implemented its' recommendations where relevant in these financial statements.

There has been no significant change in these activities during the year ended 31 December 2025.

Financial Results

The surplus for the year after providing for depreciation amounted to €585,225 (2024: €617,590).

At the end of the year, the company has assets of €5,561,851 (2024: €4,538,568) and liabilities of €1,850,367 (2024: €1,413,606).

The Income in 2025 included €298,099 (2024: €491,250) from Mediolanum, our principal Corporate partner, now in the third year of its Philanthropy Collective partnership, with funding ringfenced to support securing a long-term home in the Mid West.

It also includes an Income of €150,000 relating to work carried out by SISK on our site in Coolmine House in Lord Edward Street. This reflected a full refurbishment of this building by SISK and their partners, including AstraZeneca and a wider network of suppliers and partners, whose collective upgrades have significantly enhanced the environment for clients, improved working conditions for staff, and strengthened the quality and delivery of services.

Directors and Secretary

The directors who served throughout the year, except as noted, were as follows:

John Gleeson (Chairman)

Billy Carr

Alan Connolly (Resigned Jan 2026)

Emma Farrell

James McKeon

Mary Galvin

Sarah Morton

Tony Quilty

John O'Sullivan

Paul Ledwidge

Anthony Flynn

Finbarr Murphy

Carmel Walsh (Appointed Feb 2025)

Objectives and activities

Coolmine TC believes that everyone should have the opportunity to overcome addiction and lead a fulfilled and productive life. Coolmine TC is a national drug and alcohol treatment centre providing a range of high quality residential and non-residential services to men and women with problematic substance use and to their families in Republic of Ireland. Coolmine TC was established in 1973 and remains grounded within the philosophies of the Therapeutic Community (TC) approach to addiction treatment.

2025 was another impactful and busy year for Coolmine, as we continued our mission to support individuals and their families in overcoming addiction and building fulfilling, productive lives. As a leading national provider of drug and alcohol treatment and recovery services, Coolmine remains at the forefront of delivering compassionate, evidence-based support across Ireland.

Ireland continues to face a growing crisis of drug and alcohol misuse. Compared to 2024, client presentation levels in 2025 remained broadly consistent. As 2024 marked a period of unprecedented growth, the sustained figures this year indicate that demand for treatment has now stabilised at a new, higher baseline. However, hope remains when effective services and recovery pathways are made available.

Our vision is for everyone to have the opportunity to overcome addiction and lead a fulfilling life. We provide services on a continuum of care, supporting clients to stabilise, detox, and gain long-term recovery. Our focus is on improving quality of life, family relationships, health, housing, education, and employment.

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During 2025 we grew and consolidated our service provision across 18 services in the East (9), Mid-West (2) and South-West (7) regions of Republic of Ireland. We work with marginalised communities, families and individuals' members of Irish society including pregnant women, women with young children, Traveller community members, homeless people, prisoners and community probation clients, clients who have experienced trauma and those with complex medical needs (presenting mental and physical health). A common feature of Coolmine TC clients is a history of intergenerational addiction. The Coolmine TC Parents under Pressure (PUP) 2014 study found that four out of five of our clients grew up in households where either one or both parents had acute addiction.

Service Review

During 2025 Coolmine's services consolidated and increased across the East, Midwest and Southwest regions of Republic of Ireland. Whilst this was in response to a growing demand for our services, it was guided, and in line with our 2023-2026 Strategic Plan Responsive Sustainable Recovery.

Contact, assessment & stabilisation services:

Access is provided to our primary treatment services through contact, assessment, case management and group programmes. We work in partnership with agencies nationally including Ana Liffey Drug Project, Merchants Quay, HSE Southwest addiction services and Probation Services in the provision of treatment options, assessment and pre-entry group supports. In 2025 we enhanced and expanded new pathways to treatment through targeted service delivery for travellers and new community members, homeless clients, young people, and families.

The following range of contact, assessment and stabilisation services are provided by Coolmine TC.

- Outreach and Assessment- community & prison
- Assertive outreach for Traveller community, new communities, homeless community & acute mental health
- Drop-in & brief intervention
- HSE needle exchange
- Pre-entry programmes nationally.
- Stabilisation programmes
- Contingency Management.
- Satellite Clinics Midwest & Southwest.
- Community Case Management.

Primary Treatment Services:

The Therapeutic Community model is a treatment and rehabilitation approach where clients live in a small, structured drug-free community. The goal is to encourage psychological and lifestyle changes to enable people to maintain a drug-free life. Participants take self-responsibility by contributing to the general running of the community and to their own recovery by actively participating in educational activities, group, and individual therapy. Our community and day services use a modified Therapeutic Community approach whilst using Community Reinforcement Approach as our case management framework.

The following primary treatment services are provided by Coolmine TC:

- Residential methadone detoxification placements.
- Men's residential service, Coolmine Lodge.
- Mother & Child and Women's residential services, Ashleigh House, and Mid-West, Limerick
- Drug Free Day Programmes.
- Parents under Pressure Programme.
- Alcohol Programme.
- Young Persons Programme.
- Cocaine Programmes.
- Family Service.
- Community Reinforcement Approach/ Case Management.

Integration and Aftercare services:

We provide a range of integration and aftercare programmes to support clients as they transition from high support to community living, work, training, and employment.

The following services are provided.

- Integration programme
- Community Employment Scheme
- Careers & Education
- Aftercare services
- Lifelong graduates' service

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Recovery services

Coolmine TC recognises the need for a holistic care plan and recovery supports to give clients the best possible chance of maintaining their recovery from problematic drug and alcohol use. Coolmine TC responds to the individual support needs by providing the following range of services -

- Medical services
- Health Promotion
- Housing Support
- Education and literacy support
- Career guidance service
- Community Employment Scheme
- Counselling/Psychotherapy services
- Parents Under Pressure programme
- Recovery Through Nature programme
- Client Participation Strategy
- Pro Social Activities/Programmes

Medical & Clinical support

Coolmine TC clients have a range of physical and mental health needs that are responded to via the following medical and clinical supports -

- Complex needs assessments on admission
- Onsite Nursing
- Public Health Nurse
- Pre- & Post Natal maternity support
- Visiting GP
- Onsite Psychiatric Service
- Hepatitis C referral & treatment
- Guide Clinic
- Health Promotion

Housing

In 2025 Coolmine TC worked in collaboration with various housing providers to secure accommodation for our clients including:

- Focus Ireland
- Peter Mc Verry Trust
- De Paul.
- Daisy House.
- Dublin Simon Community.
- Cork Simon Community.
- Sophia Housing.
- Novas Limerick.
- Crosscare
- Approved Housing Bodies Social Housing placements
- Local Authority Social Housing & Housing Assistance Scheme Payments

Client Participation

Coolmine TC's client participation strategy has been in existence since 2006. The service comprises of client led meetings across all our services to provide feedback on the quality of the Coolmine TC service delivery. This process is facilitated by Regional Client Co-ordinator's, whose role is to provide feedback to management on suggested improvements to services, ranging from physical environment, therapeutic interventions through to organisational policy, procedures and practices. Client feedback is raised and responded to through a Regional Client Forums chaired by the Coolmine TC Continuum of Care Manager. Additionally, a National Client Forum is held quarterly and chaired by a board member. This forum ensures that our clients' voices are heard directly by the Coolmine Board of Directors, providing governance oversight of the client participation strategy at a non-executive level.

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Coolmine TC Family Support Services

Coolmine TC Family Support Services offer guidance and support to concerned persons who are affected by addiction. Family support workers are trained in *'Putting the Pieces Together'* and *'5 Steps'* intervention. The Family Support workers meet with each family member on a one-to-one basis to discuss their individual needs and a subsequent group programme is provided. Coolmine runs 'open door' peer led Family Support groups weekly in Coolmine House, 19 Lord Edward Street, Dublin 2.

Key Performance Indicators 2025

In 2025, Coolmine supported 3,282 individuals, maintaining the demand established from 2023 and 2024. There was a 50% increase in families supported from 2024. There were also increases in Travellers supported, with 30 additional clients in 2025, and an increase of children supported, with 72 in total.

