

**Company registration number: 082946**

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2019**

**MooreHaven Centre (Tipperary) Designated Activity Company  
Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Denis Kennedy Anne Power Ellen Kiely Ferris Phyllis Naughton Liam Treacy Roger Kennedy Sarah Browne Eddie Kennedy Catherine Condon Amy Holly
<b>Secretary</b>	Anne Power
<b>Company number</b>	082946
<b>Charity number</b>	6547
<b>CRA number</b>	20012304
<b>Registered office</b>	O'Brien Street Tipperary Co.Tipperary
<b>Business address</b>	O'Brien Street Tipperary Co Tipperary
<b>Auditor</b>	F.D.C. and Associates Ltd St. Michael Street, Tipperary Co. Tipperary.

**MooreHaven Centre (Tipperary) Designated Activity Company  
Company limited by guarantee**

**Directors and other information (continued)**

**Bankers**

Bank of Ireland  
Main Street  
Tipperary  
Co. Tipperary

**Solicitors**

Paul G Kingston & Company  
St Michael Street  
Tipperary  
Co. Tipperary

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Contents**

	<b>Page</b>
Directors report	<b>4 - 17</b>
Directors responsibilities statement	<b>18</b>
Independent auditor's report to the members	<b>19 - 21</b>
Statement of Financial Activities	<b>22</b>
Balance sheet	<b>23</b>
Statement of changes in equity	<b>24</b>
Statement of cash flows	<b>25</b>
Notes to the financial statements	<b>26 - 37</b>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

The directors present their report and the audited financial statements of the company for the financial year ended 31 December 2019.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Denis Kennedy  
Anne Power  
Ellen Kiely Ferris  
Phyllis Naughton  
Liam Treacy  
Roger Kennedy  
Sarah Browne  
Eddie Kennedy  
Catherine Condon  
Amy Holly

Anne Power held the position of company secretary during the financial year.

**Risks and uncertainties**

Our report, hereunder, outlines the challenges and many of the risks which the company faces. As with many charity companies, the ongoing risk to the company is the need to generate adequate funding to meet expenditure.

**Objectives and activities**

The MooreHaven Centre provides supports to adults with an intellectual disability in the mild to moderate range of Intellectual Disability through MooreHaven's day, residential and respite services.

MooreHaven fully subscribes to the values of Community Inclusion, Active Citizenship and Quality and Person Centredness, as the core values of the HSE New Directions model of delivering personal supports within the local community.

The MooreHaven Centre is located in the heart of Tipperary Town, a two minute walk to the Main Street, Tipperary, facilitating community inclusion and engagement.

The Centre's aspiration is to provide a service 'where adults with an intellectual disability can develop and grow to their full potential through our Day and Residential services'.

**2019 REVIEW**

MooreHaven's performance and progress in 2019 is summarised below under the following headings :

1. Key Performance Indicators
2. Principal Risks and Uncertainties
3. Financial Review
4. Structure, Governance and Management
5. Reference & Administrative Details
6. Exemptions from Disclosure

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

**KEY PERFORMANCE INDICATORS**

The development and performance of the Service can be measured through key performance indicators expressed under the following headings:

1. Number of service users being supported through MooreHaven's Day, Residential and Respite Services;
2. Range of day support services provided;
3. Community Homes providing a residential Service under HIQA;
4. Complaints in 2019;
5. Fund raising in 2019;
6. MooreHaven Job Centre; CE Scheme;
7. Capital Development;
8. Health & Safety;
9. Community Inclusion.

**1. Number of Service Users and How they spend their Day**

Throughout 2019, the MooreHaven Centre catered for the support needs of on average 112 people from a catchment area that extends up to 30 miles from Tipperary Town. People from Tipperary town and county and county Limerick attend The MooreHaven Centre.

Performance Activity / Key Performance Indicator

According to the National Performance Indicator and Activity Suite Disability Services, the following table outlines Performance Activity/ Key Performance Indicator and Outturn in 2019.

**Day Services 1-3: Residential Services 4-6.**

	<b>Target 2019</b>	<b>Outturn 2019</b>
1. Number of Persons (WTE) with ID or Autism benefiting from work/ work like activity services		<b>28.01</b>
2. Number of Rehabilitative Training (RT) Places provided (WTE)	<b>20</b>	<b>20.73</b>
3. Number of Persons with ID or Autism benefiting from other day services (excl RT & Work Like Activity) (WTE)		<b>49.42</b>
4. Residential Services, Number of Persons with ID or Autism benefiting from Residential Services		<b>18</b>
5. Respite, Number of bednights availed of by one person in residential centre based respite services <sup>46*</sup>		

<sup>46\*</sup> 46 bednights in 2019 for respite equates to 137 bednights in 2018. This arose because of an emergency admission for the second respite bed.

There are 95 people availing of the transport service to/from MooreHaven. 5 out of 6 of the MooreHaven Transport Routes are outsourced to 3rd party companies, with one route remaining in-house. In 2019, the MooreHaven transport service 3rd Party & Fuel cost was €201,391. A weekly contribution was paid by Service Users availing of the transport which totalled €52,986, resulting in a net cost to MooreHaven of €148,405 for transport (excluding MooreHaven driver payroll costs). We acknowledge, with thanks, the payment of the weekly contribution of €10, €17, €24 per week by Service Users depending on the length of their journey.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

**2. Range of Day Support Services Provided**

The full range of day supports was maintained in 2019. The location of each support service is as follows:

Components of Day Support Services and their Location

There are five key support services located on O'Brien Street, Tipperary Town :-

- a. Training;
- b. Day Service - Garden Centre, Sewing, Woodwork and Canteen;
- c. Day Activation, Horizon 1 programmes for people with high support needs;
- d. Horizon Programme which is a mix of lifeskills training, leisure and recreational activities;
- e. Job Coach supports through the job coaches, 1 full time, 1 part time. Both work from The MooreHaven Centre, O'Brien Street, Tipperary.

