

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 2024**

**Azets Audit Services Ireland Limited**  
**Statutory Audit Firm**  
**3<sup>rd</sup> Floor**  
**40 Mespil Road**  
**Dublin 4**

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

**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4 - 22
Directors' Responsibilities Statement	23
Independent Auditor's Report	24 - 25
Statement of Financial Activities	26
Statement of Financial Position	27
Statement of Cash Flows	28
Notes to the Financial Statements	29 - 44
Supplementary Information on Income and Expenditure Account	45 - 46

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS AND OTHER INFORMATION**  
for the year ended 31 December 2024

**Directors**

Dick Brady (resigned 12 June 2024)  
Billy Carr  
Carthage Conlon (resigned 12 June 2024)  
Alan Connolly  
Emma Farrell  
Anthony Flynn (appointed 5 September 2023)  
John Gleeson (appointed 29 January 2024)  
Paul Ledwidge  
James McKeon  
Mary Galvin  
Sarah Morton  
Finbarr Murphy (appointment TBC)  
John O'Sullivan  
Tony Quilty

**Company Secretary**

Billy Carr (appointed 19 July 2024)

**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  
3<sup>rd</sup> 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**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

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

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 2024.

**Financial Results**

The surplus for the year after providing for depreciation amounted to €617,590 (2023: €336,973).

At the end of the year, the company has assets of €4,538,568 (2023: €4,999,203) and liabilities of €1,413,606 (2023: €2,491,534).

**Directors and Secretary**

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

Dick Brady (resigned 12 June 2024)  
Billy Carr (appointed Company Secretary 19 July 2024)  
Carthage Conlon (resigned 12 June 2024)  
Alan Connolly (Chairperson until March 2024)  
Emma Farrell  
James McKeon  
Mary Galvin  
Sarah Morton  
Tony Quilty  
John O'Sullivan  
Paul Ledwidge  
Anthony Flynn (Appointed 5 September 2023)  
Finbarr Murphy (Appointment TBC)  
John Gleeson (Chairperson appointed March 2024)

The secretary who served until June 2024 was Carthage Conlon. Billy Carr was appointed company secretary in July 2024.

**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.

During 2024 we grew and consolidated our service provision across 15 premises in the East (7), Mid-West (2) and South-West (6) 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.

In 2024, the crisis of homelessness and addiction surged across Irish society, leaving families and communities devastated. The toll of rising addiction levels is profound and felt across every town and city in Ireland. Throughout the year, Coolmine passionately championed the urgent need for Government action, calling for the Citizens' Assembly and the Joint Oireachtas Committee on Drug Use to prioritise and invest in lifesaving, high-quality addiction treatment and recovery services. This investment isn't just necessary—it's transformative. It will save lives, strengthen families, empower communities, and break the cycles of criminality, homelessness, and trauma. As we commence 2025 we await urgent action. Notwithstanding this position, during 2024 we expanded our highly structured community and residential rehabilitation programmes, reaching more people in need, offering hope where there was despair, and proving that recovery is possible.

# Coolmine TC Therapeutic Community

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

## DIRECTORS' REPORT

for the year ended 31 December 2024

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

Coolmine TC 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

During 2024 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 2024 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 [06]
- 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 Westbourne House.
- 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.

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

The following services are provided.

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

**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 2024 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

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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.

**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 2024**

In summary during 2024 we supported 3,258 individuals, an increase of 35% from 2023. This includes an 11% rise in women seeking treatment, 47% increase in families, 32% increase in traveller community members and an 8% rise in children accessing our services.

COOLMINE TC SERVICE / LOCATION	PROGRAMME	NUMBER OF INDIVIDUALS	POSITIVE PROGRESSION/RETENTION RATE
Contact and Assessment East Region	Comprehensive Assessments	107	82%
	Pre- Entry Programme	450	44%
	Prison Assessments	54	42%
Residential Services East and Mid-West Region	Women's Residentials	102	70%
	Men's Residentials	126	71%
	Children	52	n/a
Community and Day Services East Region	Coolmine House	143	68%
	Dublin 15 Community Addiction Team	212	54%
	EDIT	80	29%
Community and Day Services South -West Region	Cork and Kerry Community Addiction Team	1122	54%
Community and Day Services Mid- West Region	Mahon House Community Addiction Team	265	59%

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

Targeted Outreach Services East Region	Travellers Strategy including Traveller Homeless Women	72	88%
	Hidden Harm Strategy (PuP in the Community)	83	63%
	PACT Team (Homeless Strategy for people in Private Emergency Accommodation)	670	N/A
	SUPPORT SERVICES		
Nursing/Medical Services	Medical Assessments	118	
Nursing/Medical Services	Clients Admitted for Detox	20	
Nursing/Medical Services	Clients supported through Hep C testing & treatment	15	
Community Employment Scheme	Community Employment Programme	11	

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

Yearend 2024 marked a mid-way point of the implementation period for our current strategic plan. The overarching principle of this strategic plan is further development of Coolmine’s strong commitment to Environmental Social Governance. In line with our Sustainability Policy, and in partnership, we seek to deliver a fully sustainable organisation. We shall achieve this through implementation of our strategic objectives ensuring our service delivery is driven by equality, diversity, and inclusion, by decreasing our carbon footprint and evidencing excellence in our governance structures and systems.





Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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
In 2022 we opened a new residential Therapeutic Community for women and children in the Mid-West, supporting 101 women and 35 children by year end 2024.
Increased detoxification beds by 60%, dual diagnosis placements by 7.5% during 2024
Gender-specific recovery programmes now across all regions resulting in 1396 women being supported in 2024 (11% increase)
Targeted outreach and case management service for traveller community members & homeless traveller community women in place during 2024
In 2024 all Coolmine childcare services are framed by a Childcare Services Enhancement Plan (CSEP) evidenced by organisational structures and sustained reflective practice

Challenges
Securing a long-term premise for our Mid-West Service has proved challenging in 2024 and remains a key priority for 2025
Subject to securing and refurbishment of premises we seek to increase our residential placements by 35% during 2025
Create pathways to treatment for clients with lived experience of the criminal justice system nationally requires systemic change. Meetings in place with key Stakeholders

**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 to oversee our Clinical governance operations in place
All staff & volunteer Induction and Training programmes include organisational cultural and role assimilation
In June 2024 Coolmine as awarded an Erasmus Accredited Adult Education Centre status- 20 staff development placements & 16 client placements underway in Malta, Spain, Czech Republic & Belgium
Launched our Recovery Intern programme in 2024 providing apprenticeships for 5 graduates annually

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

Achievements
Baseline Environmental Impact Report was commissioned in 2024 to include the provision of an Environmental Action Plan to report on our progress
Recovery through Nature Horticulture programmes in place in our East region residentials sponsored by Keelings

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

Achievements
Recovery Capital Co-Ordinator in place since Q1 2025 delivering a full schedule of Pro-social Activity, health and wellbeing events and Recovery networking for year end
Community Employment Scheme East Region restructured and relaunched in 2024
In 2024 there was a 15% positive progression to employment for clients at the aftercare stage of residential treatment. A further 6% of clients returned to Education
Random Client Care plan audits conducted in 2024 evidencing a 91% quality & compliance rate

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

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

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

Achievements
Social Work Education Journal publication: Exploring Women’s Lived Experiences of Substance Use and Social Work to Inform Social Work Education and Practice: An Irish Perspective
During 2024 Coolmine completed Research strategy to evidence the impact of our work and setting a target to deliver 3 academic publications in 2025
Hosted European Working Group on Drugs Orientated Research (EWODOR) in Trinity College Dublin 2023
In 2024 Coolmine presented at the European Federation of Therapeutic Communities Conference in Gdansk, Poland, Lisbon Addictions Portugal, and IBEC Annual Employers Conference

**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
In 2024, we achieved strong monthly media presence, effectively representing our organisation and sector while advocating for our clients' needs and services—a 50% increase from 2023.
Executed monthly Social Media campaigns resulting in 17.5% increase in reach and engagement across all platforms
Four new corporate partners were onboarded in 2024 and remained in place at year-end.

Challenges
2024 focused on brand awareness development, with two brand awareness events scheduled for 2025.

**Objective 2: Develop our fundraising infrastructure to deliver unrestricted income**

Achievements
2024 fundraising targets were achieved, meeting annual income goals.
In 2024, we reviewed event ROI and tested several fundraising events to refine planning for 2025. Three annual events were finalised: Golf Classic, Women's Mini Marathon, and Mediolanum Philanthropy Collective.

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.
The social enterprise did not make progress in 2024 due to the significant resource investment needed for seed funding and capacity building.

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

Achievements
Ringfenced funds have been raised toward securing a long-term Mid-West residential premise, with additional fundraising planned for 2025/2026.
Ongoing cyclical refurbishment for residential and day service premises has been incorporated into themed funding packages for corporate marketing and grant opportunities.
Commence Q2 2025 with a corporate partnership to refurbish our historic Dublin city centre building

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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
Workforce diversity baseline data, including gender, age profile, and nationality, was collected and reported in 2024
Completed timely filling of all staff vacancies during 2024; entry level: 6 weeks, mid-level: 9 weeks & senior level: 12 weeks turnaround

**Objective 2: Deliver excellence in our HR service & support**

Achievements
All HR policies were reviewed in 2024 to reflect updated legislation
Quarterly HR Board reports presented during 2024 detailing absenteeism, staff turnover, staff training & development and Diversity, Equality & Inclusion metrics
Training Coordination Group (TCG) established to oversee our staff mandatory and development training including bi-annual training workshops per region

**Objective 3:**  
**Enhance our current structures and processes to support professional development and sustain the organisation**

Achievements
Bi-annual Workforce Planning reviews took place in 2024 to address staff turnover and align resources with state funding contracts.
Employee wellness programme in place including Employee Assistance Programme & Lunch and Learn programme
Succession planning for critical roles tested during 2024
Training Coordination Group TCG completed an Annual Training Needs Analysis Report in Q1 2024 and scheduled essential mandatory and skill development training for staff during the year
214 Health and Safety & Incident management trainings took place during the year

Challenges
Talent Management policy and process to be progressed in 2025

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

Achievements
Positive progress made during 2024 to close the pay parity gap for our staff through the 8% WRC award payment
7.8% absenteeism rate evidenced in 2024 target to reduce by 4% in 2025 set
21% reduction in staff turnover during 2024 seek to reduce further in 2025 (5%)
Annual review of organisation structure with Department leads took place during 2024

Challenges
Continue to work at organisational and sectoral level to achieve pay parity for our staff- we remain 10-20% behind public sector pay level

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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 2024

**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 2024 Coolmine outsourced our Helpdesk through a tender process to a professional IT Company providing a more robust IT landscape and improved security processes
Coolmine TC systems are now 99% 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
High standards of ethical, regulatory and legislative compliance maintained in 2024 including work programmes to review and submit our HSE Annual Compliance Statement, Charities Regulator Annual Report & Charities Regulator Triple Lock
Awarded the Business and Finance ESG Governance Best Practice Award in 2024
GDPR Internal Audit completed 2024 implementation of recommendations 60% completed at year end
Agreed scope for a HR Internal Audit tender to issue in Q1 2025
Membership of industry bodies and engagement in networking & learning opportunities took place during 2024 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**  
By the end of this four-year plan, Coolmine TC will have demonstrated its adaptability, expertise, and capacity to meet the evolving needs of those we serve. We will remain a leading provider of high-quality, efficient, and effective treatment and recovery services for individuals affected by addiction and social disadvantage. Our commitment to service expansion will include increasing placements in community, day, and residential programmes by 20%, ensuring broader access to support.

As an inclusive organisation, we will provide services to socially excluded individuals across Ireland, creating pathways for recovery and empowering people to lead fulfilling, productive lives. Our programmes will be guided by clinical excellence, with rigorous therapeutic and medical quality assurance, risk management, and client safety measures. Coolmine TC will continue to strengthen its reputation as Ireland's leading addiction service provider, leveraging our expertise to shape policy and raise public awareness of addiction and recovery. We will also enhance financial sustainability by generating 10% of our annual budget through fundraising initiatives. Additionally, we will begin the redevelopment of two significant refurbishment projects in Dublin West and the Mid-West, in collaboration with the HSE and local authorities.

