

Company Number: 50621

Coolmine Therapeutic Community

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

Directors' Report and Financial Statements

for the year ended 31 December 2022

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 17
Directors' Responsibilities Statement	18
Independent Auditor's Report	19 - 21
Statement of Financial Activities	22
Statement of Financial Position	23
Statement of Cash Flows	24
Notes to the Financial Statements	25 - 38
Supplementary Information on Income and Expenditure Account	39 - 41

Coolmine Therapeutic Community

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

DIRECTORS AND OTHER INFORMATION

Directors	Dick Brady Billy Carr Carthage Conlon Alan Connolly Patricia Doherty (resigned 17 May 2022) Emma Farrell Edward Matthews (resigned 14 June 2022) James McKeon Mary Galvin Sarah Morton Tony Quilty John O'Sullivan (appointed 14 June 2022) Paul Ledwidge (appointed 14 June 2022)
Company Secretary	Carthage Conlon
Company Number	50621
Charity Number	5902
Charities Regulatory Authority Number	20009687
Registered Office and Business Address	Ashleigh House Damastown Walk Damastown Industrial Park Dublin 15 D15 HK12
Independent Auditors	PKF O'Connor, Leddy and Holmes Limited Century House Harold's Cross Road Dublin 6W D6W P993
Bankers	Allied Irish Banks PLC 7/12 Dame Street Dublin 2 D02 KX20 Ulster Bank 79-80 Camden Street Lower Dublin 2 D02 HA29
Solicitors	O'Mara Geraghty McCourt Solicitors 51 Northumberland Road Ballsbridge Dublin 4 D04 PD32 Patrick R O'Reilly & Co Solicitors 9-10 South Great Georges Street Dublin 2 D02 PN81

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

The directors present their report and the audited financial statements for the year ended 31 December 2022

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, we comply with the Statement of Recommended Practice (SORP). The 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 2022.

Financial Results

The results for the financial year reflect a net surplus of €220,788 (2021: €8,728).

Income of €7,910,053 shows an increase of €2,026,590, mainly relating to an increase in funding from the HSE for certain projects including a once off 2022 allocation of €230,171. The main HSE fund CHO09 incurred a deficit for the year of €378,718, which was funded by way of a transfer from unrestricted results for the year of €378,718. There were also additional donations received during the year totalling €243,405.

Expenditure of €7,689,265, represents an increase of €1,814,530 over 2021 which relates to an increase in payroll costs especially relating to rapid strategic growth in MidWest and SouthWest regions, as well as inflationary uplift in administrative costs.

The balance sheet at the year-end shows net assets of €1,551,129 (2021: €1,330,341), which is funded by way of unrestricted and restricted reserves of €1,172,634 and €378,495 respectively.

The results for the financial year and state of affairs of the company are set out in the statement of financial activities and the balance sheet on page 15 and 16 respectively and are deemed satisfactory by the directors.

Directors and Secretary

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

Dick Brady
Billy Carr
Carthage Conlon
Alan Connolly (Chairman)
Patricia Doherty (resigned 17 May 2022)
Emma Farrell
Edward Matthews (resigned 14 June 2022)
James McKeon
Mary Galvin
Sarah Morton
Tony Quilty
John O'Sullivan (appointed 14 June 2022)
Paul Ledwidge (appointed 14 June 2022)

The secretary who served throughout the year was Carthage Conlon.

Objectives and activities

Coolmine believes that everyone should have the opportunity to overcome addiction and lead a fulfilled and productive life.

Coolmine 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 their families in Ireland.

Established in 1973, Coolmine was founded, and remains grounded within, the philosophies of the Therapeutic Community (TC) approach to addiction treatment. Since the time of its establishment, Coolmine programmes are viewed as specialist and largely residential rehabilitation programmes working with the most marginalised in Irish society.

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

During 2022 we grew and consolidated our service provision across 14 premises in the East (6), Mid-West (2) and South-West (6) regions of Ireland. We work with marginalised 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 clients is a history of intergenerational addiction. The Coolmine Parents under Pressure Study, 2014 found that four out of five of our clients grew up in households where either one or both parents had acute addiction problems.

Whilst we recognise that many problem drug/alcohol users will neither need nor benefit from programmes of this intensity, for those assessed as being in need of our programmes, it is vital that we continue to offer highly structured residential rehabilitation of this kind. We are the only addiction Therapeutic Community provider in Ireland.

Our services are provided on a continuum of care models and range from outreach, assessment, pre-entry supports, stabilisation programmes, primary treatment through to integration and aftercare services. This includes the only residential Therapeutic Community services in Ireland.

Coolmine is committed to a vision of recovery which strives for an enhanced quality of life rather than mere abstinence from drugs and alcohol. Through service provision embedded in a continuum of care, we support clients to stabilise, detoxify and remain drug and alcohol free. Furthermore, we are committed to assisting them to improve their quality of life, enhance family and interpersonal relationships, progression of health, housing, educational, training and employment outcomes.

Service Review

In what was another challenging year due to Covid 19, the continued expansion of the services in both the Mid-West and South-West, was very successful. This expansion, in line with our Strategic Plan, provides the services to more clients nationally. The existing services continued to operate satisfactorily.

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 Ireland, HSE Southwest addiction services and the Probation Services for treatment options, assessment and pre-entry group supports. In 2021 we enhanced and created new pathways to treatment through targeted service delivery for travelers and new community members, homeless clients, young people, and families.

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

- National outreach and assessment, including assessment for residential and/or community detox.
- Outreach and assessment in the Irish Prison estate
- Assertive outreach/in reach for Travellers & new communities, homeless & acute hospital settings
- Satellite Clinics Midwest & Southwest
- Drop-in service
- HSE needle exchange
- Pre-entry programmes nationally
- Reduce the use/ Here & Now groups.
- Stabilisation programmes
- Contingency Management
- Community Case Management
- Public Health Nurse
- Pre- & Post Natal maternity support
- Visiting GP
- Psychiatric Service
- Hepatitis C referral & treatment
- Guide Clinic
- Health Promotion
- Covid Supports which included, onsite testing, vaccination, and public health education.