Thurles service is run on Wednesdays, for people living in Thurles and surrounding areas.

It is run by The MooreHaven Centre in Tipperary Centre for Independent Living (TCIL) premises, located in TCIL Premises, Stradavoher, Thurles.

Autism Support Service, is located in 1 Old Road, Tipperary. The MooreHaven Centre wishes to acknowledge the lease of 1 Old Road property, leased on a nominal rent basis, through a family member of one of the residents.

Cashel Activity & Training Service (CATS) is a new day service in Cashel that opened in September 2019, located in Unit 11a on the first floor in Cashel town shopping centre.

It is a New Directions model of service, where personal supports are provided to each individual, within their local community. The new service opened with five people, who were already attending MooreHaven Centre in Tipperary for their day service, opting to join the new Cashel service.

Two staff were recruited to run the new Cashel service in senior supervisor role and in instructor, supervisor role. Feedback on the service is very positive.

A new shop front design has been installed, with the caption 'Empowering and supporting each person to live the life of their choice'.

Three new people have applied to join CATS in September 2020.

**3. Residential Support Service**

Residential & Respite Support Services are provided in four community homes in Tipperary town i.e. the Hollies & the Laurels, Goats Lane, Bansha Road, Tipperary; 12 Tudor Court, Scalagheen, Tipperary and 24 Blackthorn Grove, Cashel Road, Tipperary.

MooreHaven Centre is a HIQA Designated Residential Service for adults with an intellectual disability. The residential service was re-registered on 27th April 2018 as a HIQA Designated Centre which is valid for three years. In 2019, there were 18 residents living in the Hollies, Laurels, Tudor Court and Blackthorn Grove. Respite is provided in Tudor Court for one service user.

The Centre had an unannounced HIQA inspection on 2nd April 2019. There were two areas of non-compliance i.e. Regulation 5: Individual Assessment and Personal Plan and Regulation 7: Positive Behaviour Support. Both areas were addressed through action plans. Stage 3 inspection report on MooreHaven Centre, carried out on 2nd April 2019, was published on 5th September on the Authority's website ([www.hiqa.ie](http://www.hiqa.ie)).

There were two Six Monthly Unannounced Visits to our homes, as conducted under Regulation 23, 2 (a)(b) in July 2019 and Feb 2020\_ 'Report on the quality and safety of care and support and plan to address any concerns with regard to the standard of care and support in residential services for Children and adults with disabilities'. 'Actions to be taken' were assigned i.e. 'by whom' within a 'timeframe for completion'.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

Annual Review Report -Assessing performance against the national standards for residential services for children and adults with disabilities was completed in Oct 2019 under Regulation 23 (1)(d). Improvement plans were decided on with the action/ resources required for completion within a timescale.

#### **4. Complaints**

##### **Day Service Complaints Analysis**

There were ten complaints recorded in the Complaints Register in 2019.

Seven of the complaints were resolved locally.

Three were referred to CHO5 Safeguarding, two of which were the subject of an investigation under Trust in Care :-

I. A formal investigation was held into the alleged complaint of abuse, under Trust in Care, The external investigator upheld the complaint. Disciplinary procedure was invoked.

II. A second complaint was the subject of an investigation under Trust in Care. The external investigator did not uphold the complaint. Staff training is to be provided.

III. A further complaint with regard to the conflict between two service users was made by a family member. Local supports are being provided, however, there is a gap in support required as there is no multi-disciplinary team. This complaint is still open.

##### **Residential Complaints Analysis**

During 2019, there were seven complaints made by residents. Five of the complaints related to interpersonal conflict with another resident, one related to staff and one related to management.

Five were resolved at local level, two were escalated to the complaints officer, with one complaint remaining open. This complaint was made by the residents of one of the residential houses with regards to being unable to get out as often as they would like at the weekends due to the support needs of some of the residents and the support available to cater for these needs. This has been escalated to the HSE in the form of a DSAMT (Disability Support Application Management Tool) for each resident and costings for the resources required to support the residents. To date this funding has not been provided.

#### **5. Fund Raising**

The total fundraising income in 2019 was €46,685

A sum of €7,215 was raised from church gate collections.

The Noelle Kiely Golf Classic was held in July 2019 in Tipperary Golf Club. A sum of €7,260 was raised.

The MooreHaven Pre-Qualifier for the JP McManus 2020 Pro Am was held in Tipperary Golf Club on 19th and 20th September 2019. Income raised at the Pre-Qualifier was €19,750 with an overall surplus of €14,846 after costs of €4,904. The net proceeds were paid to JP McManus Pro-Am committee for the pre-qualifier round as an entry to the JP McManus Pro-Am 2020 that was due to be held in Adare on 6th and 7th July 2020. JP McManus Pro-Am is postponed to July 2021 due to the outbreak of COVID-19.

MooreHaven also held a coffee morning and raffle at this event, raising a further €2,445 for the Centre.

A fundraising dance was organised in Cappawhite in December 2019 raising €2,060

A further sum of €7,955 was raised through donations and other fundraising events.

MooreHaven greatly appreciates the support of the community through church-gate and other collections and the generosity of other benefactors over the years.

Thanks to the kind donors, fundraisers and all the organisers of the church gate collections for thinking of MooreHaven and giving their time and assistance to support the Centre's work.

We also acknowledge with gratitude the work of Imelda Fitzpatrick, with the Kiely family, and the Family & Relatives Association in organising the 5th Noelle Kiely Golf Classic.

We also acknowledge the organising committee who did trojan work in drumming up support for the MooreHaven pre-qualifier Golf Classic for the JP McManus Pro-Am. The Family & Relatives Association hosted the coffee morning in Tipperary Golf Club. Members of the Family & Relatives Association were very supportive through their sponsorship of players.



**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

All fund raising is used for capital purposes i.e. the funds are used to develop facilities in the Centre and not for day-to-day running expenses.