COOLMINE TC SERVICE / LOCATION	PROGRAMME	NUMBER OF INDIVIDUALS	POSITIVE PROGRESSION/RETENTION RATE
Contact and Assessment East Region	Comprehensive Assessments	301	91% progressed to Pre-Entry
	Pre- Entry Programme	274	61% progressed to drug free services
	Prison Assessments	24	88% progressed to residential
Residential Services East and Mid-West Region	Women's Residential	83	90% retention
	Men's Residential	118	77% retention
	Children	52	N/A
Community and Day Services East Region	Coolmine House	148	78% retention
	Dublin 15 Community Addiction Team	230	66% retention
	EDIT	170	70% retention
Community and Day Services South-West Region	Cork and Kerry Community Addiction Team	970	58% retention (avg)
Community and Day Services Mid- West Region	Mahon House Community Addiction Team	208	28% retention (avg)
Targeted Outreach Services East Region	Travellers Strategy (incl. Traveller Homeless Women and Assertive Traveller Outreach)	107	87% progressed from initial assessment to case management
	Hidden Harm Strategy (PuP in the Community)	67	78% retention
	PACT Team (Homeless Strategy for people in Private Emergency Accommodation)	686	N/A

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SUPPORT SERVICES		
Nursing/Medical Services	Medical Assessments	114
Nursing/Medical Services	Clients Admitted for Detox	13
Nursing/Medical Services	Clients supported through Hep C testing & treatment	29
Community Employment Scheme	Community Employment Programme	31

Responsive Sustainable Recovery: Coolmine’s 2023-2026 Strategic Plan

In 2025, our work continued to be guided by our strategic plan, *Responsive Sustainable Recovery 2023–2026*. Key achievements during the year included the following:



Strategic Priority 1: Service Delivery Excellence

To provide inclusive, quality, efficient and effective treatment and recovery services, that are responsive to the presenting needs of individuals and their families, affected by substance use ensuring they have the opportunity to lead a fulfilled and productive life

Objective 1: Expand, develop and enhance facilities and services to meet presenting needs, framed by Clinical Governance excellence

Achievements
Coolmine continue to seek a long term premises in the Mid-West. In the interim and during 2025 we delivered a revised residential model that supported 79 women & 57 children.
Gender-specific recovery programmes sustained prevalence supporting 1,378 women (12% increase)
Targeted outreach and case management services for Traveller community members: 192 people supported 2025.
Implemented a Childcare Services Enhancement Plan (CSEP) across all Coolmine childcare services, underpinned by organisational structures and reflective practice.

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Challenges
Ongoing challenges remain in securing, upgrading, and ensuring compliance across premises.
Mid West long-term premises priority 2026 & ongoing
35% increase in residential placements is dependent on securing and refurbishing suitable premises.
Improve and increase treatment pathways within the justice system through systemic change and stronger stakeholder engagement.
Enhancing social integration requires additional resourcing across premises, staffing, and programme costs
Strengthen partnerships with academic institutions to build research capacity and resources.

Objective 2: Ensuring the organisation performs in a way that is true to its primary purpose, vision, mission and strategy, whilst continuing to develop our positive culture

Achievements
Clinical Quality and Safety Manager embedded—providing critical oversight of clinical governance, including service standards.
Health and Safety Coordinator identified and appointed, commencing 2026 (facilities-focused).
Through Erasmus+, 42 staff development placements and 34 client placements were completed across 7 European countries.
Launched the Recovery Intern Programme, providing five apprenticeship opportunities for graduates with lived experience of recovery.

Objective 3: To decrease our carbon footprint through reduction in direct and indirect emissions

Achievements
Environmental Action Plan in place across residential services, targeting reduced carbon footprint through lower energy use, better recycling, and improved water conservation.
2025 Coolmine Lodge won a Pride of Place Award (Climate action & Biodiversity)

Objective 4: To deliver, in partnership with key stakeholders, inclusive sustainable services in line with our vision and mission

Achievements
Restructured and relaunched the Community Employment Scheme in the East Region, enhancing access to meaningful work-based rehabilitation.
Achieved a 19% positive progression to employment for clients in aftercare, 9% to education and 6% to CE schemes

Challenges
Relaunch of Community Employment Scheme East Region, model to be replicated in the Midwest once premise is identified

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Objective 5: Demonstrate the uniqueness of Coolmine by delivering on our research schedule

Achievements
Published in the Social Work Education Journal: Exploring Women’s Lived Experiences of Substance Use and Social Work to Inform Social Work Education and Practice: An Irish Perspective.
Two academic collaborations established under the Research Strategy, alongside international collaborations and active participation on the EFTC, EWODOR, ECETT, and Recovery Network Europe boards.
Presented our research and practice insights at key conferences, including EWODOR (Portugal) 2025.

Strategic Priority Two: Policy and Public Awareness

Strengthen our reputation as the leading national provider of addiction services to use our expertise to influence policy and increase public awareness of addiction and addiction treatment in Ireland.

Objective 1: Strengthen our reputation and communicate a strong, evidence and practice informed voice on social issues related to addiction in Ireland

Achievements
Media coverage grew significantly in 2025, with reach up 75% to an audience of 48.4 million and over €2 million in generated value.
Social media followers grew by 36.5% (+4,600) from Jan 2024 to Dec 2025.
Continued engagement with corporate partners, including growing the CJK partnership from €10K to €50K in 2026.

Challenges
2025 focused on brand awareness development, with two brand awareness events scheduled for 2026.

Objective 2: Develop our fundraising infrastructure to deliver unrestricted income

Achievements
Annual fundraising goals for 2024 & 2025 were achieved.
Two new fundraising campaigns launched and will run again 2026: Women’s Mini Marathon & Sober October.

Challenges
Given the increasingly competitive charity landscape and the key investment and expertise required, the feasibility of an individual donor campaign will be reassessed in 2026.

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Objective 3: Establish a 4-year capital fundraising strategy aligned to our regional organisational needs and contract in expertise to deliver on targets

Achievements

€1M ringfenced for long-term Mid-West residential premises following the 3rd Philanthropy Collective led by Mediolanum,

Cyclical refurbishment integrated into themed funding packages, creating new opportunities for corporate marketing and grant engagement.

Strategic Priority Three: People, Process & Leadership

Provide consistent, effective support for staff and leadership in the development and deliver of people focused solutions to safeguard quality and effective service delivery.

Objective 1: Create an inclusive workplace where everyone feels valued and respected

Achievements

Delivered quarterly workplace diversity reports covering gender, age profile, and nationality.

Objective 2: Deliver excellence in our HR service & support

Achievements

Continued rolling review of HR policies, supported by DocRead.

Produced quarterly HR Board reports highlighting key workforce metrics, including absenteeism, turnover, and training and development.

Training needs continued to be met through the Training Development Group.

Objective 3:

Enhance our current structures and processes to support professional development and sustain the organisation

Achievements

Ran a successful Lunch & Learn programme with a strong DEI focus throughout the year.

Achieved KeepWell Mark (IBEC)

Objective 4: Continue to embed our positive organisational culture to ensure our people feel valued in their work

Achievements

Conducted bi-annual workforce planning reviews to align staffing with state-funded contracts.

Achieved a significant reduction in staff turnover (16% in Q1 2026), enabling a stronger focus on leadership, management capacity, and succession planning.

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Strategic Priority Four: Governance, Finance & Infrastructure

Strengthen our governance, finances and infrastructure to sustain our organisation into the future and maintain the standard and range of services.

Objective 1: Create sustainable and reliable revenue streams that safeguards the organisational capacity to deliver on behalf of the state, our specialist services

Achievements
Achieved a fully costed funding model for 95% of our state funding in 2025

Objective 2: Constitute a financial reserve, monitored over life of Strategic Plan in tandem with Fundraising Policy that does not put the day-to-day finances under undue pressure

Achievements
Reserve Plan in place and achieved

Objective 3: Continue to improve on IT infrastructure, IT security, processes and support to meet the needs of a modern, expanding organisation

Achievements
In 2025 Coolmine bedded in the outsourced Helpdesk and utilised them to ensure that we have MFA across the organisation
Coolmine TC systems are now 100% transferred to Cloud and Mobile based systems with the appropriate safeguards in place
Disaster Recovery Plan in place approved by Board

Objective 4: Maintain and enhance our strong corporate governance culture including the management of risk

Achievements
Maintained strong ethical, regulatory, and legislative compliance, including the successful submission of our HSE Annual Compliance Statement and Charities Regulator Triple Lock requirements.
GDPR Internal Audit completed 2024 implementation of recommendations 80% completed at year end 2025
Membership of industry bodies and engagement in networking & learning opportunities took place during 2025 including Charities Institute Ireland, The Wheel, National Drugs Strategy, National Voluntary Drug & Alcohol Sector, European Federation of Therapeutic Communities, Parents Under Pressure, CCQI

What success will look like year end 2026

As Coolmine moves toward the final phase of its four-year strategy, strong progress has been made across service delivery, sustainability, and organisational resilience. The organisation continues to demonstrate its capacity to adapt to rising and increasingly complex needs, while maintaining high-quality, clinically robust treatment and recovery services for individuals and families affected by addiction and social disadvantage.

Expansion of gender-specific, family-focused, community, day, and residential services has improved access nationwide, supported by strengthened clinical governance, quality assurance, and client safety systems. Targeted engagement with socially excluded groups, alongside sustained advocacy and research collaboration, has reinforced Coolmine’s role as a trusted national leader shaping policy and public understanding of addiction and recovery.