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

Housing

In 2022 Coolmine worked in collaboration with various housing providers to secure accommodation for our clients:

- Peter Mc Verry Trust
- De Paul
- Daisy House
- Dublin Simon Community
- Cork Simon Community
- Focus Ireland
- Sophia Housing
- Novas Limerick
- Housing Assistance Payments Scheme
- Social housing

Client participation

Coolmine's client participation strategy has been in existence for the last 16 years. The service comprises of client led meetings across all our services to provide feedback on the quality of Coolmine service delivery. The regional Client Co-Ordinator's provide feedback to management on suggested improvements to services, ranging from physical environment, therapeutic interventions through to organisational policy and procedures. Client feedback is raised and responded to at 6 weekly regional client forums chaired by the Coolmine Continuum of Care Manager. In addition, a national client forum, attended by all client coordinators, is held quarterly, and chaired by a board member.

Coolmine Family Support Services

Coolmine Family Support Service offers guidance and support to concerned persons who are affected by addiction. Family support workers are trained in 'Putting the Pieces Together' and CRAFT. The Family Support workers meet with each family member on a one-to-one basis to discuss their individual needs and a group programme is also provided.

Coolmine Therapeutic Community
 (A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
 for the year ended 31 December 2022

COOLMINE SERVICE / LOCATION	PROGRAMME	NUMBER OF INDIVIDUALS	RETENTION RATE
Ashleigh House	Residential Phase 1	54	74%
Ashleigh House	Integration Phase 2	15	87%
Ashleigh House	Aftercare Phase 3	30	86%
Coolmine Lodge	Residential Phase 1	95	76%
Coolmine Lodge	Integration Phase 2	36	93%
Coolmine Lodge	Aftercare Phase 3	43	93%
Coolmine House	Welcome/Stabilisation Programme	48	76%
Coolmine House	Drug Free Day Programme	38	62%
Coolmine House	Aftercare	20	87%
Coolmine House	Contingency Management Programme	27	64%
D15 CAT	Pre-Entry Programme	237	N/A
D15 CAT	Community Alcohol Programme	39	60%
D15 CAT	Young Persons Case Management	15	67%
D15 CAT	Young Persons Programme	59	100%
D15 CAT	Case Management (Over 25s)	49	100%
D15 CAT	Cocaine Programme	43	66%
D15 CAT	Family Support	31	94%
Coolmine Midwest	New Referrals Referred to below services	262	N/A
Coolmine Midwest	Case Management	107	N/A
Coolmine Midwest	Stabilisation	10	30%
Coolmine Midwest	Welcome Group	47	N/A
Coolmine Southwest	Clients Accessing Support Referred to below services	995	N/A
Coolmine Southwest	Case Management	419	66%
Coolmine Southwest	Here & Now Group	162	66%
Coolmine Southwest	Reduce the Use Group	16	100%
Coolmine Southwest	Pre-Entry Programme	12	N/A
Coolmine Southwest	Holistic	41	77%

Coolmine Therapeutic Community
 (A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
 for the year ended 31 December 2022

Coolmine Southwest	Aftercare + Recovery Skills	15	90%
Parents Under Pressure	Coolmine Lodge	49	62%
Parents Under Pressure	Ashleigh House	48	60%
Parents Under Pressure	Coolmine House	24	58%
Parents Under Pressure	D15 CAT	0	89%
Parents Under Pressure	Coolmine Midwest	29	71%
COOLMINE SERVICE / LOCATION	SUPPORT SERVICE		
Homeless (Winter Plan and PACT)	Individual Engagements		385
Homeless Response PACT	Client's Case Managed		105
Social Inclusion Outreach	Individuals from Travelling Community Case Managed		40
Dublin Admissions Team	Comprehensive Assessments		332
Prison	Assessments with Prison Clients		35
Nursing/Medical Services	Client Medical Reviews/Encounter		3100
Nursing/Medical Services	Client Psychiatric Reviews		504
Nursing/Medical Services	Clients Admitted for Detox		16
Nursing/Medical Services	Clients supported through Hep C testing & treatment		18
Career Guidance	Individual Clients accessing Career Guidance		35
Community Employment Scheme	Clients Secured Full-Time Employment		3
Community Employment Scheme	Clients Secured Part-Time Employment		3
Social Enterprise Scheme	Clients employed		2

Coolmine Therapeutic Community
 (A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
 for the year ended 31 December 2022

Strategic Plan 2019-2022 Pathways to Recovery



During 2022 Coolmine completed 88% of our 2019-2022 Strategic Plan Pathways to Recovery as evidenced below:

Strategic Objective One: Improve Core services.

85% positive progression rate to employment, training and education has been achieved.

95% positive housing move on rate achieved for our clients post residential achieved in collaboration with Focus Ireland, PMVT and DePaul.

100% employment/education/training rate has been met for our Community Employment Scheme. Training and employment outcomes include PALC Prep for College, Social Studies course, Hairdressing, Safe Pass/Manual Handling, and community employment placements. Our Bee keeping and soap making social enterprise activity continues under the guidance of our *Social Enterprise Development Group*.

100% achieved in 2021- 2 community PuP therapists in place East Region (funded by Rethink Ireland) - expired April 2022 & currently seeking funding.

Strategic Objective Two: Grow New Services

Opened second mother and child residential treatment service achieved-20 high risk family placements provided in Mid-West 2022

100% achieved 8 assertive in/outreach workers achieved nationally (2 per region)

Delivered first Parents Under Pressure training hub in Ireland (PuP)

53 PuP Trainee placements (internal & external) were delivered

2 PuP trainers in Coolmine certified by Griffith University, Brisbane, Australia

100% achieved Pre-entry, Stabilisation and Day programmes provided in 10 sites across East, Mid-West and South-West regions

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

Strategic Objective Three: Drive Engagement

Investment in staff development and well-being achieved year end 2021 (Culture Audit metric)
100% of management are engaged in Leadership development through Servant Leadership training participation.
Winter away day/team lunch, Lunchtime walks, Recovery walk, running groups, Couch to 5k programme, Operation Transformation challenge.
Team building and knowledge sharing talks launched 2022.
100% delivered & dissemination of our research/conference presentations.