**6. MooreHaven Job Centre; Community Employment Scheme & Job Bridge Scheme**

The two job coaches support people to source internal and external work experiences which can sometimes lead into supported employment either on a full time or part time basis.

In 2019, 10 people were in paid, part time employment. A further 32 people accessed work experience, 28 were with local employers in both Tipperary Town and Thurles and 4 were internal including sewing, garden centre and canteen. We also had 6 people take part in the social farming project. This was a new initiative that started in 2018 where small groups of 3 people work on a local farm for a day a week over a 10 week period. It was supported through the Waterford Leader Partnership and through funding sourced by MooreHaven through the National Lottery funding.

MooreHaven is very appreciative of the support of local employers and our farming partners in facilitating the foregoing hugely valuable and integrative work experiences.

In 2019 we had 2 people on the community employment scheme and one volunteer.

**7. Capital Development**

Capital development in 2019 was as follows

- \* A further minibus was purchased in 2019 to upgrade the aging fleet.
- \* A shower room in one of the Residential Homes was upgraded to a Wet Room due to increased needs of one of the residents.
- \* A patio area was laid in one of the Residential Homes
- \* PCs and Office Fixtures & Fitting were purchased for the new Cashel Activity & Training Service (CATS). Building works were also carried out on the Cashel property however, these costs were not capitalised (expensed in Operating Statement) as the property is rented by MooreHaven.
- \* The MooreHaven Training Kitchen was upgraded to make it more accessible for all service users. This was part funded by South Tipperary CLG (funding received in 2020) and part funded by HSE (funding received in 2019).
- \* The remaining capital expenditure was on small capital items to ensure the standard of facilities was maintained at a good level.

**8. Health & Safety**

The Centre's Safety Statements \_day and residential were reviewed by AEV Health & Safety Consultants in November 2019. AEV completed this work without charge as a contribution to MooreHaven's work and the Centre would like to acknowledge Val O'Connor in this regard.

**DAY SERVICE**

All accidents, incidents, near misses are reported to the line manager and action is taken at the time, to mitigate any risk with appropriate measures being taken to avoid repeat occurrences. An incident log is recorded of all incidents which are reviewed regularly at the Risk & Quality committee of the Board. Board updates are provided by the chair of the Risk & Quality committee who is a member of the Board.

In 2019 :

- 89 incidents logged in the 'accident, incident, near- miss' register.  
3 further incidents were not logged in the register for the following reasons :-
  - \* One incident was community based;
  - \* One complaint/ incident was reported 7 weeks after the alleged incident.
  - \* One incident was reported by family member which was not witnessed.
- Third party reporting as follows :

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

- \* 2 incidents reported to our insurance broker;
- \* 15 incidents reported to the HSE Safeguarding team, 2 of which were the subject of a formal investigation.
- \* 0 incidents reported to the Gardai;
- \* 0 'critical incidents' reported to the HSE Safeguarding Team.

**RESIDENTIAL**

**HIQA**

During 2019 8 notifications were submitted to HIQA as follows :-

- \* NF02 X1 "An outbreak of any notifiable disease as identified and published by the Health Protection Surveillance Centre".
- \* NF03- x1 "Any serious injury to a resident that requires immediate medical or hospital treatment".
- \* NF06 x2 "any allegation, suspected or confirmed of abuse of a resident".
- \* NF09 x4 "Any fire, any loss of power, heating or water, any incident where an unplanned evacuation of the centre took place.

**Outcome :-**

- \* NF02 Resident had shingles, infection prevention and control measures were put in place.
- \* NF03 Resident was brought by ambulance to Clonmel General Hospital, for tests, which were clear. Pain relief was prescribed, as and when required, PRN.
- \* NF06 Resident made an allegation of historical abuse, safeguarding plan was put in place.
- \* NF06 Resident made an allegation of physical and psychological abuse while out with another support organization. Complaint is still open and resident is being supported by an Advocate.
- \* NF09 (x4) There was no need to evacuate residents in any of the incidents.

**Residential Risk Register**

- The residential risk register contains 46 live risks with 1 risk "Risk of non-compliant staff rosters for residential homes causing inconsistent staff presence for residents and burnout for staff" having a rating of 12 which is high. This risk could no longer be managed at local level therefore it was escalated to the management risk register. In order to eliminate this risk 7 long-term relief staff members were offered a permanent fulltime contract, all of which were accepted. The residential service then recruited relief staff but there was an insufficient number of successful applicants to lower the risk to manageable. It is the intention of the service to carry out further recruitment to reduce this risk.

**Accident/Incident Analysis 2019**

There were 11 accidents/ incidents recorded as follows :-

- \* 4 relate to slips, trips or falls. No injury occurred and one was a near miss;
- \* 2 relate to accidents where an injury was sustained :-
  - one required notification to HIQA NFO3 form;
  - one just required first aid attention by the staff on duty (minor scratch);
- \* 2 are behaviour related, the resident receives support from a psychotherapist.
- \* 3 are classified as 'other' relating to :-
  - Using microwave;
  - Bedroom door handle malfunctioned, door couldn't be opened;
  - Resident was reported 'missing'. It transpired they were out in the garden of the residential home.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

**Community Inclusion**

The MooreHaven Centre is just a two minute walk to the Main Street, Tipperary, which is ideally located in the town for people to go to the shops and enjoy a cup of coffee. A measure of community inclusion is through easy access by day attendees to local services in the town. Local people access and use the facilities of The MooreHaven Centre and they visit the retail sections in the Centre, the garden centre and the sewing section.

The following list shows the range of community based activities enjoyed by people going out and townspeople coming in to the Centre.