Financial sustainability has advanced through strong fundraising performance, capital investment secured for priority premises, and growing reserves to support long-term resilience. At the same time, continued investment in staff development, wellbeing, and leadership capacity ensures the workforce remains central to growth aligned with the National Drugs Strategy.

By the end of 2026, Coolmine will have further strengthened its governance, infrastructure, and financial stability—reaffirming its commitment to excellence for clients, staff, funders, regulators, and the wider public.

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PRINCIPAL RISKS AND CHALLENGES

Risk management is an indispensable element of good management. As such, its implementation is crucial to Coolmine and essential to its ability to deliver service of the highest level.

Our risk management policy has been designed to ensure strong governance is in place to support our commitment to delivering quality services. Furthermore, our risk management policy supports our board, executive team, management team and staff in ensuring that Coolmine is able to discharge its risk management responsibility in a consistent manner through the following 5 step approach:



During 2025 the following key risks were identified, assessed, analysed and regularly reviewed through our Audit and Risk Committee:

Premises & refurbishment: Capital investment requirements continued to present a significant risk for the organisation in 2025. In response, a Board sub-committee was established to provide focused oversight of capital investment projects. Following the expiry of the Mid-West Women, Mothers and Children residential premises in December 2024, the service transitioned to a revised residential model while efforts continue to secure a suitable long-term premises. Through the partnership with the Mediolanum Philanthropy Collective, €1 million has been ring-fenced for this project; however, identifying and securing an appropriate premises remains a key strategic priority and risk.

Expanding residential capacity at Coolmine Lodge is now urgent to meet sustained treatment demand. The current dormitory-style accommodation is outdated and impacts privacy, dignity, safety, and inclusivity, with multi-occupancy rooms increasing infection risk, exacerbating mental health pressures, and contributing to conflict. Coolmine is seeking €10–€14 million in capital investment to redevelop the Grove Road site into modern, single-room, trauma-informed accommodation aligned with HSE standards, increasing capacity and reducing pressure on acute hospitals. A business plan and scoping study have been submitted to HSE Estates, and Coolmine has completed the SHIF Alignment Document (Business Case – Step 1) and is awaiting the outcome of this process.

Funding: Coolmine TC is fully dependent upon its' current funding base to maintain services. Funding from state organisations accounts for 90% of our total income. This is just about adequate to maintain services at current levels and does not allow for increased support services in the organisation to support an increased compliance environment. Any reduction in funding will threaten front line services. Any service adaptations or growth of new services are now on a full cost model basis. During 2025 we managed this risk through open, transparent, and regular communication with our funders highlighting the detrimental impact of unchanged funding year to year that does not consider inflation and cost increases associated with 'maintaining' service levels (utilities, health and safety, fire and building certification, food (residential), staff costs (salary and pensions). This was presented very clearly to our funders.

Staff turnover: Staff Turnover continues to present a challenge but we have made significant progress with a 20% reduction in 2025. Two recent WRC pay awards for our Sector have been helpful in bringing greater stability and in closing the gap in salaries with comparator roles in the Public Service. We continue to track and monitor changes in this area both through Board Reports and our Corporate Risk Register. We continue to gather data from a variety of sources including our Culture Survey and we will ensure that relevant metrics are linked with specific targets in our new Strategic Plan.

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Risk of a Cybersecurity breach or threat: During 2025, Coolmine bedded in our helpdesk together with many aspects of our IT security. We are also now cloud and mobile based providing a more robust approach to our security, storage of data and training of staff. We are proposing to take out Cyber Security Insurance in 2026

Work has been undertaken and is continuing to eliminate, mitigate or manage all of these risks during 2025. This includes deployment of process improvements, consultancy support and or providing dedicated staff focus. In addition to our Risk Register areas of critical interest are further captured under the relevant readings in the CTC Strategic Plan with actions and progress tracked on quarterly basis.

GOVERNANCE

Coolmine TC Therapeutic Community Ltd (Coolmine TC) is constituted as a company limited by guarantee without a share capital. Its purpose, objectives and how it conducts its business are set out in its Constitution which establishes the objects and powers of the company. The Company is registered with the Charities Regulator and has charitable tax status with the Revenue Commissioners CHY 5902. Members of the Board of Directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the Board's deliberations.

Sustainability

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries. During 2025 Coolmine progressed our Sustainability Policy and resultants action plans under our Environmental Social and Governance (ESG) work pillars.



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Environmental Social Governance (ESG)

ESG measures must be tangible and quantifiable. Our commitment to Environmental Social Governance is framed under 3 defined work programme pillars:



Environmental

Building on the Environmental Impact Report completed in late 2024 in partnership with European sustainability experts Agua y Territorio, 2025 marked a year of decisive action for Coolmine. The 2024 assessment established a clear environmental baseline across key operational areas—energy consumption and efficiency, water management, waste management, biodiversity, and carbon footprint—and identified practical pathways for improvement aligned with Irish and EU environmental standards. With this foundation in place, Coolmine moved from assessment to implementation through a structured Sustainability Action Plan across our two Dublin residential services.

A key focus in 2025 was reducing energy consumption and reliance on non-renewable sources. Significant progress was made through the installation of energy-efficient lighting and sensor controls, completion of full insulation upgrades, and the delivery of final window replacements, with further upgrades budgeted. Solar panels are now fully operational, contributing renewable energy generation on-site and reducing overall emissions. These measures align with Ireland’s Climate Action Plan and the EU Energy Efficiency and Renewable Energy Directives, supporting long-term reductions in energy use and greenhouse gas emissions.

Water management also advanced in 2025 following the baseline review of usage patterns and infrastructure. Rainwater-harvesting systems were installed, water-saving devices were fitted throughout facilities, and regular system inspections were introduced. These actions strengthen conservation efforts and support compliance with the EU Water Framework Directive and Ireland’s Water Services Act.

In waste management, Coolmine progressed from baseline analysis to full implementation. **Comprehensive waste-segregation systems** are now in place, supported by **composting infrastructure**, expanded recycling streams (including batteries, phones, and cans), and **staff and resident education programmes**. **Green Teams** were established to lead awareness and embed sustainable practices, supporting Ireland’s Circular Economy Act and landfill diversion goals.

Biodiversity and sustainable food systems continued to be a defining strength. The Recovery Through Nature horticulture programme expanded further, supported by strengthened partnerships with FoodCloud, Keelings, and Musgrave Marketplace. Fully sustainable home-grown produce now supports residential services, with surplus redistributed to schools and community cafés. Nutrition and horticulture education were embedded, reinforcing environmental awareness and wellbeing.

Finally, carbon-reduction initiatives progressed through active travel supports, including bike sheds, donated bicycles, and cycling promotion, alongside the planting of 600 native trees, contributing to an estimated 30% reduction in carbon footprint.

Together, these actions demonstrate Coolmine’s commitment in 2025 to responsible environmental stewardship—creating healthier spaces for clients and staff, supporting national climate objectives, and embedding sustainability as a core part of how we deliver recovery services.

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Social:

Coolmine believe that everyone, regardless of race, gender, or background, has the right to access support to overcome addiction and to lead a fulfilled and productive life. Our social impact in 2025 continued to be delivered through comprehensive community, day, and residential services supporting men, women, children, and families affected by addiction across Ireland. Our work remains grounded in the evidence based Therapeutic Community (TC) model, which fosters peer-led recovery for individuals and families experiencing social disadvantage, including poverty, homelessness, criminal justice involvement, and poor physical and mental health.

In 2025, Coolmine supported 3,282 individuals, broadly consistent with 2024 levels following a year of unprecedented growth. This stability indicates that demand for treatment has now settled at a new, higher baseline. Our focus remained on improving quality of life, family relationships, health, housing, education, and employment, supporting people to build sustainable futures for themselves and their communities.

2025 Social Impact

- 3,282 individuals supported, reflecting sustained demand at scale.
- Residential services: 201 residential placements delivered in 2025
- Community supports: 3,081 community supports provided, maintaining strong engagement in our community-based programmes
- Women: Gender profile in 2025 was 58% men and 42% women, reflecting continued growth in female engagement with addiction services.
- Children: 72 children were supported through residential services in 2025, an increase of 38% on 2024
- Families: 492 family members supported, representing a 50% increase compared to 2024
- Traveller community: 192 Traveller community members supported, continuing an upward trend driven by targeted outreach and inclusion initiatives.
- Graduates: 53 graduates completed a Therapeutic Community programme in 2025, reflecting positive progression through treatment.

Diversity, Equality & Inclusion

Coolmine's Inclusive Workplace Strategy is grounded in a principle that has guided the organisation since its foundation: lived experience is expertise. Traditionally, approximately 40% of Coolmine's frontline workforce bring lived experience of recovery to their roles, remaining a core strategic strength. By combining lived experience with clinical and therapeutic expertise, Coolmine continues to deliver a service model that is inclusive, effective, and deeply informed by the realities of recovery.