Strategic Objective Four: Fund for Future

97% increase in state income from a baseline Year end 2019
11% non-restricted seed and investment funding achieved during lifetime of the plan.
Onboarded 5 new corporate partners in 2020/21
2% capital investment income achieved and sustained 2019-2022

Strategic Objective Five: Delivering Excellence

4 Audit & Risk Committees overseeing annual compliance reviews and improvement plans achieved.
Onboarded skilled and experienced Head of Finance & Support service leading out on annual audit and risk programme.
50% progress on our IT infrastructure and outcome monitoring system achieved.
Finance controls tested quarterly – 90% pass rate achieved.

2023-2026 Strategic Plan

During 2022 we commenced with the development of our new strategic plan. The overarching principles underpinning the development of this plan were that all key stakeholders impacted by Coolmine's service activity have the opportunity to learn more about the organisation, to share their perceptions of our strengths and weaknesses, and to discuss critical issues affecting, or likely to affect, Coolmine into the future.

As such we employed a five-phase timeline ratified at March 2022 board meeting March 2022 to guide the development of Coolmine's Strategic Plan 2023-2026.

The Strategic Plan Implementation Group (SPIGs) conducted a final review of the 2019- 2022 Strategic Plan in June 2022. This work fed into an organisational away day July 2022 to start to identify the strategic priorities for board consideration.

In June 2022 Coolmine's Board of directors and Senior Management team members participated in a Strategy Planning Day facilitated by an external facilitator, Mr Marcus Keane.

A situational analysis consisting of the following took place:

- Implementation status of 2019-2022 Strategic Plan actions
- Statistical Trend Analysis 2019-2021
- Staff satisfaction Survey feedback 2019-2021
- Client satisfaction Survey feedback 2019- 2021
- Funding Analysis 2019-2022

In addition, a deep review of the external policy environment was conducted to Coolmine's strategic direction.

During June to September 2022, we commenced with an external consultation process with key stakeholders on Coolmine's strategic priorities/direction.

Over 30 external stakeholders provide us with valuable input on the strategic priority areas as well as feedback on organisations role, capacity, profile, and service delivery in the sector.

During November 2022, the Senior Management Team drafted the Strategic Plan, framed within the broad strategic pillars, and cognisant of the consultation feedback.

Coolmine Therapeutic Community

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

DIRECTORS' REPORT

for the year ended 31 December 2022

The high-level summary of the Strategic priority areas and goals are set out below:

STRATEGIC PRIORITY ONE: Service Delivery Excellence

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

STRATEGIC PRIORITY TWO: Policy & Public Awareness

GOAL: To build upon and strengthen our reputation as a leading provider of addiction services and supports, to be a strong influencer of policy and increase public awareness on, and knowledge of, the wider social determinants of addiction in Ireland.

STRATEGIC PRIORITY THREE: People, Process & Leadership

GOAL: To add value by providing strong, consistent, and effective support for managers and staff, demonstrating understanding and sensitivity to the challenges and priorities faced in delivering services and providing leadership and consistency in the development and delivery of focussed people solutions.

STRATEGIC PRIORITY FOUR: Finance & Sustainability

GOAL: To strengthen our finances and infrastructure in order to; sustain our organisation into the future, maintain the standard and range of services and to underpin ongoing efforts to deliver services where they are most needed.

We shall publish our 2023-2026 Strategic Plan during our 50th Year celebrations in Q2 2023.

PRINCIPAL RISKS AND CHALLENGES

The Company reviews its risks on an ongoing basis and puts plans in place to mitigate these risks. The following key risks were identified during 2022:

Strategic Growth

2021-2022 marks a period of rapid expansion and consolidation of Coolmine services in the East, Mid-West, and South-West regions. With the support of the Audit and Risk Committee, the key expansion risks identified were:

- Building integrated services within a geographically dispersed delivery model is very challenging and requires a significant stepping up of the leadership/management and governance approach (Natural tendency of geographically dispersed services is to towards independent/silo operations)
- Undertaking large scale expansion in a tight time frame also requires significant systems, process, and practice investment. There is a requirement for structured and customised Human Resource Management, Training & Development, Quality & Safety, Finance, Communications, IT and Risk management systems.

The main mitigation approach to ensure the culture of Coolmine becomes embedded in the growth regions was a targeted HR recruitment drive to onboard leaders experienced and capable of driving the new recovery-based culture in the region.

In terms of resourcing and finance, a full-cost funding model (with the inclusion of an appropriate management fee as % of all costs) is now employed for any new service expansion, with the Dublin Ringwood office operating a shared-service model for back-office functions (IT, Finance and HR). Additional resource for these back-office functions form part of any new service level agreement to ensure the organisation continues to run efficiently and cost-effectively as we grow.

Staffing

The most significant risk facing Coolmine is staff retention. The staff turnover rate during 2022 averaged 34%. This high turnover rate is directly linked to salary differentials between our staff (Section 39) and comparator roles in the Public Service. During Q4 2022 we took some interim measures to arrest the high staff turnover rate in Coolmine. In addition, we have been actively lobbying on this issue during the year through formal and informal engagements with politicians, funders, and other key stakeholders. While there was no move to include Section 39 organisations in the recent public sector pay negotiations 'pay parity' continues to be our long-term objective and we will continue to pursue this goal on our own and as a member of representative associations in this sector.

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

For Coolmine, our staff are our services. They deliver and require continual professional development and support to be innovative and strong in their performance. A programme of core staff training, development and well-being supports was delivered in 2022.

Coolmine has expanded and consolidated our service provision during 2022. Parallel with this process we have conducted a full audit and risk programme of work to ensure, and safeguard, that the best possible service is delivered to our clients and their families. Internal audit, Clinical governance, quality standards, compliance with legislative requirements and quality assurance are incorporated into operational practice and reviewed regularly. As a consequence of these developments an emerging risk is key person dependency. In 2022 we continued our process to define the key tasks and competencies required to ensure contingencies and put in place succession plans to safeguard the organisations service delivery into the future.