- a. Individuals or small groups go out for a cup of coffee and some do their weekly grocery shopping.
- b. The gym facilities in Canon Hayes Sports Complex were used by small groups. The hall in the Complex was used on Wednesdays for a game of soccer.
- c. The Marlin swimming pool is used each week.
- d. There were six entries in the Bansha Show with their hanging baskets and potted flower arrangements, held in August 2019.
- e. Marian's equestrian centre, Solohead, was the venue for horse riding and visits were made to Kilfinane Animal Welfare.
- f. Small groups played tennis in John Heffernan's indoor tennis arena, Puddingfield in the winter. Kilfeacle Tennis Club was used in the Spring and Summer. MooreHaven very much appreciates both John and Kilfeacle providing their facilities free of charge to MooreHaven.
- g. Adult literacy classes continued each Thursday in 2019 through Tipperary Education and Training Board. A group of five participated in the Driver Theory test classes funded by the ETB which was run from the IT Centre, Rosanna Road.
- h. MooreHaven staff member organised the North and South Tipperary bocce leagues with teams from IWA, RehabCare and The MooreHaven Centre. Games were played in the Canon Hayes Sports Complex. The leagues are supported by the Sports Partnership.
- i. MooreHaven Summer and Christmas parties were held in Great Northern Hotel Ballykisteen, which were very enjoyable.
- j. The Centre held a very successful Christmas Fayre on Saturday 7th December 2019. Santa Claus was very busy in his grotto, the oval relaxation room in the Centre. Community entertainment was provided by the CJ Kickham Brass and Reed Band who played a rendition of Christmas carols in the hall, by students from St Annes, Abbey CBS and St Ailbe's. Excellent sales were reported in the four retail outlets, the Garden Centre, the Sewing Section, Woodwork Section and in the Canteen. An outside broadcast was done by Tipperary Mid West Radio, which gave the Fayre day a great profile. Thank you to everyone for supporting the MooreHaven Christmas Fayre. The day was a resounding success.
- k. MooreHaven participated in the St Patrick's Day Parade. Special thanks to the woodwork section for making the lovely MooreHaven float. Thanks to everyone for their participation.
- l. Tipperary Pantomime Society members used MooreHaven Hall for their show rehearsals, in the Autumn for their annual pantomime show.
- m. MooreHaven Centre was the meeting venue for Tipperary Daffodil Committee organising the annual March daffodil day collection for Irish Cancer Society.
- n. Reflexology continued to be provided by two therapists in the Centre.
- o. A counsellor/psychotherapy service was provided to day attendees in the Centre.
- p. Advocacy service was provided through National Advocacy Service for people in MooreHaven requiring support.
- q. Two editions of the MooreHaven News, our own in house publication, were published in July and December 2019, issue 32 and 33. The magazine showcases all of the events and changes in the Centre. Thanks to the magazine committee for their good work.
- r. Talks were given by the Community Gardai, Citizen Information Centre and dental hygienist to groups of day attendees.
- s. Recreational pursuits i.e. Sonas, Music Therapy and Tai Chi were part of the day service programme.
- t. A chiropodist visits MooreHaven during the year, providing chiropody service.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

- u. A new multi-coloured picket fence was designed and built by the woodwork section on the perimeter wall of the Sensory Garden. Thanks to the woodwork section for the great work.
- v. Six people took part in the Social Farming Project. This new initiative started in 2018. It involves a group of 3 people going out to a farmer in Lattin on a day a week, over a 10 week period. The group is involved in the farm work, helping the local farmer in the daily tasks of a farm. We wish to acknowledge the support of Waterford Leader Partnership and National Lottery funding in the Social Farming Project.
- w. Orla Slattery, Mary Immaculate College, Limerick gave a presentation on Mary I Certificate course \_ Certificate in General Learning, QQI level 4.
- x. Staff in the Cashel service organised for their group to take part in the 'growing imaginations' project which is run by Tipperary County Council libraries service, on a day a week for 10 weeks.
- y. An awards ceremony was held in May 2019 in the Great Northern Hotel, Ballykisteen. Certification at QQI Levels 1 and 2 were awarded to MooreHaven service users and were presented by James Galvin, HSE CHO3. A photo with the Liam McCarthy Cup was taken with everyone as they were presented with their certificate.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The principal risks and uncertainties facing MooreHaven include:

1. Lack of an adequate Respite Service
2. Concern over people with changing needs
3. Autism Specific Service/ The need for Multi-Disciplinary Support
4. Service arrangement with HSE
5. HSE New Directions
6. The impact of COVID on the MooreHaven Service

**1. Lack of an adequate Respite Service**

The opening of a respite service is a major strategic goal of The MooreHaven Centre. There is a significant need and demand for MooreHaven to open a respite service. A paper was presented to Minister for Health, Simon Harris when he visited MooreHaven on Friday 21st June 2019. Subsequently, a follow up letter was sent in November 2019 and there were several follow ups in 2020.

The MooreHaven Centre's Board and Management continue to look at ways to address the gap in a respite service. The provision of a respite service would give people a break away from home and it would also give the primary carer a much needed break. Capital funding is required to rent or purchase a suitable property. Operating funding is required for the operating costs of running a respite house.

**2. Concern over People with Changing Needs**

The MooreHaven Centre opened its doors in 1983 with four service users. Two of the first four service users are in MooreHaven, 37 years on. Many more people joined the day service over the years. People are growing old with the passage of time and their support needs have increased. The original staff to service user ratio was one staff member to every ten service users. Changing needs means people require more support in the activities of daily living within MooreHaven and the staff to service user ratio is now one staff member to every three service users.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

Extra funding resources are required to provide one on one support, to support people with impaired mobility on health and safety grounds.

**3. Autism Specific Service; The Need for Multi-Disciplinary Support**

As the profile of needs is changing and more young people are being assessed as being on the Autism Spectrum Disorder (ASD), specialist supports through multi disciplinary teams are required. The needs of people on autism spectrum disorder can be complex due to the combination of an intellectual disability diagnosis, being on the Autism spectrum and having mental ill health. This can present a challenge to meet the specific needs of the young person. People on the autism spectrum generally need one on one support in order to help them to manage their anxieties.