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

Our dedicated and diverse workforce will be at the heart of our growth, as we expand services in alignment with Ireland's National Drugs Strategy. We are committed to supporting our staff through professional development and well-being initiatives, with a key focus on achieving pay parity.

By 2026, we will have strengthened our governance, financial stability, and infrastructure to ensure long-term sustainability. This will reaffirm our commitment to excellence for clients, staff, funders, regulatory bodies, and the public, while upholding the highest standards of corporate social responsibility.

**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 2024 the following key risks were identified, assessed, analysed and regularly reviewed through our Audit and Risk Committee:

**Premises & refurbishment:** The most significant risk facing Coolmine during 2024 has been securing and refurbishment of residential premises. Our Mid-West Women's, Mothers and Children service is currently in a temporary premise and the lease expired year end 2024. Whilst we have secured a temporary extension, we do not have a premise identified- short or long term- to run the service from in 2025 and beyond. Supported by Limerick City and County Council, Health Service Executive Mid-West and local partners we continue to prioritise a solution. In addition, supported by our corporate partner Mediolanum a Philanthropy Collective has launched to secure capital funding to assist in the purchase and refurbishment of a suitable premise in the Mid-West region. In addition, during 2024 we conceptualised refurbishment plans to increase capacity and clinical medical supports to extend the footprint of Coolmine Lodge our men's residential service (33% increase in beds). Our initial application for capital funding support to develop the project has not been successful. We shall investigate potential capital funding streams in 2025.

**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 2024 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.

**Heating system failure:** During 2024 we required capital funding to replace the heating system- boilers and plant room equipment- in our male residential unit in Dublin 15. For the last few years stop gap measures were put in place to maintain the existing boilers. In 2024 the situation became critical as the system broke down. We were supported by funding from CH09 to replace the plant rooms and boilers in the men's residence.

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

Staff turnover: Retention of staff continues to present as a significant risk although a 50% reduction noted on 2023 rate (42%). Turnover is directly linked to salary differentials between our staff (Section 39) and comparative roles in the Public Service. Although an 8% pay award was welcomed in 2024 our remuneration strategy is likely to continue to be the subject of review on an ongoing basis. We are confident that the impact of actions taken to address this salary gap differential will be evident in an improving picture for staff turnover in 2025 in addition to lobbying for further payments.

Risk of a Cybersecurity breach or threat: During 2024, Coolmine outsourced 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.

Work has been undertaken and is continuing to eliminate, mitigate or manage all of these risks during 2024. 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 objects clause of Coolmine TC's Constitution was revised and approved by the board of Directors during 2023. 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 2024 Coolmine progressed our Sustainability Policy and resultants action plans under our Environmental Social and Governance (ESG) work pillars.





Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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**

Q4 2024 Coolmine contracted in a European expert funded by Erasmus project to undertake an assessment of our environmental impact across key operational areas: water usage, energy consumption, waste management, energy efficiency and biodiversity. The findings highlight several opportunities for improvement and provide a pathway for aligning our operations with both national and EU environmental regulations and best practices in 2025.

Coolmine TC's energy consumption significantly impacts its environmental footprint due to its reliance on non-renewable energy for heating, cooling, and lighting, leading to greenhouse gas emissions. However, there are opportunities for improvement in 2025-2027 as we adopt more energy-efficient technologies, complementing the existing solar panel initiative. Transitioning to renewable energy aligns with Ireland's Climate Action Plan (2024) and the EU Renewable Energy Directive, which mandate emission reductions and increased renewable energy use. Additionally, adopting energy-efficient technologies supports the EU Energy Efficiency Directive's goal of reducing energy consumption across sectors.

Effective water management and regular audits are crucial for Coolmine TC to comply with ESG standards and EU/Irish regulations. Proper water management reduces consumption, minimizes waste, and prevents pollution, aligning with sustainability goals like the EU Water Framework Directive and Ireland's Water Services Act. In 2025 we shall conduct Water audits help identify inefficiencies, enhance resource conservation, and demonstrate environmental responsibility. Additionally, we shall further progress our waste management practices to support Ireland's efforts in waste reduction, circular economy implementation, and landfill diversion.

During 2024 we continued our strategy to improve waste management to align with the EU Waste Framework Directive and Ireland's Circular Economy Act, promoting sustainable use of resources and waste minimisation. In 2024 our audit has established a baseline and identified opportunities for improvement through a set of recommendations and action plan in 2025.

In 2025 we shall embrace further our responsible energy, water and waste management, to not only ensure we compliance with ESG standards but also to strengthen our mission as a social organisation dedicated to helping people. Sustainable resource management reflects its commitment to creating a healthier environment for clients, staff, and the wider community. These efforts contribute to Ireland's broader environmental goals while fostering a sense of responsibility and well-being among those we support. By leading with integrity and care, in 2025 Coolmine will continue to make a positive impact—both in people's lives and in protecting the surrounding environment.

**Coolmine TC Therapeutic Community**  
 (A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
 for the year ended 31 December 2024

**Social:**

Coolmine is a national drug and alcohol treatment and recovery service provider. We believe that everyone regardless of their race, gender, sexual orientation has a basic human right should have access to overcome their addiction and to lead a fulfilled and productive life. Our social impact is achieved by providing comprehensive community, day and residential services to men, women and their families impacted by addiction across 15 facilities and 22 satellite clinics across Ireland. Established in 1973, we are built on the evidence based Therapeutic Community (TC) model, which fosters peer-driven recovery for individuals and families impacted by social deprivation, including hunger, poverty, criminal justice issues, homelessness and poor health, mental health and well-being. In 2024 our social impact reached 3,258 individuals empowering them to achieve a sustainable future for themselves, their families, their communities and Irish society. In 2024 our focus remained on improving quality of life, family relationships, health, housing, education, and employment. Our 2024 social impact report details:

- 3,293 individuals were supported a 35% increase on 2023
- Women: 11% rise in women seeking treatment over 3 year period- evidencing our drive to reduce barriers for women- childcare domestic violence and stigma- to enter treatment is working.
- Children: Between 2022 and 2024, the number of children entering women's residential services surged by 21%—a heartbreaking yet powerful reminder of the urgent need for support. In 2024 alone, 52 children arrived with their mothers, each receiving a dedicated care plan and key worker to guide them. These aren't just numbers; they are young lives given a chance to heal, grow, and thrive against the odds.
- Families: A further 365 parents (28% increase) were supported through the evidence based Parents Under Pressure programme- demonstrating the positive impact of a whole family treatment approach.
- Diversity Equality & Inclusion: Coolmine, in partnership with HSE Social Inclusion, is dedicated to equitable access through targeted initiatives for marginalized groups. These include the RISE program in Cork for acute mental health needs, the PACT team for homeless care planning, and a support service for Traveller women—all showing high engagement and retention.
- Retention: 74% retention of people across our residential services (twice the international average)
- Quality of life- physical and environmental well-being improved significantly over time as treatment progressed
- Sustainability: Improvements are evidenced in physical health, emotional well-being, psychological resilience, employment, safe accommodation, and financial well-being. These are the tools to sustain long term recovery.

In summary, the 2024 social impact report demonstrates the effectiveness of sustained recovery planning and support- the cornerstone of Coolmine's work.

**Diversity, Equality & Inclusion (DEI):** Coolmine are deeply committed to ensuring our organisation is an inclusion safe environment for people from diverse backgrounds to work. As part of our DEI strategy in December 2024 we signed up to the Diversity Charter Ireland. This is a network of signatory organisations, a community of diversity and inclusion practitioners, seeking to build best practice in promoting diversity, equality and inclusion in their workplaces. We are delighted to work together with peers to promote the benefits of diversity, equality and inclusion and build further the community of Diversity Charter Ireland signatories.

**Health and Safety:** Coolmine has systems, policies, procedures, processes and practices in place to safeguard and protect the health and safety of our clients, their children, our staff and visitors. We are committed to ensuring that Health and Safety risks arising from work activities are properly managed. In 2024 this included four quarterly Health and Safety Governance reports for our board. The report is produced by our Clinical and Quality and Safety Manager, based on the work of the H&S Committee and in accordance with the Safety, Health and Welfare at Work Act 2005. This report provides information in relation to Health and Safety across all Coolmine Services detailed per facility including H&S committee updates, Policy and Procedures, Training, Maintenance Log- leaks and heating, Fire Safety, Health and Safety Statements & Accidents and Incidents



# Coolmine TC Therapeutic Community

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

## DIRECTORS' REPORT

for the year ended 31 December 2024

### 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 2024:

- ✓ 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.
- ✓ Commissioned an internal Board evaluation to report in January 2025.
- ✓ Inducted our new Chairperson, John Gleeson, bringing significant governance and legal, skills, knowledge, and experience to Coolmine.
- ✓ Awarded the Business and Finance ESG Governance Best Practice Award 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.
  - 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.

**Coolmine TC Therapeutic Community**  
 (A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
 for the year ended 31 December 2024

**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 2024 completed and internal board succession review. This review enabled planning for key additional skills to recruit, specifically Human Resources expertise, in the short to medium term. The review also assisted in evaluating the current board expertise to be planned for replacement during the medium to longer term (3-5 year plan). Furthermore, during Q4 2024 an Internal Board Evaluation was commissioned to:

1. Assess the Board's current performance against the standards set out in the Charities Regulator Governance Code:
  - Advancing Charitable Purpose
  - Behaving with Integrity
  - Leading People
  - Exercising Control
  - Working Effectively
  - Being Accountable and Transparent
2. Gather anonymous feedback from all Board Directors to identify strengths and areas for improvement.
3. Foster a culture of transparency and accountability by encouraging Directors to share suggestions for enhancing governance practices.

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.

**Coolmine TC Therapeutic Community**  
 (A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
 for the year ended 31 December 2024

In 2024 the following Board Standing committees met at least quarterly:

***Audit & Risk committee***

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

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. In 2024 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 2024.

***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 2024, 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 2024, 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), Roisin Rouine (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 2024. 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 2024. In addition, we introduced draft annual work programmes for all committee meeting during 2025.

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

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

Board Director	Board Meeting	Finance & Fundraising Committee	Nominations, Evaluation and Governance	Audit & Risk Committee	Clinical, Quality & Safety Committee
John Gleeson (Chair)	6/6	2/2	4/4		1/1
Alan Connolly	7/7		4/4		
James McKeon	5/7	3/5			
Dick Brady	3/3				
Mary Galvin	4/7			3/4	
Sarah Morton	2/2		1/2		1/1
Emma Farrell	4/7	3/5			
Billy Carr	6/7			4/4	
Carthage Conlon	4/4		2/3		
Tony Quilty	6/7				3/4
Paul Ledwidge	6/7	4/5	4/4		
John O'Sullivan	6/7			4/4	
Anthony Flynn	6/7	4/5			
Finbarr Murphy	6/7			3/4	

In 2024 there were fourteen 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 2024, the following Board Directors resigned from office having completed their full terms:  
Dick Brady (June 2024)  
Carthage Conlon (June 2024)

During 2024, the following Board Directors were appointed:  
John Gleeson (March 2024)  
Billy Carr (Company secretary June 2024)

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.

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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 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 2024. 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 2024, 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.

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**DIRECTORS' REPORT**  
for the year ended 31 December 2024

**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.

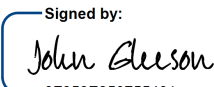
**Accounting Records**

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:  
  
AB7F483042704B3...  
**Billy Carr**  
Director

Date: 23 April 2025 | 15:42 BST

Signed by:  
  
0F060E360755401...  
**John Gleeson**  
Director

Date: 23 April 2025 | 14:06 BST

**Coolmine TC Therapeutic Community**  
 (A company limited by guarantee, without a share capital)  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
 for the year ended 31 December 2023

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, 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:  
  
 AB7F483942704B3...  
**Billy Carr**  
 Director

**Date:** 23 April 2025 | 15:42 BST

Signed by:  
  
 0F959E350755401  
**John Gleeson**  
 Director

**Date:** 23 April 2025 | 14:06 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 2024 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 2024 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:

*Keith Doyle*

A6DAA001FDA5428...