Funding

The most significant risk facing Coolmine is unsustainable service delivery due to a reduction in core funding. Coolmine 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 increased compliance environment. Any reduction in funding will threaten front line services. Any service adaptations or growth of new services shall be on a full cost model in 2023. In Coolmine we manage this risk through open, transparent, and regular communication with our funders.

Covid-19 Pandemic

Coolmine's services- community, day, residential and recovery- expanded and adapted to reflect the new normal of Covid-19. To ensure continued safety of our staff and clients, whilst maintaining optimum service delivery, we continued to implement public health guidelines/protocols across the organisation, work from home where possible, social distancing, increased hand hygiene, reduced group sizes, deferral of family visits etc. To enable these new ways of working our IT infrastructure/ resourcing was focused on during 2022.

During 2022 the following contingency and mitigation measures remain in place to ensure the health and safety of Coolmine's clients and staff and to reduce exposure to Covid-19:

- Risk assessments across all services to ensure health, welfare and safety of all clients engaged in community, day, residential, aftercare and graduate programmes in Coolmine.
- An organisational contingency plan & regular briefings and updates based on NPHE\public health guidance for all staff.

As we navigated the ongoing pandemic through 2022, we closely monitored changing public health guidelines and continued to react immediately as required. Covid briefings occur twice weekly, led by the Coolmine Covid Coordinator and all NPHE guidelines are followed within all Coolmine facilities.

GOVERNANCE

Coolmine Therapeutic Community Ltd (Coolmine) 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 Memorandum and Articles of Association which establishes the objects and powers of the company. The objects clause of Coolmine's Constitution was revised and approved by the board of Directors during 2022. 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.

Coolmine is focused on delivering quality outcomes. Our vision is that everyone should have the opportunity to overcome addiction and live a fulfilled and productive life.

In order to fulfill our vision Coolmine is deeply committed to maintaining high standards of corporate governance and stewardship. We have taken action to ensure that the organisation is fully compliant with the principles outlined in the requirements of the Charities Governance Code issued by the Charities Regulator. A review of the organisation's compliance with the principles of each Code is conducted annually. In 2022 this work programme was completed and culminated in our Annual Report submission to the Charities Regulator.

Coolmine Therapeutic Community

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

DIRECTORS' REPORT

for the year ended 31 December 2022

Coolmine complies with the Statement of Recommended Practice for Accounting & Reporting by Charities (SORP) alongside the Governance Code, Fundraising Principles and General Data Protection Regulations (GDPR).

In 2022 we reviewed and submitted the HSE's Annual Compliance Statement (ACS). This included confirming our compliance with Governance, Internal Code of Governance, Risk Management, Remuneration, Finance, Capital Assets, Taxation, Procurement and Other Matters (Part 1) and specific governance requirements to which Coolmine's Board adheres to in respect of the HSE Service Arrangement, Corporate Governance, operation of the Board, establishment of Board sub committees and the Board's Code of Conduct (Part 2).

Furthermore, during 2022 the HSE conducted an Internal Audit of Coolmine. The Internal Audit (IA) provides independent assurance to management and the Audit and Risk Committees of the HSE (and Tusla) on the adequacy of the governance, risk management and internal control systems established by management, in particular those relating to finance, ICT, and operations. The overall level of assurance assessment from the IA was moderate (second highest). During 2022 Coolmine has implemented the seven recommendations from the IA guided by our Finance & Audit & Risk sub committees. In 2023 we shall finalise our Corporate Procurement Plan to complete the implementation of the IA recommendations.

Coolmine recognises that active compliance is an ongoing and continuous task where, as an organisation, we seek to achieve constant standards of excellence.

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.
 - 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 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.

Coolmine Therapeutic Community

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

DIRECTORS' REPORT

for the year ended 31 December 2022

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's Board has a minimum of seven voluntary directors. As per Coolmine'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 agreed to an annual internal evaluation and an independent evaluation every 3 years. During 2022 an external board evaluation focused on Board Effectiveness and Succession planning was actioned. This included implementation of specific recommendations in relation to an assessment of Board members skills, succession planning for the board and senior management team, improvements to the induction and training process for new Directors including the internal publication of Coolmine's Board Handbook. In addition, specific actions were undertaken to enhance the planning and protocols for board meetings including a consent agenda and meeting protocol for board meetings. The plan focused on board and executive team succession planning and shall be implemented through our Nominations and Evaluation Committee. This is in line with our commitment to annually evaluate Coolmine's board functioning and performance. The Coolmine 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, ensuring good governance and quality service delivery is maintained, through sub committees and working groups. Board sub-committees comprise of Board Directors and external co-optee's for expertise, when required. In 2022 the following Board Standing sub-committees met quarterly:

Sub-committees and membership are as follows:

Audit & Risk committee

Patricia Doherty/Carthage Conlon (Chair), Billy Carr, Mary Galvin, Eddie Matthews, Seamus Dillon (co-optee/Pieta House), Pauline McKeown

Finance committee

Jim McKeon (Chair), Emma Farrell, Carthage Conlon, Pauline McKeown, Brain Fay

Nominations and Evaluation committee

Alan Connolly (Chair), Carthage Conlon, Patricia Doherty (co-optee), Pauline McKeown

Clinical Quality and Safety committee

Dr Sarah Morton (Chair), Tony Quilty, Suzi Lyons (co-optee/HRB), Dr Joanne Fenton (Clinical Governance Lead), Pauline McKeown, Lisa Larkin

Research Advisory Group

Dr Mary Galvin (Chair), Anita Harris, David McPhillips, Pauline McKeown

The Chief Executive and appropriate senior management also attend Sub Committee meetings.

Terms of Reference for all sub committees of the board were reviewed in 2022.