Recognising that traditional qualification routes are not accessible to everyone, Coolmine developed its Internship Programme to support individuals with strong peer-support, facilitation, and relational skills. Interns receive wraparound education, supervision, and tailored supports, enabling them to gain qualifications and progress into the sector in an accessible and supported way.

In 2025, Coolmine was proud to be named a finalist in the Advancing Social Inclusion category at the National Diversity and Inclusion Awards. This work is underpinned by Coolmine's commitment as a signatory of Diversity Charter Ireland, signed in 2024, and our continued collaboration with peers to promote best practice in diversity, equality, and inclusion across the sector.

Health, Safety

Coolmine maintains comprehensive systems, policies, and procedures to safeguard the health and safety of clients, their children, staff, and visitors. In 2025, this included four quarterly Health and Safety Governance reports to the Board, produced by the Clinical Quality and Safety Manager in line with the Safety, Health and Welfare at Work Act 2005. These reports covered all services and included committee updates, training, fire safety, maintenance logs, and incidents and accidents.

Our strong clinical governance framework continued to underpin safe, high-quality, person-centred care. This framework supports accountability and continuous improvement through regular audits, structured risk management, quality reviews, and service-user feedback. The implementation of the MEG system strengthened proactive safety management by enabling real-time incident reporting, trend analysis, and timely preventative action.

Coolmine TC Therapeutic Community

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2025

Coolmine remains committed to evidence-based practice and continuous professional development. In 2025, staff were supported through ongoing training and clinical supervision, ensuring high standards of competency and reflective practice. Coolmine is proud to remain Ireland's only accredited Therapeutic Community, with residential services awarded full three-year accreditation following a rigorous external review—reflecting our continued fidelity to international best practice and the core principles of the Therapeutic Community model.

Governance:

Excellence in our governance structure is evidenced from the front to the back of the organisation. Coolmine is a non-profit, charity organisation governed by a Board of Directors. The Board is responsible for overseeing the general management and strategic direction of the organisation supported by four committees:

- Finance and Fundraising
- Audit & Risk
- Nominations Evaluation and Governance
- Clinical Quality & Safety

Coolmine operates under a governance framework that ensures the organisation operates to the highest standards, ensuring accountability and transparency in everything we do. Ethics, compliance, stakeholder engagement, company management and board independence are critical to this framework and resulted in the following actions during 2025:

- ✓ Review and approval of all board committee Terms of Reference.
- ✓ Conducted a GDPR internal audit
- ✓ Quarterly review of our Corporate Risk Register
- ✓ Awarded our Charities Institute Ireland Triple Lock Standard
- ✓ Approval of the submission of our Charities Regulator Annual Report.
- ✓ Completion and approval of the HSE compliance statement
- ✓ Hosted four National Client Forum meetings chaired by a board director to report directly to the board on our clients' satisfaction with our services
- ✓ Refined our Clinical Governance reporting structures assigning our Clinical Quality and Safety Manager as the chair of all Regional Clinical Quality and Safety groups
- ✓ Conducted six Strategic Oversight Committee meetings, completing a comprehensive review of our strategic plan's actions, highlighting progress made and challenges reported to the board.
- ✓ Hosted several in service events including report launches, graduations, open days to engage with our key stakeholders, (clients, families, funders, corporate partners, peer agencies, media and general public)
- ✓ Received confirmation from HSE Internal Audit department that we had completed all required actions/audit recommendations improving our governance, risk management and financial operational practices (including our corporate procurement plan).
- ✓ Onboarded the governance portal BoardX, a dynamic governance platform to streamline board management, enhance collaboration, and improve decision making.
- ✓ Completed a board succession review to plan for future board skills required.
- ✓ Completed a review of the board handbook and accompanying policy documents
- ✓ Implemented the key findings of the internal board evaluation report that took place in 2024.

BOARD STRUCTURE

Directors are recruited based on the skills, knowledge, experience, and expertise they can bring to the Board and subsequently to the work and ethos of the organisation. Following an induction process, inclusive of site visits, all new Board members sign a code of conduct which sets out their role and required considerations for their term of office. The main duties and responsibilities of the Board include:

Strategic Direction and Management

- Approval of Coolmine Therapeutic Community's strategic plan and fundraising strategy.
- Approval of the annual operating and expenditure budgets and any material changes to them.
- Oversight of the company's operations ensuring:
 - competent and prudent management.
 - safe and secure operational practice.
 - sound planning.
 - an adequate system of internal control.

Coolmine TC Therapeutic Community (A company limited by guarantee, without a share capital) **DIRECTORS' REPORT**

for the year ended 31 December 2025

- adequate accounting and other records; and
- compliance with statutory and regulatory obligations.
- Review of performance in the light of the company's strategy, objectives, business plans and budgets and ensuring that any necessary corrective action is taken.

Financial reporting and controls

- Approval of quarterly management accounts.
- Approval of the annual report and accounts.
- Approval of any significant changes in accounting policies or practices.

Internal controls

- Ensuring maintenance of a sound system of internal control and risk management including the effectiveness of company risk and control processes to support its strategy and objectives.

Board membership and other appointments.

- Ensuring adequate succession planning for the Board and Chief Executive.
- Appointments to the Board, following recommendations by the Nomination, Evaluation and Governance committee.
- Selection and appointment of the Chairperson of the Board.
- Membership and chair of Board committees.
- Continuation in office of any Director following initial three-year term of office.
- Appointment of the external auditor following the recommendation of the Audit & Risk committee.

Delegation of authority

- The division of responsibilities between the Chairperson and Chief Executive.
- Approval of terms of reference of Board committees.
- Receiving reports from Board committees on their activities.

Safe operations

- Ensuring the company's overall health and safety arrangements are in place and monitored.
- Agree policies, procedures and reporting mechanisms to make sure there is compliance with all relevant legal and regulatory requirements.
- Approval of the overall levels of insurance for the company.

Coolmine TC's Board has a minimum of seven voluntary directors. As per Coolmine TC's Protocol for Directors, the term of office for a Board Director is three years, with an option for reappointment for a second, and maximum three office terms.

Set within a culture of corporate governance review, the board of Coolmine TC in December 2024 completed an internal board succession review with the key findings finalised in 2025. This review enabled planning for key additional skills to recruit, specifically Human Resources expertise, and resulted in the appointment of Carmel Walsh in February 2025. The review also assisted in evaluating the current board expertise and skill gaps for planned recruitment and replacement during the medium to longer term (3-5 year plan).

Coolmine TCs board meets at minimum five times per year. Directors do not receive any remuneration in respect of their service. The board is assisted in its work through committees. Board committees comprise of Board Directors and external co-optee's for expertise, when required.

In 2025 the following Board Standing committees met at a minimum four times per year:

Audit & Risk committee

John O Sullivan (Chair), Billy Carr, Dr. Mary Galvin, Seamus Dillon (co-optee), Finbarr Murphy, Carmel Walsh

Staff in attendance: Pauline McKeown (Chief Executive), Jarlath McIntyre (Head of Finance & Support Services), Maurice Dowling (Head of Human Resources).

The role of the Audit & Risk Committee is to review the company's risk register on a quarterly basis, oversees the health and safety system including accidents and incidents and provides advice as to the adequacy of the measures in place.

Coolmine TC Therapeutic Community

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2025

In 2025 our Audit & Risk committee commissioned internal audits, conducted analysis of the audit reports and overseen implementation of recommendations to improve policy and practice. Furthermore, this committee had oversight of the implementation of the Charities Regulator Governance Code and annual report, insurance schedules and Protected Disclosures in 2025.

Finance & Fundraising committee

Jim McKeon (Chair), John Gleeson, Anthony Flynn, Emma Farrell, Paul Ledwidge.

Staff in attendance: Pauline McKeown (Chief Executive), Jarlath McIntyre (Head of Finance & Support Services), Sarah Joyce (Head of Fundraising & Communications).

During 2025, the Finance & Fundraising Committee successfully reviewed the adequacy, scope, and effectiveness of Coolmine's accounting and internal control systems across all financial activities. The Committee fulfilled its oversight responsibilities, ensuring the completion of the annual external audit, assessment of premise leases and rent payments, evaluation of the pension scheme and strategy in line with auto-enrolment, and the implementation of a comprehensive staff remuneration strategy.

Nominations, Evaluation and Governance committee

John Gleeson (Chair), Alan Connolly, Patricia Doherty (co-optee), Paul Ledwidge, Dr Sarah Morton.

Staff in attendance: Pauline McKeown (Chief Executive).