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

**Date:** 23 April 2025 | 15:48 BST

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2024

	Notes	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Total 2023 €
<b>Income and Endowments from</b>					
Donations and sundry income	7	879,567	-	879,567	937,491
Resident contributions	7	636,630	-	636,630	562,656
Charitable activities	7	-	8,952,548	8,952,548	7,483,460
<b>Total Income</b>		<b>1,516,197</b>	<b>8,952,548</b>	<b>10,468,745</b>	<b>8,983,607</b>
<b>Expenditure On</b>					
Raising funds	8	19,514	1,427	20,941	88,435
Staff costs	8	124,883	7,347,913	7,472,796	6,614,927
Administration & Occupancy Costs	8	5,168	1,566,071	1,571,239	1,303,335
Direct Costs	8	148,458	254,231	402,689	443,242
Professional Costs	8	3,197	166,332	169,529	169,770
Ashleigh House refurbishment	8	213,961	-	213,961	26,925
<b>Total Expenditure</b>		<b>515,181</b>	<b>9,335,974</b>	<b>9,851,155</b>	<b>8,646,634</b>
<b>Net surplus/(deficit)</b>		<b>1,001,016</b>	<b>(383,426)</b>	<b>617,590</b>	<b>336,973</b>
<b>Transfer between funds</b>		<b>(455,402)</b>	<b>455,402</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>545,614</b>	<b>71,976</b>	<b>617,590</b>	<b>336,973</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	20	1,436,306	1,071,363	2,507,669	2,170,696
<b>Total funds carried forward</b>		<b>1,981,920</b>	<b>1,143,339</b>	<b>3,125,259</b>	<b>2,507,669</b>

There were no recognised gains and losses for 2024 or 2023 other than those included in the Statement of Financial Activities.


All amounts relate to continuing operations.

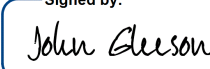
Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2024

	Notes	2024 €	2023 €
<b>Non-Current Assets</b>			
Property, plant, and equipment	12	1,847,423	1,893,089
<b>Current Assets</b>			
Receivables	13	226,297	194,081
Cash and cash equivalents	19	2,465,145	2,912,033
		2,691,442	3,106,114
<b>Payables: Amounts falling due within one year</b>	14	(1,413,606)	(2,491,534)
<b>Net Current Assets</b>		1,277,836	614,580
<b>NET Assets</b>		3,125,259	2,507,669
<b>Reserves</b>			
Restricted funds	20	1,143,339	1,071,363
Unrestricted funds	20	1,266,556	998,231
Designated Reserves	20	715,364	438,075
<b>Total funds</b>		3,125,259	2,507,669

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 Republic of Ireland".

Approved by the board on 23 April 2025 | 14:06 BST and signed on its behalf by:

Signed by:  
  
AB7F483912794B3...  
**Billy Carr**  
Director  
Date: 23 April 2025 | 15:42 BST

Signed by:  
  
0F959E350755401...  
**John Gleeson**  
Director  
Date: 23 April 2025 | 14:06 BST

**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Surplus/(deficit) for the year		340,301	(128,027)
Adjustments for:			
Depreciation		123,456	103,840
Write off assets		57,447	-
Mediolanum Fundraising		491,250	465,000
		<u>1,012,454</u>	<u>440,813</u>
Movements in working capital:			
Movement in receivables		(32,216)	171,177
Movement in payables		(1,077,929)	175,285
Movement in grants		(213,961)	-
		<u>(311,652)</u>	<u>787,275</u>
<b>Cash generated from operations</b>			
		<u>(311,652)</u>	<u>787,275</u>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		(135,236)	(140,732)
		<u>(135,236)</u>	<u>(140,732)</u>
<b>Net cash used in investment activities</b>			
		<u>(135,236)</u>	<u>(140,732)</u>
<b>Net (Decrease)/Increase in cash and cash equivalents</b>		(446,888)	646,543
<b>Cash and cash equivalents at beginning of financial year</b>		2,912,033	2,265,490
<b>Cash and cash equivalents at end of financial year</b>	19	<u><u>2,465,145</u></u>	<u><u>2,912,033</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 2024

**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 2024.

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 2024 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 TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2024

**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 has 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**  
 (A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the year ended 31 December 2024

**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  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2024

**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. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**5. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION**

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account and Statement of Financial position instead of Balance Sheet in these financial statements as this company is a not-for-profit entity.

<b>6. OPERATING SURPLUS/(DEFICIT)</b>	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Operating surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	<b>123,456</b>	103,958
Leasing of office equipment	<b>13,007</b>	51,471
	<b>=====</b>	<b>=====</b>



**Coolmine TC Therapeutic Community**  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2024

## 7. PRINCIPAL FUNDING SOURCES

The company's principal funding sources are detailed below:

	2024	2023
	€	€
CHO7 HSE Funding - East Region – <i>Restricted</i>	611,073	521,830
CHO9 HSE Funding - East Region – <i>Restricted</i>	3,019,506	2,027,024
CHO3 HSE Funding – Midwest Region – <i>Restricted</i>	1,526,793	1,300,000
CO4 HSE Funding - Southwest Region – <i>Restricted</i>	2,688,813	2,459,546
CH06 HSE Funding- East Region – <i>Restricted</i>	8,750	-
NDRDTF- <i>Restricted</i>	13,333	20,000
Department of Justice & Equality - Probation Service – <i>Restricted</i>	671,107	663,690
Community Employment Scheme Income – <i>Restricted</i>	126,739	128,660
BLDTF – <i>Restricted</i>	30,000	31,050
SICDADTF – <i>Restricted</i>	27,500	39,224
Other Grants and Miscellaneous Income – <i>Restricted (Less the transfer)</i>	228,934	292,435
Donations & Fundraising - <i>Unrestricted</i>	183,062	200,457
Resident Contributions - <i>Unrestricted</i>	636,630	562,656
Other Grants and Miscellaneous Income - <i>Unrestricted (Pobal)</i>	205,255	110,916
Social Enterprise	-	46,291
Capital Grant movement from prior year - <i>Restricted</i>	-	114,828
Mediolanum Income - <i>Designated fund</i>	491,250	465,000
	<b>10,468,745</b>	<b>8,983,607</b>