A multi-disciplinary team approach is a requirement for people with complex support needs. A psychology service is a requirement and the input of an occupational therapist. MooreHaven has been actively looking to get a psychology service restored as the service stopped in 2017. Our efforts are ongoing to secure the necessary resources to reinstate a psychology service.

**4. Service Arrangement 2020**

The signing of a service arrangement between The MooreHaven Centre and the HSE is a requirement on an annual basis. For 2019, the accompanying cover letter from The MooreHaven Centre with the signed Service Arrangement, included caveats in relation to the capacity of The MooreHaven Centre to provide the same quantum of service in 2019, over 2018. The list of caveats included in this letter are :

- a. External Wage Pressures on MooreHaven;
- b. Costs already incurred due to HIQA requirements (not funded to date);
- c. Other funding requests submitted in 2018, but not yet funded;
- d. New Service Proposal re opening a Respite House.

The breakdown of the list under External Wage Pressures on MooreHaven is as follows

- a. The restoration of pay levels in line with the Lansdowne Road Agreement, €153,568.
- b. The ability to pay annual increments, €14,952.
- c. The paying of unsocial hours premium in line with LCR 21217\*, providing for the payment of 1.16 rate of pay per hour, from 8pm to the end of the shift. The Labour Court Recommendation 21217 is for The MooreHaven Centre to pay this extra payment subject to additional funding being granted, cumulative cost from 2015/16/17/18/19 (i.e. including post-2018 cost up to May 2019) is €104,786.

**Note,** funding for 2015 to 2018 was received by January 2020 for unsocial hours premium

The breakdown of the list under Costs incurred due to HIQA requirements, not funded to date is as follows:

- a. Capital costs for fire doors and installation of emergency lighting €25,600 once off;
- b. Increased support needs for residents in the Hollies €26,600 per annum;
- c. Increased costs for HIQA administration time & higher point on the scale over funding received at mid point of scale- €25,600 per annum.

The breakdown of the list under 'Other Funding Requests' submitted is as follows:

- a. Proposed Friday, extra day respite from 2-8pm- €12,200 per annum;
- b. HIQA requirement to support resident outings - €15,800 per annum;
- c. Funding for a residential placement that commenced in Feb 2018 €50,000;
- d. Increased support needs of resident in Laurels- €32,900.

The breakdown of the costing for the opening of a new Respite House is as follows :

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

- a. Respite costings for a 4 night opening - €210,000 per annum;
- b. Respite costing for a 7 night opening - €340,000 per annum.

**5. 'HSE New Directions'**

The opening of the new Cashel service is an example of a New Direction model of service. The service is provided locally and individual supports are provided based on the required support needs of the person.

This is a new development for MooreHaven and it will open up the prospect of more service locations being considered.

EASI tool is a self-assessment audit tool\_ Evaluation, Action and Service Improvement. It was completed in respect of MooreHaven's day service by the day service manager, under the following headings:-

- Individualised Services and Supports;
- Effective Services and Supports;
- Safe Services and Supports;
- Leadership Governance and Management;
- Responsive Workforce;
- Use of Resources;
- Use of Information.

**6. The impact of COVID on the MooreHaven Service**

The day service closed on Monday 16th March 2020, owing to the risk of person to person spread of COVID-19 virus, which is highly contagious. The residential service has continued and some of the day service staff were redeployed to provide day supports from the residential homes.

MooreHaven's strategy is to resume day services, at the earliest possible time, one that will be safe for staff and service users, as far as is reasonably practicable in the public health national emergency. It is acknowledged that for the foreseeable future, the services and supports provided within the disability service sector will have to be provided within COVID-19 Public Health guidance.

We are awaiting National Guidelines that will provide the road map for resuming adult day services. The national guidelines will deal with the infection prevention and control measures for the disability sector.

We are presently working off the 2 meter social distance which means the number of service users in attendance at any time will be reduced to provide for this level of distance between people.

At a service arrangement review meeting held on 22nd June inst, a request was made by CHO5 to submit a revised December 2020 forecast, taking account of the impact of COVID-19. A revised forecast for 2020 has been prepared (taking into account the impact of the COVID-19 pandemic to date and the projected impact for the remainder of 2020). It is anticipated that for 2020, increased costs due to the pandemic will largely be offset by payroll savings due to unfilled vacancies and transport cost savings. However, these compensating savings will likely only arise in 2020. So it is important to note that a further funding/new funding requirement will arise in 2021 and subsequent years due to anticipated increase in staffing levels in the newly configured service arising from COVID-19.

MooreHaven will continue to liaise with the HSE on the ever-evolving situation in relation to the impact of COVID-19 on the delivery of MooreHaven's services.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

**FINANCIAL REVIEW**

**HSE South provided the following funding:**

€1,406,945 re revenue funding in relation to Section 39 grant aid.  
€435,132 re SOS and RT programmes.  
€67,290 re pension rebate i.e. the employer's contribution towards the defined pension contribution scheme administered through the National Federation of Voluntary Bodies.  
€147,498 re one-to-one care and psychotherapy for 1 resident in his residential home (which commenced on 27th December 2014)  
€8,892 for emergency support for new 2018 resident  
€2,860 for support for Day Service Users visits to Residential Homes  
€1,894 for extended Day Service hours during Summer Centre closure  
€35,000 once-off funding for Fit-out of new Cashel Activity & Training Service  
€7,995 rental funding for Cashel Activity & Training Service  
€4,692 school leaver funding for Training Kitchen upgrade  
€1,450 re psychology consultations

**The total funding from HSE South was €2,119,648 in 2019.**

**HSE West provided the following funding:**

€398,555 re service users from County Limerick and North Tipperary on the SOS and RT programmes  
€245,571 for 4 people in residential care  
€900 for counselling services for 1 service user  
€39,000 capital funding for the purchase of a Vehicle,

**The total funding from HSE West was €684,026 in 2019.**

The total HSE funding for The MooreHaven Centre in 2019 was €2,803,674 and the 2019 Annual Audit shows a deficit of €43,199 for the year.