By the end of 2025, the Nominations, Evaluation & Governance Committee had successfully monitored, reviewed, and evaluated the structure, size, and composition of the Board and its committees, ensuring a diverse and effective governance body. The Committee made key recommendations to maintain a Board fit for purpose, completed the annual Board review, and facilitated an external Board evaluation as part of the three-year cycle. Additionally, the Committee oversaw Board succession planning and conducted ongoing reviews of the company's governance framework to ensure compliance with best practices.

Clinical Quality and Safety committee

Dr Sarah Morton (Chair), Tony Quilty, Suzi Lyons (Health Research Board), Denis O'Driscoll (Chief Pharmacist), Dr Clodagh Maguire (GP), Dr Sean Foy (Clinical Governance Lead – Mid West/South West), Dr Joanne Fenton (Clinical Governance Lead - East Region).

Staff in attendance: Pauline McKeown (Chief Executive), Lisa Larkin/Anita Harris (Head of Services), Philip Horgan (Clinical Quality & Safety Manager).

The Clinical Quality and Safety Committee ensures that robust clinical governance structures are in place to deliver a safe, high-quality service across Coolmine. The committee provided assurance to the Board by overseeing effective systems covering all aspects of clinical quality and safety during 2025. The committee reviewed quarterly, audit, and annual reports across key domains, including client participation, staff training, case management, clinical policies, quality assurance, service incidents, statistical analysis, complaints management, clinical risk management, and research projects. Through these reviews, annually the committee fosters a culture of continuous improvement, ensuring compliance with best practices, legal and regulatory requirements, and responsive service planning.

The Chief Executive and Senior Management Team members attend Board Committee meetings as required.

Terms of Reference for all committees of the board were reviewed in 2025. In addition, we introduced draft annual work programmes for all committee meeting during 2025.

The attendance of Directors at Board and Committee meetings and the number of meetings for which they were eligible is set out below.

Coolmine TC Therapeutic Community
 (A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
 for the year ended 31 December 2025

Board Director	Board Meeting	Finance & Fundraising Committee	Nominations, Evaluation and Governance Committee	Audit & Risk Committee	Clinical, Quality & Safety Committee
John Gleeson (Chair)	5/6	4/5	3/3		
Alan Connolly	4/6		2/3		
James McKeon	5/6	5/5			
Mary Galvin	4/6			3/4	
Sarah Morton	6/6		3/3		4/4
Emma Farrell	5/6	5/5			
Billy Carr	6/6			3/4	
Tony Quilty	5/6				3/4
Paul Ledwidge	6/6	4/5	2/3		
John O'Sullivan	6/6			4/4	
Anthony Flynn	5/6	4/5			
Finbarr Murphy	5/6			3/4	
Carmel Walsh	5/5			3/3	

In 2025 there were thirteen directors who served on the Board of Coolmine TC. Generally, directors serve for a three-year term of office with an option for reappointment for a second, and maximum three office terms.

During 2025, the following Board Directors resigned from office having completed their full terms:
 Alan Connolly (Dec 2025)

During 2025, the following Board Directors were appointed:
 Carmel Walsh (Feb 2025)

The Chief Executive is responsible for the day to day running of the organisation supported by a senior management team comprising of Head of Services, Head of Human Resources, Head of Fundraising & Communications, Head of Finance and Support Services and an Executive Assistant.

Quality standards

Coolmine TC is committed to upholding the highest quality standards and compliance in our service delivery. We work within the following quality standards and compliance:

- Royal College of Psychiatrists (UK) Community of Communities Quality Standards (CCQI)
- Quality in Alcohol and Drugs Service Standards
- Safer Better Healthcare
- Children First Guidelines
- Tusla Early Years and Pre-school Service Inspection
- National Social Inclusion Office - Competencies framework

CCQI Accreditation has been awarded by the Royal College of Psychiatry (UK) for the highest clinical standards in Therapeutic community service provision for Coolmine TC Lodge 2023- 2027. Coolmine Lodge has been awarded CCQI Accreditation by the Royal College of Psychiatrists (UK) for achieving the highest clinical standards in therapeutic community service provision for the period 2023–2027. A comprehensive review has also been conducted at Ashleigh House, with accreditation outcome pending.

Coolmine TC Therapeutic Community (A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2025

Coolmine TC annually review our standards to ensure compliance with the Health Information and Quality Authority (HIQA) and HSE National Social Inclusion Office National Standards for Safer Better Healthcare Standards.

Coolmine TC Child Protection and Welfare Working Group regularly monitors and reviews Children's First Guidelines to ensure compliance.

National Social Inclusion Office Competencies Framework has been integrated into our performance management system.

Quality assurance

The board of directors receive quarterly reports on our Health and Safety, Clinical Governance and Audit and Risk compliance reports. This includes updates and progress on our internal / external Audits, Quality Standards, Clinical Safety, Client Participation Strategy, Policy and Procedures, Risk Management, Research, HR analytics, Employee Training and Development, Incident/Accident and Complaints Analysis.

Lobbying Act

As required under the Regulation of Lobbying Act 2015, Coolmine TC records all lobbying activity and communications with Designated Public Officials and has made the returns and submissions required by the Act.

Operational environment

Coolmine TC maintained professional, collaborative, and responsive relationships with our statutory funders during 2025. This included regular meetings with Health Service Executive National Social Inclusion and Community Healthcare Areas, Probation Service, and various government departments.

Political Donations

During the financial year ended 31 December 2025, the Company made no political contributions which would require disclosure under the Electoral Act 1997, (2023: Nil).

Subsequent Events

There have been no significant events affecting the Company since the year end.

Auditors

The auditors, Azets Audit Services Ireland Limited continue in office in accordance with section 383(2) of the Companies Act 2014.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provision of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Statement on Relevant Audit Information

Each of the persons who are Directors at the time when this Directors' Report is approved confirmed that:

As far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 1 Block 8 Blanchardstown Corporate Park, Dublin 15.

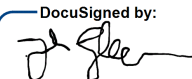
Signed on behalf of the board

Signed by:

AB7F483912794B3

Billy Carr
Director

Date: 03 June 2026 | 14:04 BST

DocuSigned by:

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John Gleeson
Director

Date: 03 June 2026 | 14:27 BST

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the 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, supported by SORP 2015. 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 company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

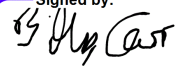
- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.


As far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Signed by:

AB7F483042704B3...
Billy Carr
Director

Date: 03 June 2026 | 14:04 BST

DocuSigned by:

D2154A950A534DA
John Gleeson
Director

Date: 03 June 2026 | 14:27 BST

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
INDEPENDENT AUDITOR'S REPORT
to the Members of Coolmine TC Therapeutic Community

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Coolmine TC Therapeutic Community ('the company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a 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".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 31 December 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Republic of Ireland) (ISAs (Republic of 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 in accordance with ethical requirements that are relevant to our audit of financial statements in Republic of Ireland, including the Ethical Standard for Auditors (Republic of Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Republic of Ireland) require us to report to you where -

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken during the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
INDEPENDENT AUDITOR'S REPORT
to the Members of Coolmine TC Therapeutic Community

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company 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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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 (Republic of 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' Report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.

DocuSigned by:

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Keith Doyle
for and on behalf of
Azets Audit Services Ireland Limited
Statutory Audit Firm
3rd Floor
40 Mespil Road
Dublin 4

Date: 03 June 2026 | 14:43 BST

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	Notes	Unrestricted 2025 €	Restricted 2025 €	Total 2025 €	Total 2024 €
Income from					
Donations and other income	5	902,626	-	902,626	879,567
Resident contributions	5	656,227	-	656,227	636,630
Charitable activities	5	-	9,493,968	9,493,968	8,952,548
Total Income		1,558,853	9,493,968	11,052,821	10,468,745
Expenditure On					
Raising funds	6	33,889	-	33,889	20,941
Staff costs	6	133,558	7,703,972	7,837,530	7,472,796
Administration & Occupancy Costs	6	19,649	1,809,696	1,829,345	1,571,239
Direct Costs	6	153,653	345,181	498,834	402,689
Professional Costs	6	1,115	221,088	222,203	169,529
Ashleigh House refurbishment	6	45,795	-	45,795	213,961
Total Expenditure		387,659	10,079,937	10,467,596	9,851,155
Net surplus/(deficit)		1,171,194	(585,969)	585,225	617,590
Transfer between funds	7	(694,271)	694,271	-	-
Net movement in funds		476,923	108,302	585,225	617,590
Reconciliation of funds					
Total funds brought forward	18	1,981,920	1,143,339	3,125,259	2,507,669
Total funds carried forward		2,458,843	1,251,641	3,710,484	3,125,259

There were no recognised gains and losses for 2025 or 2024 other than those included in the Statement of Financial Activities.

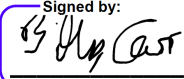
All amounts relate to continuing operations.