### 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**

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

# **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

### **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.

**Coolmine TC Therapeutic Community**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

**7. Other Grants and Miscellaneous Income – Restricted**

	<b>2024</b>	<b>2023</b>
RTE Toyshow	57,000	
Dublin North East Drug & Alcohol Task Force- Recovery Month	2,600	
Cork North City	1,000	
Cork City Council	1,490	
VAT Refund	6,432	
Comic Relief IT Grant		7,209
Leargas/Erasmus	24,212	
ESB Grant	8,000	
Lodge Grant -Bathrooms	8,750	
RTE Community Foundation Grant		3,450
Peggy Cumberton Sensory Garden		10,292
Fingal Co Co - Solar Panels	31,000	
Fingal Co Co- Lodge	2,970	
SAOR Funding	29,750	
Capital Grant Amortisation		62,500
Race for Life	11,364	20,429
Bon Secours	1,800	4,500
LES Furniture		8,962
Bord Failte – EWODOR conference		3,600
DCC – Lord Edward Street – Upgrades		59,877
SICDATF – Lord Edward Street		9,389
TUSLA – Westbourne		5,000
HSF Medical Room Grant	3,000	10,000
Keelings	30,838	15,351
Fondazione Mediolanum Solstice Swim		40,000
Miscellaneous Income	8,728	31,876
	<b>228,934</b>	<b>292,435</b>

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**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

**8. EXPENDITURE ON RAISING FUNDS & CHARITABLE ACTIVITIES**

	2024	2023
	€	€
<b>Raising Funds</b>		
Fundraising costs	20,941	88,435
	<u>20,941</u>	<u>88,435</u>
<b>Staff Costs</b>		
Wages and Salaries	6,367,359	5,697,750
Employers PRSI	668,995	588,172
Payroll costs	11,551	11,050
Staff defined contribution pension costs	174,212	93,534
Staff recruitment costs	35,069	42,966
Staff redundancy	-	1,000
Staff training	46,787	29,249
Travel and Subsistence	168,823	151,206
	<u>7,472,796</u>	<u>6,614,927</u>
<b>Professional Costs</b>		
Clinical governance/nurse	13,333	11,095
Legal and professional	35,431	41,046
Auditor's remuneration	17,177	13,538
Subscriptions & Professional Memberships	19,049	11,269
Psychiatric services	17,910	10,000
Conference and Seminars	12,243	19,255
Board Expenses	1,517	911
Clinical supervision & employee counselling	52,869	62,656
	<u>169,529</u>	<u>169,770</u>
<b>Client Costs</b>		
Resident's allowance	148,250	109,256
Clothes, leisure, and travel	59,563	77,014
Food	153,300	169,914
Careers, Education & Training	9,213	63,541
Recovery Through Nature supplies	13,274	15,351
Graduations – Venue & Other Costs	4,197	3,535
Creche Supplies	14,892	4,631
	<u>402,689</u>	<u>443,242</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 2024

**Facilities & Admin Costs**

Insurance	200,862	193,392
Rent payable	359,502	210,711
Security and Waste	85,107	96,728
Office Equipment	56,567	51,471
Light and Heat	157,949	193,913
Repairs and Maintenance	222,070	219,214
Printing, postage, and stationery	31,294	27,559
Advertising	12,769	35,383
Telephone	82,698	79,595
Computer costs	146,018	53,156
Bank charges	5,143	4,514
General expenses	7,927	1,170
Medical - First Aid Supplies	20,264	25,170
Medical - Training Supplies	2,166	7,401
Write off Fixed assets	57,447	-
Depreciation	123,456	103,958
	<hr/>	<hr/>
	1,571,239	1,303,335
 Ashleigh House Refurbishment	 213,961	 26,925
	<hr/>	<hr/>
<b>Total Expenditure</b>	<b>9,851,155</b>	<b>8,646,634</b>

Coolmine TC Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

9. FUNDING AND EXPENDITURE BY INCOME SOURCE

			RESTRICTED								UNRESTRICTED
	Total	HSE - CH09	HSE- CH07	HSE- CH06	HSE - CH03	HSE - CH04	NRDTF/BLDTF /SICDADTF	Dept of Justice & Equality - Probation Service	CE Scheme Dept of Social Protection	Other Grants and Misc. Income	Total Unrestricted Income
INCOME	10,468,745	3,019,506	611,073	8,750	1,526,793	2,688,813	70,833	671,107	126,739	228,934	1,516,197
EXPENDITURE											
Staff Costs											
Wages and Salaries	6,367,359	2,511,978	550,720	7,605	795,797	1,684,221	56,667	458,450	135,107	58,156	108,658
Employers PRSI	668,995	280,692	57,946	848	82,448	176,957	6,460	45,575	-	6,382	11,687
Payroll costs	11,551	6,488	-	-	1,692	2,584	-	787	-	-	-
Staff defined contribution pension costs	174,212	88,951	15,498	525	25,191	30,825	-	11,868	-	1,146	208
Staff recruitment costs	35,069	17,492	1,094	-	4,610	8,943	-	2,389	180	180	181
Staff training	46,787	25,476	1,798	-	5,233	7,868	-	3,187	(200)	-	3,425
Travel and Subsistence	168,823	26,442	4,281	-	20,733	82,640	7,706	11,501	270	14,526	724