Donations & fundraising monies received during 2019 (€46,685) have been recognised in the Statement of Financial Activities (SOFA) in accordance with the Statement of Recommended Practice (Charities SORP) and the fact that the "Accrual Model" of accounting for the recognition of income from Donations and Grants is no longer permitted. (Note: under SORP there is no longer annual Grant Amortisation recognised as Income in the Statement of Financial Activities. In the 2016 Financial Statements all Grant and Capital Development income was restated as Reserves.)

Excluding the following: (1) surplus of fundraising income over fundraising spend in the year (€33,076) and (2) capital funding (€43,692) which under SORP are both required to be recognised as Income in the year received, and (3) non-cash depreciation cost (€112,864), the 2019 operating cash deficit is €7,103. This deficit includes a once-off unfunded cost re the new Cashel Service of €7,334.

MooreHaven continues to seek HSE funding for a number of unfunded costs to ensure that MooreHaven can meet the objective of at least balancing the Centre's finances in future years.

The support of Paula Dwan, Area Co-Ordinator for Disabilities HSE South, our parent funder, and of Fearghal Gray, Area Co-ordinator HSE Mid West, and their teams, is acknowledged by MooreHaven.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors report  
Financial year ended 31 December 2019**

**GOVERNANCE, STRUCTURE & MANAGEMENT**

The MooreHaven Centre is a voluntary community based organisation run by a Board of Directors. The General Manager reports to the Board of Directors. The Centre is grant funded under Section 39 of the Health Act, 2004. The General Manager of the Centre is responsible for the operational running of the Centre and compliance with the Service Arrangement signed annually with the HSE.

The Board of Directors are governed by the Constitutions of The MooreHaven Centre Company Limited by Guarantee (formerly The MooreHaven Centre Limited) and MooreHaven Centre (Tipperary) Designated Activity Company (formerly MooreHaven Centre (Tipperary) Limited). Board Members are common to both companies. All operating transactions for the Company are transacted through MooreHaven Centre (Tipperary) DAC.

During 2016, in order to comply with the Companies Act 2014, MooreHaven Centre (Tipperary) Limited was converted to MooreHaven Centre (Tipperary) Designated Activity Company and The MooreHaven Centre Limited changed its name to MooreHaven Centre Company Limited by Guarantee.

The MooreHaven Centre Limited (now MooreHaven Centre Company Limited by Guarantee) was formed in 2011 to provide for the establishment of a Register of Members. The Members have the final say with regard to the overall running of the Centre through their voting powers exercised at the Annual General Meeting. At 31st December 2019, there were 57 Members on the Register of Members. Membership is renewed annually.

There are six committees of the Board as follows :-

1. Strategy & Development,
2. Finance,
3. Risk & Quality;
4. Staff Relations & Communications;
5. Legal & Governance;
6. Nominations & Audit committees.

**REFERENCE & ADMINISTRATIVE DETAILS**

The Board of The MooreHaven Centre delegate the day to day management of the charity to Derry McMahon, General Manager and his management team.

**EXEMPTIONS FROM DISCLOSURE**

None

**EVENTS AFTER THE END OF THE REPORTING PERIOD**

Other than disclosed in the financial statements the Directors confirm that there have been no events since the end of the financial year which would require adjustment to or disclosure in the financial statements.

**ACCOUNTING RECORDS**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at O'Brien Street, Tipperary.

**RELEVANT AUDIT INFORMATION**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and



**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

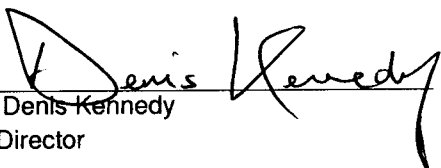
**Directors report  
Financial year ended 31 December 2019**

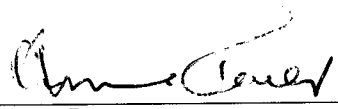
each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**AUDITORS**

FDC and Associates Ltd, the successor firm to Noonan O' Cinneide and Company, have continued in office in accordance with Section 383 of the Companies Act 2014.

This report was approved by the board of directors on the 7 July 2020 and signed on its behalf by:

  
Denis Kennedy  
Director

  
Anne Power  
Director

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Directors responsibilities statement**

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

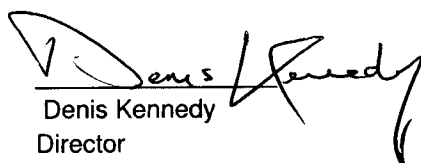
Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the Republic of Ireland" and Irish Law.


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 profit or loss 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 and then apply them consistently;
- make judgments 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

  
Denis Kennedy  
Director

  
Anne Power  
Director

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Independent auditor's report to the members of  
MooreHaven Centre (Tipperary) Designated Activity Company (continued)  
financial year ended 31 December 2019**

**Opinion**

We have audited the financial statements of MooreHaven Centre (Tipperary) Designated Activity Company, which comprise the balance sheet as at 31 December 2019, and the income statement, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the state of the assets, liabilities and financial position of the company as at 31 December 2019, and of its surplus/(deficit) for the year then ended are prepared, in all material respects, in accordance with Irish law and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council

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

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

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland including the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard and we have fulfilled our other 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 the ISAs (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.

**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.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Independent auditor's report to the members of  
MooreHaven Centre (Tipperary) Designated Activity Company (continued)  
financial year ended 31 December 2019**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Based solely on the work undertaken in the course of the audit, we report that:

- In our opinion, the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion, the directors' report is consistent with the financial statements and has been prepared in accordance with the Companies Act 2014 and;
- 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 and the financial statements are in agreement with the accounting records

**Matter on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of the financial statements in accordance with Irish law and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

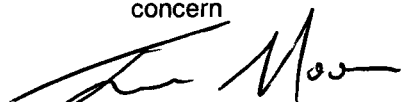
**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Independent auditor's report to the members of  
MooreHaven Centre (Tipperary) Designated Activity Company (continued)  
financial year ended 31 December 2019**

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 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern



James Noonan

For and on behalf of  
F.D.C. and Associates Ltd  
*(Incorporating Noonan O' Cinneide & Co.)*  
St. Michael Street,  
Tipperary  
Co. Tipperary.