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

Coolmine Therapeutic Community
 (A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
 for the year ended 31 December 2022

Board Director	Board Meetings Attended (Eligible Meetings)	Finance Committee Attended (Eligible Meeting)	Nominations, Evaluation and Governance Committee Attended (Eligible Meeting)	Audit & Risk Committee Attended (Eligible Meeting)	Clinical, Quality and Safety Committee Attended (Eligible Meeting)	Research Advisory Group Attended (Eligible Meeting)
Alan Connolly (Chair)	5 (5)		4 (4)			
James McKeon	5 (5)	4 (4)				
Eddie Matthews	1 (3)			2 (3)		
Dick Brady	4 (5)					
Patricia Doherty	2 (2)		3 (4)	1 (4)		
Mary Galvin	4 (5)			4 (4)		4 (4)
Sarah Morton	3 (5)				4 (4)	
Emma Farrell	3 (5)	4 (4)				
Billy Carr	5 (5)			4 (4)		
Carthage Conlon	5 (5)	1 (4)	4 (4)			
Tony Quilty	4 (5)				4 (4)	
Paul Ledwidge	2 (2)				0 (0)	
John O'Sullivan	2 (2)				0 (0)	

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

In 2022 there were twelve directors who served on the Board of Coolmine. Generally, directors serve for a three-year term of office. Directors are recruited based on the skills, knowledge and experience they can bring to the Board and subsequently to the work and ethos of the organisation.

Patricia Doherty (Retired May 2022)
Edward Matthews (Retired June 2022)
Paul Ledwidge joined June 2022
John O'Sullivan joined June 2022

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

Quality and standards

Coolmine 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 our residential services in both Ashleigh House and Coolmine Lodge 2020-2023.

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

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

Quality assurance

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

Operational environment

Coolmine maintained professional, collaborative, and responsive relationships with statutory funders during 2020. This included regular meetings with Health Service Executive National Social Inclusion and Community Healthcare Areas, Probation Service, and various government departments.

Prompt 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 policy to agree payment terms with all suppliers and to adhere to those payment terms.

Lobbying Act

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

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2022

Accounting Records

The directors are responsible and have complied with the requirements of Section 281 to 285 of the Companies Act, 2014 with regard to adequate accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at the Company's premises at Unit 7, Ringwood Centre, Damastown Close, Dublin, D15 E8FH.

Political Donations

During the financial year ended 31 December 2022, the Company made no political contributions which would require disclosure under the Electoral Act 1997, (2020: Nil).

Subsequent Events

Once-off support was received from the HSE to the amount of €230,171 across four projects. This was announced by the Minister for Public Expenditure and Reform, as part of the 2023 Budget, to community service providers like Coolmine Therapeutic Community. To assist with inflationary cost increases incurred over the course of 2022, and the impact of these on the cost of delivering services under the relevant agreement with the HSE. There have been no other significant events affecting the entity since the year end.

Going Concern

The Board of Directors have a reasonable expectation that the Group will have adequate resources to continue in business for a period of at least 12 months from the date of approval of these financial statements. For this reason, they continue to adopt the 'going concern' basis for the preparation of financial statements. Details are set out in note 2 to the financial statements.


Relevant Audit Information

For the purposes of Section 330 of the Companies Act 2014, the directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the Company's statutory auditors are unaware.

Auditor

The auditor, PKF O'Connor, Leddy & Holmes Limited, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Signed on behalf of the board.


Garthage Conlon
Director

Date: 25 MAY 2023


Alan Connolly
Director

Date: 25-5-23

Coolmine Therapeutic Community

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

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2022

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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.

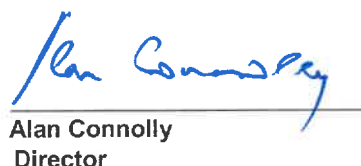
In so far as the directors are aware:

- 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.


Carthage Conlon
Director

Date: 25 May 2023


Alan Connolly
Director

Date: 25-5-23

Coolmine Therapeutic Community

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Coolmine Therapeutic Community

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Coolmine Therapeutic Community ('the company') for the year ended 31 December 2022 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" (Generally Accepted Accounting Practice in 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 2022 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 (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other Information

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

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 in the course of 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 Therapeutic Community

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Coolmine 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 (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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also did:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Coolmine Therapeutic Community

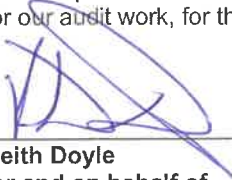
(A company limited by guarantee, without a share capital)

INDEPENDENT AUDITOR'S REPORT

to the Members of Coolmine Therapeutic Community

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.



Keith Doyle
for and on behalf of
PKF O'Connor, Leddy & Holmes Limited
Statutory Audit Firm
Century House
Harold's Cross Road
Dublin 6W
D6W P993

Date: 25/5/23

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

		Unrestricted	Restricted	Total	Total
	Notes	2022 €	2022 €	2022 €	2021 €
Income and Endowments from					
Donations and sundry income	6	243,405	-	243,405	173,851
Resident contributions	6	474,082	-	474,082	393,213
Charitable activities	6	-	7,192,566	7,192,566	5,316,399
Total Income		717,487	7,192,566	7,910,053	5,883,463
Expenditure on Charitable Activities					
Raising funds	7	24,085	10,382	34,467	4,671
Staff costs	7	82,287	5,931,501	6,013,788	4,675,566
Administration & Occupancy Costs	7	73,848	1,084,012	1,157,860	795,803
Direct Costs	7	111,465	221,197	332,662	271,516
Professional costs	7	9,698	140,790	150,488	127,180
Total Expenditure		301,383	7,387,882	7,689,265	5,874,735
Net surplus/(deficit)		416,104	(195,316)	220,788	8,728
Transfers between funds		(378,718)	378,718	-	-
Net movement in funds		37,386	183,402	220,788	8,728
Reconciliation of funds					
Total funds brought forward	20	1,135,248	195,093	1,330,341	1,321,613
Total funds carried forward		1,172,634	378,495	1,551,129	1,330,341

There were no recognised gains and losses for 2022 or 2021 other than those included in the Statement of Financial Activities.