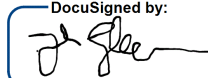
Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant, and equipment	10	1,911,089	1,847,423
Current Assets			
Receivables	11	127,548	226,297
Cash and cash equivalents	17	3,522,214	2,465,145
		3,649,762	2,691,442
Payables: Amounts falling due within one year	12	(1,850,367)	(1,413,606)
Net Current Assets		1,799,395	1,277,836
Net Assets		3,710,484	3,125,259
Reserves			
Restricted funds	18	1,251,641	1,143,339
Unrestricted funds	18	1,491,175	1,266,556
Designated Reserves	18	967,668	715,364
Total funds		3,710,484	3,125,259

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Approved by the board on 03 June 2026 | 14:04 BST and signed on its behalf by:

Signed by:

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Billy Carr
Director
Date: 03 June 2026 | 14:04 BST

DocuSigned by:

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John Gleeson
Director
Date: 03 June 2026 | 14:27 BST

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF CASH FLOWS
for the year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus/(deficit) for the year		585,225	340,301
Adjustments for:			
Depreciation		119,191	123,456
Write off assets		-	57,447
Mediolanum Fundraising		298,099	491,250
		<u>1,002,515</u>	<u>1,012,454</u>
Movements in working capital:			
Movement in receivables		98,749	(32,216)
Movement in payables		436,761	(1,077,929)
Movement in grants		(298,102)	(213,961)
		<u>1,239,923</u>	<u>(311,652)</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(182,854)	(135,652)
		<u>(182,854)</u>	<u>(135,652)</u>
Net (Decrease)/Increase in cash and cash equivalents		1,057,069	(446,888)
Cash and cash equivalents at beginning of financial year		2,465,145	2,912,033
Cash and cash equivalents at end of financial year	17	<u><u>3,522,214</u></u>	<u><u>2,465,145</u></u>

Coolmine TC Therapeutic Community
 (A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 31 December 2025

1. GENERAL INFORMATION

These financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Reserves and the related notes constitute the individual financial statements of Coolmine TC Therapeutic Community for the financial year ended 31 December 2025.

Coolmine TC Therapeutic Community is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Ashleigh House, Damastown Walk, Damastown, D15HK12, which is also the principal place of operations of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared on the going concern basis and in accordance with the Charities SORP (Statement of Recommended Practices) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014. The financial reporting framework that has been applied in their preparation is 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.

Incoming Resources

Income from donations, gifts, legacies or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as a deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual's basis.

Resources Expended

All resources expended are accounted for on an accrual's basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Expenditure on raising funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Fund Accounting

Unrestricted funds are general funds that are available for use at the board's discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area, or purposes and the restriction means that the funds can only be used for specific projects or activities.

Designated reserves relates to the Mediolanum funds which is funding ringfenced to support securing a long-term home in the Mid West.

Coolmine TC Therapeutic Community
 (A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 31 December 2025

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments include derivatives, are initially measured at fair value, unless payment for an asset is deferred beyond normal business at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the Statement of Financial Activities, with the exception of hedging instruments in a designated hedging relationship. Financial assets that are measured at costs or amortised costs are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in the Statement of Financial Activities immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line
Computer equipment	-	33.33% Straight line

The company's policy is to review the remaining economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

Impairment of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset are less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity, in respect of that asset.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the profit and loss account, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Leasing

Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

Taxation

As a result of the company's charitable status, no charge to corporation tax arises under the provisions of Section 207 of the Taxes Consolidation Act, 1997.

Provision for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Profit and Loss Account in the year that the Company becomes aware of the obligation and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, considering relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS

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 company 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.

Establishing useful economic lives for depreciation purposes of property, plant and equipment.

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

4. NET SURPLUS/(DEFICIT)	2025	2024
	€	€
Net surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	119,191	123,456
Leasing of office equipment	-	13,007
	=====	=====

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
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5. PRINCIPAL FUNDING SOURCES

The company's principal funding sources are detailed below:

	2025	2024
	€	€
CHO7 HSE Funding - East Region – <i>Restricted</i>	717,581	611,073
CHO9 HSE Funding - East Region – <i>Restricted</i>	3,170,202	3,019,506
CHO3 HSE Funding – Midwest Region – <i>Restricted</i>	1,448,994	1,526,793
CO4 HSE Funding - Southwest Region – <i>Restricted</i>	2,811,978	2,688,813
CH06 HSE Funding- East Region – <i>Restricted</i>	70,000	8,750
NDRDTF- <i>Restricted</i>	40,000	13,333
Department of Justice & Equality - Probation Service – <i>Restricted</i>	746,000	671,107
Community Employment Scheme Income – <i>Restricted</i>	155,929	126,739
BLDTF – <i>Restricted</i>	30,000	30,000
SICDADTF – <i>Restricted</i>	1,000	27,500
Other Grants and Miscellaneous Income – <i>Restricted (Less the transfer)</i>	302,284	228,934
Restricted Total	9,493,968	8,952,548
Donations & Fundraising - <i>Unrestricted</i>	326,808	183,062
Other Grants and Miscellaneous Income - <i>Unrestricted (Pobal)</i>	277,719	205,255
Mediolanum Income - <i>Designated fund</i>	298,099	491,250
Unrestricted Donations and Other Income Total	902,626	879,567
Resident Contributions - <i>Unrestricted</i>	656,227	636,630
Unrestricted Total	1,558,853	1,516,197
Income Total	11,052,821	10,468,745

1. CHO7 HSE Funding East Region – Restricted -

Section 39 funding - The purpose of this grant is to support the provision of quality residential treatment and rehabilitation to female clients, and their children, in Coolmine Ashleigh House. In addition, this grant supports the provision of a Drug Free Day Programme. This fund includes the South Inner City Local Drugs and Alcohol Task Force grant. Funds are applied to direct staff and administration costs.

2. CHO9 HSE Funding – East Region – Restricted-

Section 39 Funding - The purpose of this grant is to support:

- Provision of quality community and residential treatment and rehabilitation services.
- Stabilisation service
- Integration and Aftercare service
- Residential 24/7 staff cover
- Tier 4 treatment placements
- Nursing & psychiatric services
- Parents under Pressure Programme
- Childcare funding
- Blanchardstown Local Drugs and Alcohol Task Force
- North Dublin Regional Drugs and Alcohol Task Force

Funds are applied to staff, programme and administration staff costs.

Coolmine TC Therapeutic Community

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2025

3. CHO3 HSE Funding – Midwest Region – Restricted

The purpose of this grant is to support the provision of quality day treatment and rehabilitation services (including on-site Creche) in order to help client's end their dependence on drugs and alcohol in the Midwest region. Funds are applied to staffing and programme costs both direct and indirect.

4. CHO4 HSE Funding – Southwest Region – Restricted

The purpose of this grant is to support the provision of six recovery hubs providing community and day programmes (Cork North City, Cork South City, Cork East, Cork West, Cork North and Kerry) in order to help client's end their dependence on drugs and alcohol in the Southwest region. Funds are applied to staffing, programme, administration staff costs both direct and indirect.

5. Department of Justice & Equality – Probation Service – Restricted

The purpose of this grant is to support the provision of quality community and residential treatment and rehabilitation services targeted at probation service clients in order to help this group end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

6. Community Employment Scheme – Department of Social Protection -Restricted

The purpose of this grant is for the provision of a Community Employment Scheme sponsored within Coolmine TC Therapeutic Community and funded by the Department of Social Protection. The Community Employment Scheme provides a progression pathway into training\employment for our clients upon completion of their residential treatment. Funds are applied to the CE supervisor salaries, CE participant wages and training\material costs.

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for the year ended 31 December 2025

7. Other Grants and Miscellaneous Income – Restricted

	2025	2024
RTE Toyshow	72,887	57,000
Dublin North East Drug & Alcohol Task Force- Recovery Month		2,600
Cork North City	136	1,000
Cork City Council	614	1,490
Cork South City	9,000	
VAT Refund		6,432
Leargas/Erasmus	125,291	24,212
ESB Grant		8,000
Lodge Grant -Bathrooms	784	8,750
Fingal Co Co - Solar Panels		31,000
Fingal Co Co- Lodge	1,200	2,970
SAOR Funding	27,850	29,750
Race for Life	17,559	11,364
Bon Secours		1,800
HSF Medical Room Grant		3,000
Keelings	21,948	30,838
CE Scheme Grants	19,136	
SEAI Grant for Solar Panels	5,880	
Miscellaneous Income		8,728
	302,284	228,934

Coolmine TC Therapeutic Community is compliant with relevant tax circulars including 44/2006 'Tax Clearance Procedures Grants, subsidies and Similar Type Payments.'