7 July 2020

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Statement of Financial Activities  
Financial year ended 31 December 2019**

	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019	Total 2018
	€	€	€	€
<b>Income from:</b>				
Fundraising & Donations	46,685		46,685	21,397
<b>Charitable Activities:</b>				
Trading Activities	151,302		151,302	166,757
Service User Contributions	152,158		152,158	143,220
Investment and other income	-	-	-	1,104
Health Service Executive		2,803,674	2,803,674	2,529,496
National Lottery Grant Funding		-	-	11,940
Other Incoming Resources	-	-	-	-
<b>Total Income</b>	<u>350,145</u>	<u>2,803,674</u>	<u>3,153,819</u>	<u>2,873,914</u>
<b>Net incoming resources available for charitable application</b>	<u>350,145</u>	<u>2,803,674</u>	<u>3,153,819</u>	<u>2,873,914</u>
<b>Expenditure on Charitable activities:</b>				
Day service		1,552,093	1,552,093	1,367,083
Day service trading	88,014		88,014	85,131
Residential & respite service		945,261	945,261	849,456
Support services		84,838	84,838	91,071
Management and administration		513,203	513,203	525,779
Fundraising Spend	13,609		13,609	561
<b>Total resources expended</b>	<u>101,623</u>	<u>3,095,395</u>	<u>3,197,018</u>	<u>2,919,081</u>
<b>Net income/expenditure</b>	248,522	(291,721)	(43,199)	(45,167)
Transfers between funds	(291,721)	291,721		
<b>Other recognised gains/(losses)</b>				
Gains/(losses) on revaluation of fixed assets				
<b>Net movement in funds</b>	<u>(43,199)</u>	<u>-</u>	<u>(43,199)</u>	<u>(45,167)</u>
<b>Reconciliation of funds</b>				
Balance brought forward 1 January 2019	2,659,441	1,118,329	3,777,770	3,822,937
<b>Total funds carried forward</b>	<u>2,616,242</u>	<u>1,118,329</u>	<u>3,734,571</u>	<u>3,777,770</u>


**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Balance sheet  
As at 31 December 2019**

		2019		2018	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	12	3,218,784		3,254,713	
			3,218,784		3,254,713
<b>Current assets</b>					
Stocks	13	16,292		17,486	
Prepayments & Accrued Income	14	232,178		121,465	
Cash at bank and in hand	15	549,976		625,806	
			798,446		764,757
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<b>(282,659)</b>		<b>(241,700)</b>	
			515,787		523,057
<b>Net current assets</b>			<b>515,787</b>		<b>523,057</b>
<b>Total assets less current liabilities</b>			<b>3,734,571</b>		<b>3,777,770</b>
<b>Net assets</b>			<b>3,734,571</b>		<b>3,777,770</b>
<b>Funds</b>					
Called up share capital presented as equity	20		3		3
Restricted funds	21	1,118,326		1,118,326	
Unrestricted Designated Funds	21	2,616,242		2,659,441	
<b>Members funds</b>			<b>3,734,571</b>		<b>3,777,770</b>

These financial statements were approved by the board of directors on 7 July 2020 and signed on behalf of the board by:

  
 \_\_\_\_\_  
 Denis Kennedy  
 Director

  
 \_\_\_\_\_  
 Anne Power  
 Director

**The notes on pages 26 to 37 form part of these financial statements.**

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Statement of changes in equity  
Financial year ended 31 December 2019**

	Called up share capital €	Income and Expenditure Account €	<b>Total</b>  €
<b>At 1 January 2018</b>	3	3,822,934	3,822,937
Deficit for the financial year		(45,167)	(45,167)
<b>Total comprehensive income for the financial year</b>	-	(45,167)	(45,167)
<b>At 31 December 2018 and 1 January 2019</b>	3	3,777,767	3,777,770
Deficit for the financial year		(43,199)	(43,199)
<b>Total comprehensive income for the financial year</b>	-	(43,199)	(43,199)
<b>At 31 December 2019</b>	3	3,734,568	3,734,571



**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Statement of cash flows  
Financial year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	€	€
<b>Cash flows from operating activities</b>		
Deficit for the financial year	(43,199)	(45,167)
<i>Adjustments for:</i>		
Depreciation of tangible assets	112,864	101,000
Interest payable and similar charges	3,129	2,942
(Gain)/loss on disposal of tangible assets	-	(500)
<i>Changes in:</i>		
Stocks	1,194	544
Trade and other debtors	(110,713)	50,953
Trade and other creditors	40,959	12,458
Cash generated from operations	<u>4,234</u>	<u>122,230</u>
Interest paid	(3,129)	(2,942)
Net cash from operating activities	<u>1,105</u>	<u>119,288</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(76,935)	(104,939)
Proceeds from sale of tangible assets	-	500
Net cash used in investing activities	<u>(76,935)</u>	<u>(104,439)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(75,830)	14,849
<b>Cash and cash equivalents at beginning of financial year</b>	<u>625,806</u>	<u>610,957</u>
<b>Cash and cash equivalents at end of financial year</b>	<u>549,976</u>	<u>625,806</u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements  
Financial year ended 31 December 2019**

**1. Statement of compliance**

These financial statements have been prepared on a going concern basis in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**2. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure. Although not obliged to comply with the Statement of Recommended Practice (Charities SORP in accordance with FRS102, effective January 2015), because it provides a best practice approach in respect of accounting and reporting, the company consider that all material aspects have been implemented in the 2019 Financial Statement.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Change in formats**

The Directors have availed of the provisions of Section 291(5) of the Companies Act 2014 to use a format for the financial statements that better describes the activities of a company not trading for a profit. The main change being the replacement of the title "profit and loss" with the title "Income and Expenditure" and consequential changes in the descriptions of certain items to be consistent with the descriptions appropriate to the not for profit sector.