All amounts relate to continuing operations.

Coolmine Therapeutic Community
 (A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL POSITION
 as at 31 December 2022

	Notes	2022 €	2021 €
Non-Current Assets			
Property, plant, and equipment	11	1,856,197	1,869,970
Current Assets			
Receivables	12	365,258	81,263
Cash and cash equivalents	19	2,265,490	1,252,493
		2,630,748	1,333,756
Payables: Amounts falling due within one year	13	(2,316,249)	(1,237,151)
Net Current Assets		314,499	96,605
Total Assets less Current Liabilities		2,170,696	1,966,575
Amounts falling due after more than one year	14	(619,567)	(636,234)
Net Assets		1,551,129	1,330,341
Charity funds			
Restricted funds	20	378,495	195,093
Unrestricted funds	20	1,172,634	1,135,248
Total funds		1,551,129	1,330,341

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 24 MAY 2023 and signed on its behalf by:


 Carthage Conlon
 Director

Date: 25 MAY 2023


 Alan Connolly
 Director

Date: 25-5-23

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF CASH FLOWS
for the year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Surplus/(deficit) for the year		220,788	8,728
Adjustments for:			
Depreciation		82,470	89,266
Amortisation of government grants		(16,667)	(35,480)
		<u>286,591</u>	<u>62,514</u>
Movements in working capital:			
Movement in receivables		(283,995)	18,145
Movement in payables		1,079,098	217,290
Movement in grants		-	48,000
		<u>1,081,694</u>	<u>345,949</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(68,697)	(78,944)
Net cash used in investment activities		<u>(68,697)</u>	<u>(78,944)</u>
Net Increase/(Decrease) in cash and cash equivalents		1,012,997	267,005
Cash and cash equivalents at beginning of financial year		1,252,493	985,488
Cash and cash equivalents at end of financial year	19	<u><u>2,265,490</u></u>	<u><u>1,252,493</u></u>

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

1. GENERAL INFORMATION

Coolmine 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 2022 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.

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2022

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 Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2022

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, taking into account relevant risks and uncertainties.

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

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

continued

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.

5. OPERATING (DEFICIT)/SURPLUS	2022	2021
	€	€
Operating (deficit)/ surplus is stated after charging:		
Depreciation of property, plant and equipment	82,470	89,266
Leasing of office equipment	66,659	25,407

6. INCOME FROM CHARITABLE ACTIVITIES

The company's principal funding sources are detailed below:

	2022	2021
	€	€
CHO7 HSE Funding - East Region – <i>Restricted</i>	540,094	534,260
CHO9 HSE Funding - East Region – <i>Restricted</i>	1,701,577	1,565,658
CHO3 HSE Funding – Midwest Region – <i>Restricted</i>	1,324,771	830,489
CHO4 HSE Funding - Southwest Region – <i>Restricted</i>	2,424,246	1,337,346
Department of Justice & Equality - Probation Service – <i>Restricted</i>	622,950	606,000
Community Employment Scheme Income – <i>Restricted</i>	224,493	232,579
North Dublin Regional Drugs Task Force – <i>Restricted</i>	40,000	40,000
Other Grants and Miscellaneous Income – <i>Restricted</i>	314,435	170,066
Donations & Fundraising - <i>Unrestricted</i>	143,620	79,773
Resident Contributions - <i>Unrestricted</i>	474,082	393,213
Other Grants and Miscellaneous Income - <i>Unrestricted (Pobal)</i>	99,785	94,079
	7,910,053	5,883,463

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2022

1. CHO7 HSE Funding – East Region - Restricted

South Inner-City Drugs Task Force - The purpose of this grant is to support the provision of quality residential treatment and rehabilitation to female clients in Ashleigh House. Funds are applied to staffing and administration costs both direct and indirect.

Section 39 Funding (Drugs Free Day Programme) - The purpose of this grant is to support the provision of a Drugs Free Day Programme. 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 the provision of quality community and residential treatment and rehabilitation services in order to help people end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

Blanchardstown Local Drugs and Alcohol Task Force - The purpose of this grant is to support specific project worker posts in Coolmine Lodge in order to maintain sufficient staff/client ratios to work towards relapse prevention.

Welcome, Integration and Aftercare Funding - The purpose of this grant is to support specific clients to stabilise their substance use, and to support them as they adjust to wider community living at the end of the residential programme. Funds are applied towards staff costs.

Northern Area Nurse Funding - The purpose of this grant is to support the provision of quality community and residential treatment and rehabilitation services in order to help people end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

Coolmine Creche Funding - The purpose of this grant is to support the provision of quality childcare to enable mothers to retain guardianship of their children whilst participating fully in the recovery programme. Funds are applied to staff costs and other direct costs.

Increased Tier 4 Beds - The purpose of this grant is to fund staff positions in order to maintain appropriate staff/client ratio in order to increase capacity in Ashleigh House from 18 to 24 client places (majority of growth are places for mothers).

Psychiatric Services - The purpose of this grant is to fund psychiatric services that the client's avail of whilst partaking in the programme.

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 development of 6 new quality day treatment and rehabilitation services (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 set-up, staffing, and programme 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 Income - Restricted

The purpose of this grant is for the provision of a Community Employment Scheme sponsored within Coolmine 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.

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2022

7. North Dublin Regional Drugs Task Force - Restricted

The purpose of this grant is for the provision of salary and programme costs for a social inclusion worker that assertively engages with members of the travelling and new communities in the North Dublin region. This role provides progression pathways and support for these marginalised group to access further treatment.