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
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6. EXPENDITURE ON RAISING FUNDS & CHARITABLE ACTIVITIES

	2025	2024
	€	€
Raising Funds		
Fundraising costs	33,889	20,941
	<u>33,889</u>	<u>20,941</u>
Staff Costs		
Wages and Salaries	6,626,588	6,367,359
Employers PRSI	702,042	668,995
Payroll costs	13,296	11,551
Staff defined contribution pension costs	175,365	174,212
Staff recruitment costs	17,670	35,069
Staff training	46,763	46,787
Travel and Subsistence	255,806	168,823
	<u>7,837,530</u>	<u>7,472,796</u>
Professional Costs		
Clinical governance/nurse	18,000	13,333
Legal and professional	55,054	35,431
Auditor's remuneration	20,405	17,177
Subscriptions & Professional Memberships	21,604	19,049
Psychiatric services	20,400	17,910
Conference and Seminars	18,295	12,243
Board Expenses	856	1,517
Clinical supervision & employee counselling	67,589	52,869
	<u>222,203</u>	<u>169,529</u>
Client Costs		
Resident's allowance	160,850	148,250
Clothes, leisure, and travel	100,967	59,563
Food	195,281	153,300
Careers, Education & Training	13,827	9,213
Recovery Through Nature supplies	21,948	13,274
Graduations – Venue & Other Costs	1,677	4,197
Creche Supplies	4,284	14,892
	<u>498,834</u>	<u>402,689</u>

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Facilities & Admin Costs

Insurance	200,944	200,862
Rent payable	489,540	359,502
Security and Waste	140,489	85,107
Office Equipment	40,779	56,567
Light and Heat	136,402	157,949
Repairs and Maintenance	281,532	222,070
Printing, postage, and stationery	51,917	31,294
Advertising	29,759	12,769
Telephone	70,282	82,698
Computer costs	193,712	146,018
Bank charges	4,985	5,143
General expenses	3,862	7,927
Medical - First Aid Supplies	15,118	20,264
Medical - Training Supplies	3,673	2,166
Write off Fixed assets	-	57,447
Depreciation	119,191	123,456
Small Capital Items	47,160	-
	1,829,345	1,303,335
Ashleigh House Refurbishment	45,795	213,961
Total Expenditure	10,467,596	8,646,634

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NOTES TO THE FINANCIAL STATEMENTS
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7. FUNDING AND EXPENDITURE BY INCOME SOURCE

	Total	HSE - CH09	HSE- CH07	HSE- CH06	HSE - CH03	HSE - CH04	RESTRICTED				UNRESTRICTED
							NRDTF/BLDTF /SICDADTF	Dept of Justice & Equality - Probation Service	Dept of Social Protection	Other Grants and Misc. Income	Total Unrestricted/ Designated Income
INCOME	11,052,821	3,170,202	717,581	70,000	1,448,994	2,811,978	71,000	746,000	155,929	302,284	1,558,853
EXPENDITURE											
Staff Costs											
Wages and Salaries	6,626,588	2,749,603	483,334	54,260	854,217	1,637,571	63,831	477,516	160,777	29,523	115,956
Employers PRSI	702,042	304,007	51,612	6,122	88,414	178,849	6,542	50,590	-	2,942	12,964
Payroll costs	13,296	5,823	-	-	2,127	4,388	-	958	-	-	-
Staff defined contribution pension costs	175,365	94,809	10,904	3,649	27,322	23,727	345	12,637	99	-	1,873
Staff recruitment costs	17,670	8,702	1,875	240	1,620	3,780	180	1,273	-	-	-
Staff training	46,763	22,719	1,680	-	3,652	12,395	-	3,370	300	1,820	827
Travel and Subsistence	255,806	29,333	2,755	671	22,745	83,799	-	18,434	32	96,099	1,938

Coolmine TC Therapeutic Community
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for the year ended 31 December 2025

Expenditure cont..	Total	HSE - CH09	HSE- CH07	HSE- CH06	HSE - CH03	HSE - CH04	RESTRICTED				UNRESTRICTED	
							NRDTF/ BLDTF/ SICDADTF	Dept of Justice & Equality - Probation Service	CE Scheme Dept of Social Protection	Other Grants and Misc. Income	Total Unrestricted/ Designated Income	
Professional Costs												
Clinical governance/nurse	18,000	16,703	-	-	-	-	-	1,297	-	-	-	-
Legal and professional	55,054	26,077	2,370	-	9,969	10,669	-	3,969	-	2,000	-	-
Ashleigh House Refurbishment	45,795	-	-	-	-	-	-	-	-	-	-	45,795
Auditor's remuneration	20,405	16,453	-	-	481	2,001	-	1,470	-	-	-	-
Subscriptions & Professional Memberships	21,604	12,126	3,296	60	1,400	2,500	102	1,556	-	-	-	565
Psychiatric services	20,400	9,690	9,240	-	-	-	-	1,470	-	-	-	-
Conference and Seminars	18,295	11,704	-	-	1,331	3,197	-	1,318	-	195	-	550
Board Expenses	856	795	-	-	-	-	-	61	-	-	-	-
Clinical supervision & employee counselling	67,589	20,854	4,550	-	13,388	23,927	-	4,870	-	-	-	-
Client Costs												
Resident's allowance	160,850	-	-	-	-	-	-	11,591	-	-	-	149,259
Clothes, leisure, and travel	100,967	30,856	12,819	-	18,012	20,821	-	7,276	35	6,963	-	4,185
Food	195,281	111,083	35,202	-	26,418	8,175	-	14,073	130	112	-	88
Careers, Education & Training	13,827	1,583	50	-	368	834	-	286	9,972	734	-	-
Return to Nature Equipment	21,948	-	-	-	-	-	-	-	-	21,948	-	-
Graduations - Venue & Other Costs	1,677	803	44	-	192	396	-	121	-	-	-	121
Creche Supplies	4,284	1,949	48	-	1,951	27	-	309	-	-	-	-

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS

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Expenditure Cont.	Total	RESTRICTED									UNRESTRICTED
		HSE - CH09	HSE-CH07	HSE-CH06	HSE - CH03	HSE - CH04	NRDTF/BLDTF/SICDADTF	Dept of Justice & Equality - Probation Service	Dept of Social Protection	Other Grants and Misc. Income	Total Unrestricted Income
Facilities & Admin Costs											
Insurance	200,944	82,973	21,253	-	30,795	51,361	-	14,480	-	82	-
Rent payable	489,540	267,515	38,475	-	118,668	29,605	-	35,277	-	-	-
Security, Waste, Cleaning	140,489	37,838	9,846	-	17,909	62,715	-	10,124	-	2,057	-
Office Equipment	40,779	9,619	2,638	-	5,766	19,356	-	2,939	189	28	244
Light and Heat	136,402	56,301	21,278	-	14,427	34,567	-	9,829	-	-	-
Repairs and Maintenance	281,532	127,052	19,768	-	26,973	83,782	-	20,287	2,588	-	1,082
Printing, postage, and stationery	51,917	25,467	1,748	-	10,431	10,100	-	3,473	21	-	677
Advertising & Public Relations	29,759	5,879	-	-	1,193	3,294	-	2,145	-	-	17,248
Telephone	70,282	31,493	2,878	-	8,497	22,157	-	5,065	192	-	-
Computer costs	193,712	84,924	4,925	-	28,324	60,699	-	13,959	-	881	-
Fund-raising costs	33,889	-	-	-	-	-	-	-	-	-	33,889
Bank charges	4,985	3,793	9	-	79	337	-	359	10	-	398
General expenses	3,862	2,718	645	-	175	46	-	278	-	-	-
Medical - First Aid Supplies	15,118	6,173	4,586	-	3,011	259	-	1,089	-	-	-
Medical – Training Supplies	3,673	1,365	1,311	-	-	-	-	265	-	732	-
Depreciation	119,191	57,212	24,153	-	79	29,158	-	8,589	-	-	-
Small Capital Items	47,160	11,663	1,179	-	8,013	13,457	-	3,398	-	9,450	-
Total Expenditure	10,467,596	4,287,657	774,471	65,002	1,347,947	2,437,949	71,000	746,000	174,345	175,566	387,659
(Deficit)\Surplus	585,225	(1,117,455)	(56,890)	4,998	101,047	374,029	-	-	(18,416)	126,718	1,171,194
Allocation of Central Costs	-	1,117,455	56,890	(4,998)	(101,047)	(374,029)	-	-	-	-	(694,271)
Adj. (Deficit)\Surplus	585,225	-	-	-	-	-	-	-	(18,416)	126,718	476,923

Coolmine TC Therapeutic Community
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8. EMPLOYEES

The average monthly number of employees during the year was 179 (2025 - 172).