**Coolmine TC Therapeutic Community**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

			RESTRICTED								UNRESTRICTED
Expenditure cont..	Total	HSE - CH09	HSE-CH07	HSE-CH06	HSE - CH03	HSE - CH04	NRDTF/BLDTF/SICDADTF	Dept of Justice & Equality - Probation Service	CE Scheme Dept of Social Protection	Other Grants and Miscellaneous Income	Total Unrestricted/ Designated Income
<b>Professional Costs</b>											
Clinical governance/nurse	<b>13,333</b>	12,425	-	-	-	-	-	908	-	-	-
Legal and professional	<b>35,431</b>	18,030	554	-	3,632	2,851	-	2,414	-	5,491	2,459
Auditor's remuneration	<b>17,177</b>	11,829	554	-	359	3,265	-	1,170	-	-	-
Subscriptions & Professional Memberships	<b>19,049</b>	13,176	4,316	-	260	-	-	1,297	-	-	-
Psychiatric services	<b>17,910</b>	8,417	2,513	-	5,760	-	-	1,220	-	-	-
Conference and Seminars	<b>12,243</b>	5,325	20	-	650	2,956	-	834	-	1,720	738
Board Expenses	<b>1,517</b>	1,413		-	-	-	-	104	-	-	-
Clinical supervision & employee counselling	<b>52,869</b>	12,161	3,116	-	11,547	22,444	-	3,601	-	-	-
<b>Client Costs</b>											
Resident's allowance	<b>148,250</b>	-	-	-	-	-	-	-	-	-	148,250
Clothes, leisure, and travel	<b>59,563</b>	19,893	12,415	-	8,068	10,686	-	4,057	25	4,419	-
Food	<b>153,300</b>	64,886	28,363	-	40,979	8,521	-	10,444	76	-	31
Careers, Education & Training	<b>9,213</b>	4,563	324	-	1,055	6,061	-	628	(4,764)	1,169	177
Return to Nature Equipment	<b>13,274</b>	12,370		-	-	-	-	904	-	-	-
Graduations - Venue & Other Costs	<b>4,197</b>	2,997	432	-	416	66	-	286	-	-	-
Creche Supplies	<b>14,892</b>	1,464	169	-	860	-	-	1,015	-	11,384	-

**Coolmine TC Therapeutic Community**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

			RESTRICTED								UNRESTRICTED
Expenditure Cont.	Total	HSE - CH09	HSE-CH07	HSE-CH06	HSE - CH03	HSE - CH04	NRDTF/BLDTF/SICDADTF	Dept of Justice & Equality - Probation Service	CE Scheme Dept of Social Protection	Other Grants and Miscellaneous Income	Total Unrestricted Income
<b>Facilities &amp; Admin Costs</b>											
Insurance	200,863	88,164	21,139	-	28,502	49,373	-	13,684	-	-	-
Rent payable	359,502	172,218	19,906	-	95,217	47,670	-	24,491	-	-	-
Security, Waste, Cleaning	85,107	33,599	12,902	-	15,226	17,582	-	5,798	-	-	-
Office Equipment	56,567	21,974	3,454	-	6,963	19,743	-	3,853	11	569	-
Light and Heat	157,949	64,129	26,984	-	37,745	18,330	-	10,761	-	-	-
Repairs and Maintenance	222,070	110,289	24,406	-	18,960	10,108	-	15,128	-	43,179	-
Printing, postage, and stationery	31,294	12,538	2,089	-	8,880	4,203	-	2,132	-	-	1,452
Advertising & Public Relations	12,769	7,063	-	-	886	766	-	870	-	-	3,184
Telephone	82,698	33,753	7,880	-	9,040	26,045	-	5,634	-	269	77
Computer costs	146,018	79,536	5,137	-	17,227	29,769	-	9,947	-	4,402	-
Fund-raising costs	20,941	-	-	-	-	-	-	1,427	-	-	19,514
Bank charges	5,143	3,863	31	-	98	346	-	350	-	-	455
General expenses	7,927	6,455	738	-	194	-	-	540	-	-	-
Medical - First Aid Supplies	22,430	4,759	6,483	-	7,688	1,972	-	1,528	-	-	-
Write off Fixed Assets	57,447	53,531	-	-	-	-	-	3,916	-	-	-
Ashleigh House refurbishment	213,961	-	-	-	-	-	-	-	-	-	213,961
Depreciation	123,456	58,289	28,129		-	28,629	-	8,409	-	-	-
Total Expenditure	9,851,155	3,896,628	843,391	8,978	1,255,916	2,305,424	70,833	671,107	130,705	152,992	515,181
<b>(Deficit)\Surplus</b>	617,590	(877,122)	(232,318)	(228)	270,877	383,389	-	-	(3,966)	75,942	1,001,016
<b>Allocation of Central Costs</b>		877,122	232,318	228	(270,877)	(383,389)	-	-	-	-	(455,402)
<b>Adj. (Deficit)\Surplus</b>	617,590	-	-	-	-	-	-	-	(3,966)	75,942	545,614



Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2024

10. **EMPLOYEES**

The average monthly number of employees during the year was 172 (2023 - 174).

	2024 Number	2023 Number
CES Participants	10	12
Support Services	18	58
Part Time Support Services	57	19
Management	26	21
Project Workers	53	48
Part Time Project Workers	8	16
	<u>172</u>	<u>174</u>

The staff costs comprise:

	2024 €	2023 €
Wages and salaries	6,367,359	5,697,750
Social security costs	668,995	588,172
Pensions costs	174,212	93,534
	<u>7,210,566</u>	<u>6,379,456</u>

The number of higher paid employees are as follows:

	2024	2023
€60,000 - €70,000	3	4
€70,001 - €80,000	3	1
€80,001 - €90,000	2	1
	<u>8</u>	<u>6</u>

The CEO's remuneration is €96,460 per annum.

11. **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 €174,212, (2023: €93,534).