8. Other Grants and Miscellaneous Income – Restricted

	2022	2021
	€	€
Dublin City Council – “Love Yourself Today”/ Rental of Community House	7,500	6,415
Kentro Sports Plus Grant Income	5,645	16,420
Arts Council Grant - Drama Production	-	410
Hospital Saturday Grant – Single Bed ASH/ Room Sanitisers Nurses	4,077	3,000
Social Innovation - Rethink Ireland, PUP Therapists Grant	20,679	53,189
Pobal Kickstart Social Enterprise Feasibility Study	-	13,500
ESB Soap Making Grant	10,706	3,000
D15 Grant for IT Equipment	1,303	1,697
Comic Relief IT Grant	13,263	3,125
Irish Cancer Society	2,000	-
Pilot Cocaine Programme	23,803	-
Fingal LDLC – Cabin Conversion	6,590	-
Pobal Social Enterprise Wages	28,352	-
RTE Community Foundation Grant	26,768	-
Peggy Cumberton Fun Sensory Garden	50,208	-
National Lottery Grant - Coolmine Lodge floor repairs	9,800	9,575
Dublin City Council Grant - Lord Edward Street chairs	-	1,320
Community Foundation Fund - Ashleigh House repairs	5,831	5,169
National Lottery Grant - Coolmine Lodge repairs	-	6,872
SICDATF Resonance Factor funding	20,000	-
Cork City Council Grant - The Glen	2,500	2,000
Capital Grant Amortisation	43,517	35,479
Old Kelttoi and Nurse Grant	-	8,812
Miscellaneous Income	31,893	83
	314,435	170,066

A Capital Grant was received during the year from HSE CHO9 for the construction of a modular unit to run Aftercare programmes for our clients in Coolmine Lodge in the amount of €48,000. This Grant has been fully expended in 2021 and the income shall be recognised over 50 years in line with the depreciation rate of the asset.

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

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2022

7. EXPENDITURE ON RAISING FUNDS & CHARITABLE ACTIVITIES

	2022 €	2021 €
Rising Funds		
Fund-raising costs	34,467	4,671
	<u>34,467</u>	<u>4,671</u>
Staff Costs		
Wages and Salaries	5,157,944	4,017,806
Employers PRSI	533,002	410,599
Payroll costs	10,809	6,232
Staff defined contribution pension costs	85,241	69,373
Staff recruitment costs	14,348	16,866
Staff redundancy costs	37,738	-
Staff Medical costs	-	245
Contracted Staff	19,547	66,240
Staff training	26,423	30,659
Travel and Subsistence	128,737	57,546
	<u>6,013,788</u>	<u>4,675,566</u>
Professional Costs		
Clinical governance/nurse	13,000	15,550
Legal and professional	26,991	27,351
Auditor's remuneration	10,429	23,927
Subscriptions & Professional Memberships	8,235	8,579
Psychiatric services	22,525	13,850
Conference and Seminars	9,445	4,481
Board Expenses	10,468	1,587
Clinical supervision & employee counselling	49,395	31,855
	<u>150,488</u>	<u>127,180</u>
Client Costs		
Resident's allowance	98,191	83,097
Clothes, leisure, and travel	48,593	21,000
Food	117,656	81,440
Careers, Education & Training	63,386	69,345
Graduations – Venue & Other Costs	3,613	5,940
Bad Debts - residents' contribution	(86)	733
Covid19 & Keltoi Other Costs	1,308	9,961
	<u>332,662</u>	<u>271,516</u>
Facilities & Admin Costs		
Insurance	183,934	123,106
Rent payable	119,509	108,039
Office Equipment	57,584	25,407
Light and Heat	157,539	91,430
Repairs and Maintenance	292,624	156,374
Printing, postage, and stationery	84,685	43,989
Advertising	1,715	2,901
Telephone	79,264	60,327
Computer costs	61,880	71,643
Bank charges	4,748	3,531
General expenses	9,132	7,228
Medical - First Aid Supplies	18,242	10,709
Medical - Training Supplies	4,534	1,852
Depreciation	82,470	89,266
	<u>1,157,860</u>	<u>800,473</u>
Total Expenditure	7,689,266	5,874,735

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

8. FUNDING AND EXPENDITURE BY INCOME SOURCE

	RESTRICTED					UNRESTRICTED				
	HSE – CH09	HSE – CH07	HSE – CH03	HSE - CH04	North Dublin Regional Drugs Task Force	Dept of Justice & Equality - Probation Service	Community Employment Scheme	Other Grants and Miscellaneous Income	Total Unrestricted Income	
INCOME	7,910,053	540,094	1,324,771	2,424,246	40,000	622,950	224,493	314,435	717,487	
EXPENDITURE										
Staff Costs										
Wages and Salaries	5,157,944	369,060	778,547	1,760,743	34,823	467,799	219,906	111,819	-	
Employers PRSI	533,002	39,701	86,029	190,977	3,848	-	-	9,998	-	
Payroll costs	10,809	-	1,742	-	-	904	-	-	-	
Staff defined contribution pension costs	85,241	-	4,943	13,416	-	-	-	-	66,882	
Staff recruitment costs	14,348	-	3,960	1,620	-	1,200	-	-	4,304	
Staff redundancy costs	37,738	-	-	22,031	-	-	-	-	-	
Contracted Staff	19,547	-	2,400	4,240	-	1,635	-	-	6,500	
Staff training	26,423	-	7,706	3,298	-	-	-	2,000	4,600	
Travel and Subsistence	128,737	670	20,961	84,347	1,329	10,764	-	-	-	

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

9. EMPLOYEES

The average monthly number of employees, including directors, during the year was 127 (2020 - 87).

	2022 Number	2021 Number
CES Participants	12	7
Support Services	54	11
Part Time Support Services	12	16
Management	11	11
Project Workers	64	72
Part Time Project Workers	7	10
	<u>160</u>	<u>127</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	5,157,944	4,017,806
Social security costs	533,002	410,599
Pensions costs	85,241	69,373
	<u>5,776,187</u>	<u>4,497,778</u>

The number of higher paid employees are as follows:

	2022	2021
€50,000 - €60,000	4	5
€60,001 - €70,000	2	1
€70,001 - €80,000	3	-
€80,001 - €90,000	1	1
	<u>10</u>	<u>7</u>

10. 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 €85,241, (2021: €69,373).