	2025	2024
	Number	Number
Management	16	16
Services Support HQ	12	10
Front line Staff	141	142
Community Employment Scheme	10	10
	<u>179</u>	<u>178</u>

The staff costs comprise:

	2025	2024
	€	€
Wages and salaries	6,626,588	6,367,359
Social security costs	702,042	668,995
Pensions costs	175,365	174,212
	<u>7,503,995</u>	<u>7,210,566</u>

The number of higher paid employees are as follows:

	2025	2024
€60,000 - €70,000	3	3
€70,001 - €80,000	2	3
€80,001 - €90,000	3	2
€90,001 - €100,000	1	0
	<u>9</u>	<u>8</u>

The CEO's remuneration is €97,146 per annum.

9. PENSION COSTS – DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pensions costs amounted to €175,365, (2025: €174,212). There were pensions costs accrued at year end of €32,682 (2025: €24,193).

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10. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2025	2,601,262	207,337	171,256	49,827	3,029,682
Additions	175,482	7,372	-	-	182,854
Disposals	-	-	-	-	-
At 31 December 2025	<u>2,776,744</u>	<u>214,709</u>	<u>171,256</u>	<u>49,827</u>	<u>3,212,536</u>
Depreciation					
At 1 January 2025	911,586	142,286	103,542	24,845	1,182,259
Charge for the year	57,390	20,071	29,747	11,980	119,188
Charge on disposals	-	-	-	-	-
At 31 December 2025	<u>968,976</u>	<u>162,357</u>	<u>133,289</u>	<u>36,825</u>	<u>1,301,447</u>
Carrying amount					
At 31 December 2025	<u>1,807,768</u>	<u>52,352</u>	<u>37,967</u>	<u>13,002</u>	<u>1,911,089</u>
At 31 December 2024	<u>1,689,676</u>	<u>65,051</u>	<u>67,714</u>	<u>24,982</u>	<u>1,847,423</u>

11. RECEIVABLES

	2025	2024
	€	€
Trade receivables	16,583	37,174
Other receivables	2,788	585
Prepayments	52,166	38,910
Accrued income	56,011	149,628
	<u>127,548</u>	<u>226,297</u>

12. PAYABLES

	2025	2024
Amounts falling due within one year	€	€
Trade payables	103,688	96,560
Taxation	142,247	150,056
Other payables	20,962	19,734
Accruals	340,046	347,107
Deferred Income	1,243,424	800,149
	<u>1,850,367</u>	<u>1,413,606</u>

Coolmine TC Therapeutic Community
 (A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 31 December 2025

Deferred Income Detail	2025	2024
	€	€
CH09 – East Region	75,513	9,600
CHO9 – East Region Housing First	269,862	-
CH07 – East Region	-	12,000
CH04 – South West Region	552,935	522,160
Probation Services	261,000	155,474
North Dublin Regional Task Force	-	6,667
Other Grants	84,115	94,248
Total	<u>1,243,424</u>	<u>800,149</u>

13. FINANCIAL COMMITMENTS

At 31 December 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2025	2024
	€	€
Not later than 1 year	154,000	154,000
Later than 1 year and not later than 5 years	448,976	512,726
Later than 5 years	350,000	440,250
Total	<u>952,976</u>	<u>1,106,976</u>

14. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2025.

15. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the Company since the year end.

16. RELATED PARTY TRANSACTIONS

In January 2006, Coolmine TC Housing Association CLG was incorporated and is controlled by Coolmine TC Therapeutic Community CLG.

Coolmine TC Therapeutic Community CLG has agreed to be responsible for the management and financing of Coolmine TC Housing Association CLG. There were no transactions during the year.

17. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	3,522,214	2,465,145
	<u>3,522,214</u>	<u>2,465,145</u>

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

18. ANALYSIS OF MOVEMENT IN FUNDS

	Opening Reserves 2025	Incoming Resources 2025	Resources Expended 2025	Transfers Funds 2025	Closing Reserves 2025
	€	€	€	€	€
Restricted	1,143,339	9,493,968	(10,079,937)	694,271	1,251,641
Unrestricted	1,266,556	1,260,754	(341,864)	(694,271)	1,491,175
Designated	715,364	298,099	(45,795)	-	967,668
Total	3,125,259	11,052,821	(10,467,596)	-	3,710,484

Restricted funds represent income received subject to specific conditions imposed by the funder. These primarily relate to State funding from the HSE, Department of Justice, and other statutory and grant bodies, and are applied solely to the delivery of defined services and programmes in accordance with the relevant funding agreements. Unspent amounts at the reporting date are carried forward to meet future expenditure on those specified activities.

Unrestricted funds are general funds available for use at the discretion of the Board of Directors in furtherance of the charitable objectives of the organisation. These funds arise primarily from donations, fundraising activities and resident contributions and are used to support core operations and to meet funding shortfalls on restricted activities where permitted.

Designated reserves form part of unrestricted funds that have been set aside by the Board for specific future purposes. At 31 December 2025, designated reserves of €967,668 relate to funds received from the Mediolanum Philanthropy Collective, which have been ringfenced by the Board to support the development of a long-term residential facility in the Mid-West region.

During the year, €694,271 was transferred from unrestricted to restricted funds to support programme delivery and ensure compliance with funding requirements.

At year end, total funds carried forward amounted to €3,710,484 (2024: €3,125,259), comprising €1,251,641 in restricted funds, €1,491,175 in unrestricted funds and €967,668 in designated reserves.

The Board monitors the level of reserves on an ongoing basis to ensure the organisation maintains sufficient financial stability to meet its operational commitments while continuing to deliver services. Unrestricted reserves are maintained at a level that provides appropriate working capital and protects against funding volatility, while restricted reserves are applied strictly in accordance with funder conditions.

19. CONTINGENT LIABILITIES

The company had no material contingent liabilities at the year-ended 31 December 2025.

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on
03 June 2026 | 14:04 BST

COOLMINE TC THERAPEUTIC COMMUNITY
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

	2025	2024
Income		
CHO7 HSE Funding - East Region	717,581	611,073
CHO9 HSE Funding - East Region	3,170,202	3,019,506
CHO3 HSE Funding - MidWest Region	1,448,994	1,526,793
CHO4 HSE Funding - SouthWest Region	2,811,978	2,688,813
CH06 HSE Funding – East Region	70,000	8,750
NRDTF - Restricted	40,000	13,333
Department of Justice & Equality - Probation Service	746,000	671,107
Community Employment Scheme Income	155,929	126,739
BLDTF- Restricted	30,000	30,000
SICDADTF-Restricted	1,000	27,500
Other Grants and Miscellaneous Income - Restricted	302,284	228,934
Donations & Fundraising - Unrestricted	326,808	183,062
Resident Contributions - Unrestricted	656,227	636,630
Other Grants and Miscellaneous Income - Unrestricted (Pobal)	277,719	205,255
Mediolanum Income – Unrestricted Designated fund	298,099	491,250
	=====	=====
	11,052,821	10,468,745
	=====	=====

Expenditure	2025	2024
Raising Funds	33,889	20,941
Staff Costs		
Wages and Salaries	6,626,588	6,367,359
Employers PRSI	702,042	668,995
Payroll costs	13,296	11,551
Staff defined contribution pension costs	175,365	174,212
Staff recruitment costs	17,670	35,069
Staff training	46,763	46,787
Travel and Subsistence	255,806	168,823
Professional Costs		
Clinical governance/nurse	18,000	13,333
Legal and professional	55,054	35,431
Ashleigh House refurbishment	45,795	213,961
Auditor's remuneration	20,405	17,177
Subscriptions & Professional Memberships	21,604	19,049
Psychiatric services	20,400	17,910
Conference and Seminars	18,295	12,243
Board Expenses	856	1,517
Clinical supervision & employee counselling	67,589	52,869
Client Costs		
Resident's allowance	160,850	148,250
Clothes, leisure, and travel	100,967	59,563
Food	195,281	153,300
Careers, Education & Training	13,827	9,213
Return to Nature - Equipment	21,948	13,274
Graduations - Venue & Other Costs	1,677	4,197
Creche Supplies	4,284	14,892
Facilities & Administration Costs		
Insurance	200,944	200,862
Rent payable	489,540	359,502
Security and Waste	140,489	85,107
Office Equipment	40,779	56,567
Light and Heat	136,402	157,949
Repairs and Maintenance	281,532	222,070
Printing, postage, and stationery	51,917	31,294
Advertising	29,759	12,769
Telephone	70,282	82,698
Computer costs	193,712	146,018
Bank charges	4,985	5,143
General expenses	3,862	7,927
Medical - First Aid Supplies	15,118	20,264
Medical - Training Supplies	3,673	2,166
Depreciation	119,191	123,456
Write off of Fixed Assets	-	57,447
Small Capital Items	47,160	-
	<u>10,467,596</u>	<u>9,851,155</u>
Net surplus	<u>585,225</u>	<u>617,590</u>