**Coolmine TC Therapeutic Community**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2024

**12. PROPERTY, PLANT AND EQUIPMENT**

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 January 2024	2,658,286	188,174	171,256	31,756	3,049,472
Additions	98,003	19,163	-	18,071	135,237
Disposals	(155,027)	-	-	-	(155,027)
At 31 December 2024	2,601,262	207,337	171,256	49,827	3,029,682
<b>Depreciation</b>					
At 1 January 2024	947,876	119,685	73,794	15,028	1,156,383
Charge for the year	61,290	22,601	29,748	9,817	123,456
Charge on disposals	(97,580)	-	-	-	(97,580)
At 31 December 2024	911,586	142,286	103,542	24,845	1,182,259
<b>Carrying amount</b>					
At 31 December 2024	1,689,676	65,051	67,714	24,982	1,847,423
At 31 December 2023	1,710,410	68,489	97,462	16,728	1,893,089

**13. RECEIVABLES**

	2024 €	2023 €
Trade receivables	37,174	80,336
Other receivables	585	6,864
Prepayments	38,910	62,881
Accrued income	149,628	44,000
	<b>226,297</b>	194,081

**14. PAYABLES**

	2024 €	2023 €
<b>Amounts falling due within one year</b>		
Trade payables	96,560	83,285
Taxation	150,056	130,731
Other payables	19,734	59,393
Accruals	347,107	242,715
Deferred Income	800,149	1,975,410
	<b>1,413,606</b>	2,491,534

Coolmine TC Therapeutic Community  
(A company limited by guarantee, without a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2024

Deferred Income Detail	2024 €	2023 €
CH09 – East Region	9,600	217,581
CH07 – East Region	12,000	-
CH04 – South West Region	522,160	1,404,434
CH03 – MidWest	-	94,473
Probation Services	155,474	155,750
North Dublin Regional Task Force	6,667	-
Other Grants	94,248	103,172
Total	800,149	1,975,410

15. FINANCIAL COMMITMENTS

At 31 December 2024 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2024 €	2023 €
Not later than 1 year	154,000	119,144
Later than 1 year and not later than 5 years	512,726	347,726
Later than 5 years	440,250	109,250

16. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2024.

17. EVENTS AFTER END OF REPORTING PERIOD

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

18. 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.

19. CASH AND CASH EQUIVALENTS	2024 €	2023 €
Cash and bank balances	2,465,145	2,912,033
	2,465,144	2,912,033

Coolmine TC Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2024

20. ANALYSIS OF MOVEMENT IN FUNDS

	Opening Reserves 2024	Incoming Resources 2024	Resources Expended 2024	Transfers Funds 2024	Closing Reserves 2024
	€	€	€	€	€
Restricted	1,071,363	8,952,548	(9,335,974)	455,402	1,143,339
Unrestricted	998,231	1,024,947	(301,220)	(455,402)	1,266,556
Designated	438,075	491,250	(213,961)	-	715,364
Total	2,507,669	10,468,745	(9,851,155)	-	3,125,259

Restricted reserves balance as per the balance sheet is the accumulated reserves from the Capital Grant income. The Company recognised Capital Grants in the Statement of Financial Activity in the years that they were received. The cost of depreciation has been allocated against these reserves over the useful life of the relevant assets.

Designated reserves relates to funding from Mediolanum.

21. CONTINGENT LIABILITIES

The company had no material contingent liabilities at the year-ended 31 December 2024.

22. COMPARATIVE INFORMATION

Certain comparative figures have been regrouped where necessary to conform with current period presentation.

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on  
23 April 2025 | 14:06 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 2024**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

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

	2024	2023
<b>Income</b>		
CHO7 HSE Funding - East Region	611,073	521,830
CHO9 HSE Funding - East Region	3,019,506	2,027,024
CHO3 HSE Funding - MidWest Region	1,526,793	1,300,000
CHO4 HSE Funding - SouthWest Region	2,688,813	2,459,546
CH06 HSE Funding – East Region	8,750	-
NRDTF - Restricted	13,333	20,000
Department of Justice & Equality - Probation Service	671,107	663,690
Community Employment Scheme Income	126,739	128,660
BLDTF- Restricted	30,000	31,050
SICDADTF-Restricted	27,500	39,224
Other Grants and Miscellaneous Income - Restricted	228,935	292,435
Donations & Fundraising - Unrestricted	183,062	200,457
Resident Contributions - Unrestricted	636,630	562,656
Other Grants and Miscellaneous Income - Unrestricted (Pobal)	205,255	110,916
Social Enterprise	-	46,291
Capital Grant movement from prior year - Unrestricted	-	114,828
Mediolanum Income – Unrestricted Designated fund	491,250	465,000
	=	=
	<b>10,468,745</b>	<b>8,983,607</b>
	=	=

<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
<b>Raising Funds</b>	20,941	88,435
<b>Staff Costs</b>		
Wages and Salaries	6,367,359	5,697,750
Employers PRSI	668,995	588,172
Payroll costs	11,551	11,050
Staff defined contribution pension costs	174,212	93,534
Staff recruitment costs	35,069	42,966
Staff redundancy	-	1,000
Staff training	46,787	29,249
Travel and Subsistence	168,823	151,206
<b>Professional Costs</b>		
Clinical governance/nurse	13,333	11,095
Legal and professional	35,431	41,046
Ashleigh House refurbishment	213,961	26,925
Auditor's remuneration	17,177	13,538
Subscriptions & Professional Memberships	19,049	11,269
Psychiatric services	17,910	10,000
Conference and Seminars	12,243	19,255
Board Expenses	1,517	911
Clinical supervision & employee counselling	52,869	62,656
<b>Client Costs</b>		
Resident's allowance	148,250	109,256
Clothes, leisure, and travel	59,563	77,014
Food	153,300	169,914
Careers, Education & Training	9,213	63,541
Return to Nature - Equipment	13,274	15,351
Graduations - Venue & Other Costs	4,197	3,535
Creche Supplies	14,892	4,631
<b>Facilities &amp; Administration Costs</b>		
Insurance	200,862	193,392
Rent payable	359,502	210,711
Security and Waste	85,107	96,728
Office Equipment	56,567	51,471
Light and Heat	157,949	193,913
Repairs and Maintenance	222,070	219,214
Printing, postage, and stationery	31,294	27,559
Advertising	12,769	35,383
Telephone	82,698	79,595
Computer costs	146,018	53,156
Bank charges	5,143	4,514
General expenses	7,927	1,170
Medical - First Aid Supplies	20,264	25,170
Medical - Training Supplies	2,166	7,401
Depreciation	123,456	103,958
Write off of Fixed Assets	57,447	-
	<b>9,851,155</b>	<b>8,646,634</b>
<b>Net surplus</b>	<b>617,590</b>	<b>336,973</b>