Coolmine Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

continued

11. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost					
At 1 January 2022	2,658,287	525,605	97,839	13,905	3,295,636
Additions	-	63,606	5,091	-	68,697
At 31 December 2022	<u>2,658,287</u>	<u>589,211</u>	<u>102,930</u>	<u>13,905</u>	<u>3,364,333</u>
Depreciation					
At 1 January 2022	839,209	474,712	97,840	13,905	1,425,666
Charge for the year	54,333	26,864	1,273	-	82,470
At 31 December 2021	<u>893,542</u>	<u>501,576</u>	<u>99,113</u>	<u>13,905</u>	<u>1,508,136</u>
Carrying amount					
At 31 December 2022	<u>1,764,745</u>	<u>87,635</u>	<u>3,817</u>	<u>-</u>	<u>1,856,197</u>
At 31 December 2021	<u>1,819,078</u>	<u>50,892</u>	<u>-</u>	<u>-</u>	<u>1,869,970</u>

12. RECEIVABLES

	2022 €	2021 €
Trade receivables	18,559	16,289
Other receivables	2,660	4,658
Prepayments	92,756	26,982
Accrued income	251,283	33,334
	<u>365,258</u>	<u>81,263</u>

13. PAYABLES**Amounts falling due within one year**

	2022 €	2021 €
Trade payables	73,545	14,699
Taxation	105,484	105,099
Other payables	26,824	41,898
Accruals	183,446	142,016
Deferred income	1,926,950	933,439
	<u>2,316,249</u>	<u>1,237,151</u>

14. PAYABLES**Amounts falling due after more than one year**

	2022 €	2021 €
Government grants	<u>619,567</u>	<u>636,234</u>

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

continued

15. FINANCIAL COMMITMENTS

At 31 December 2022 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022	2021
	€	€
Not later than 1 year	76,260	76,260
Later than 1 year and not later than 5 years	27,368	103,628
Later than 5 years	-	-
	<u>76,260</u>	<u>103,628</u>

16. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2022.

17. EVENTS AFTER END OF REPORTING PERIOD

Once-off support was received from the HSE to the amount of €230,171 across four projects. This was announced by the Minister for Public Expenditure and Reform, as part of the 2023 Budget, to community service providers like Coolmine Therapeutic Community. To assist with inflationary cost increases incurred over the course of 2022, and the impact of these on the cost of delivering services under the relevant agreement with the HSE. There have been no other significant events affecting the entity since the year end.

18. RELATED PARTY TRANSACTIONS

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

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

There were no related party transactions during the year.

19. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash and bank balances	2,265,490	1,245,653
Cash equivalents		6,930
	<u>2,265,490</u>	<u>1,252,493</u>

20. ANALYSIS OF MOVEMENT IN FUNDS

	Opening Reserves	Incoming Resources	Resources Expended	Transfers Funds	Closing Reserves
	2022	2022	2022	2022	2022
	€	€	€	€	€
Restricted	195,093	7,192,566	(7,387,882)	378,718	378,495
Unrestricted	1,135,248	717,487	(301,383)	(378,718)	1,172,634
Total	<u>1,330,341</u>	<u>7,910,053</u>	<u>(7,689,265)</u>	<u>-</u>	<u>1,551,129</u>

Coolmine Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

continued

21. CONTINGENT LIABILITIES

The company had no material contingent liabilities at the year-ended 31 December 2022.

22. COMPARATIVE INFORMATION

Certain comparative balances have been restated for the purposes of presentation.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on
_____.

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

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

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

	2022	2021
Income		
CHO7 HSE Funding - East Region	540,094	534,260
CHO9 HSE Funding - East Region	1,701,577	1,565,658
CHO3 HSE Funding – Mid-West Region	1,324,771	830,489
CHO4 HSE Funding – South-West Region	2,424,246	1,337,346
Department of Justice & Equality - Probation Service	622,950	606,000
Community Employment Scheme Income	224,493	232,579
North Dublin Regional Drugs Task Force	40,000	40,000
Other Grants and Miscellaneous Income - Restricted	314,435	170,066
Donations & Fundraising - Unrestricted	143,620	79,773
Resident Contributions - Unrestricted	474,082	393,213
Other Grants and Miscellaneous Income - Unrestricted (Pobal)	99,785	94,079
	<u>7,910,053</u>	<u>5,883,463</u>
Expenditure		
Staff Costs		
Wages and Salaries	5,157,944	4,017,806
Employers PRSI	533,002	410,599
Payroll costs	10,809	6,232
Staff defined contribution pension costs	85,241	69,373
Staff recruitment costs	14,348	16,866
Staff redundancy costs	37,738	-
Staff Medical costs	-	245
Contracted Staff	19,547	66,240
Staff training	26,423	30,659
Travel and Subsistence	128,737	57,546
Professional Costs		
Clinical governance/nurse	13,000	15,550
Legal and professional	26,991	27,351
Auditor's remuneration	10,429	23,927
Subscriptions & Professional Memberships	8,235	8,579
Psychiatric services	22,525	13,850
Conference and Seminars	9,445	4,481
Board Expenses	10,468	1,587
Clinical supervision & employee counselling	49,395	31,855
Client Costs		
Resident's allowance	98,191	83,097
Clothes, leisure, and travel	48,593	21,000
Food	117,656	81,440
Careers, Education & Training	63,386	69,345
Graduations - Venue & Other Costs	3,613	5,940
Bad Debts - residents' contribution	(86)	733
Covid19 & Keltoi Other Costs	1,308	9,961
Facilities & Administration Costs		
Insurance	183,934	123,106
Rent payable	119,509	108,039
Office Equipment	57,584	25,407
Light and Heat	157,539	91,430
Repairs and Maintenance	292,624	156,374
Printing, postage, and stationery	84,685	43,989
Advertising	1,715	2,901
Telephone	79,264	60,327
Computer costs	61,880	71,643
Fund-raising	34,467	4,671
Bank charges	4,748	3,531
General expenses	9,132	7,228
Medical - First Aid Supplies	18,242	10,709
Medical - Training Supplies	4,534	1,852
Depreciation	82,470	89,266
	<u>7,689,265</u>	<u>5,874,735</u>

Net (deficit)/ surplus

220,788

8,728