**Judgements and key sources of estimation uncertainty**

The preparation of these financial statements requires the directors and management to make judgements, estimates and assumptions that affect the application of the policies and the 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. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the financial statements within the next year.

**Income**

Income represents amounts received from agencies with responsibility for people with intellectual disabilities together with income arising from local sales and contributions from service users.

Voluntary income or capital is included in the Statement of Financial Activities when the company 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 company 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 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 accruals basis.

**Taxation**

The company does not give rise to any activity which would result in a taxation charge.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**Restricted Funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by grantors/donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. Restricted funds relate to assets and liabilities used for a specific purpose which is requested by the grantor or donor in either a Service Arrangement or other form of constructive request.

**Unrestricted free reserves**

Unrestricted free reserves are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

**Unrestricted designated funds**

Unrestricted funds are expendable at the discretion of the Board in furtherance of the charity's objectives. The directors can designate part or all, of the unrestricted funds for specific purposes. These designations have an administrative purpose only, and do not legally restrict the Board's discretion to apply the fund.

**Resources expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings	- 2%	straight line
Plant and machinery	- 12.50_ 20_	straight line 33.33%
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**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 are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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 profit or loss immediately.

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

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**3. Company Status**

Moorehaven Centre (Tipperary) Designated Activity Company is a company limited by guarantee having a share capital.

**4. Income**

Income arises from:

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Rendering of services	303,460	311,081
National Lottery Grant Funding	-	11,940
Grant income from H.S.E.	2,803,674	2,529,496
Fundraising and Donations	46,685	21,397
	<u>3,153,819</u>	<u>2,873,914</u>

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland. Included in income is an amount of €1,406,945 (2018: €1,227,353) received from the H.S.E. South in relation to S39 grant aid.

**5. Operating deficit**

Operating deficit is stated after charging/(crediting):

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	112,864	101,000
(Gain)/loss on disposal of tangible assets	-	(500)
Fees payable for the audit of the financial statements	5,582	5,588
	<u>118,446</u>	<u>106,088</u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**6. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	Number
Direct Staff	46	45
Administrative	6	5
	52	50
	52	50

The Staff numbers above are the average number of Whole Time Equivalents employed during the year (which may be fulfilled by a combination of full-time and part-time employees). Whole Time Equivalents are based on standard Weekly Hours relevant to each role and these may vary between 30 to 39 Hours per Week depending on the role.

The aggregate payroll costs incurred during the financial year were:

	<b>2019</b>	<b>2018</b>
	<b>€</b>	€
Wages and salaries	1,963,533	1,839,468
Social insurance costs	200,138	189,863
Other retirement benefit costs	67,291	68,266
	2,230,962	2,097,597
	2,230,962	2,097,597

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**7. Key Management Compensation**

The compensation paid to key management for employee services was as follows:

	<b>2019</b>	2018
	€	€
Wages and Salaries	74,674	74,555
Social Security Costs	8,177	8,015
Pension Costs	5,227	5,219
	<u>88,078</u>	<u>87,789</u>

Key management refers to the General Manager.

The number of employees whose total employee benefits for the reporting period fall within the bands below were:

	<b>No of employees</b>
€60,000 - €70,000	-
€70,000 - €80,000	1
	<u>1</u>

Employee benefits include salary and pay related premiums and allowances but excludes employer pension and prsi contributions, A total amount of €5,227 was paid by the company in employer pension contributions in relation to this 1 employee. The above 1 employee was engaged in management.

**8. Exchequer Funding**

The company is funded over 50% from Exchequer funding.

**9. Disclosure of directors remuneration and benefits**

None of the directors have been paid any remuneration or received any other benefits from an employment with the company as a related entity. No director expenses have been incurred.

**10. Related party transactions**

There have been no related party transactions in the reporting period.

**11. Interest payable and similar charges**

	<b>2019</b>	2018
	€	€
Bank charges	<u>3,129</u>	<u>2,942</u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**12. Tangible assets**

	Freehold property	Plant and machinery	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2019	4,204,577	444,768	171,723	4,821,068
Additions	10,526	26,148	40,261	76,935
Disposals	(11,284)	(136,106)	(20,788)	(168,178)
<b>At 31 December 2019</b>	<u>4,203,819</u>	<u>334,810</u>	<u>191,196</u>	<u>4,729,825</u>
<b>Depreciation</b>				
At 1 January 2019	1,034,520	415,299	116,536	1,566,355
Charge for the financial year	79,256	14,519	19,089	112,864
Disposals	(11,284)	(136,106)	(20,788)	(168,178)
<b>At 31 December 2019</b>	<u>1,102,492</u>	<u>293,712</u>	<u>114,837</u>	<u>1,511,041</u>
<b>Carrying amount</b>				
<b>At 31 December 2019</b>	<u>3,101,327</u>	<u>41,098</u>	<u>76,359</u>	<u>3,218,784</u>
<b>Carrying amount</b>				
At 31 December 2018	<u>3,170,057</u>	<u>29,469</u>	<u>55,187</u>	<u>3,254,713</u>

**13. Stocks**

	2019	2018
	€	€
Finished goods and goods for resale	<u>16,292</u>	<u>17,486</u>

In the opinion of the directors, there are no material differences between the replacement cost of stock and the balance sheet amounts.

**14. Debtors**

	2019	2018
	€	€
Prepayments and accrued income	<u>232,178</u>	<u>121,465</u>

Included in the above is an amount of €160,454 (2018 €137,135) due from the Health Service.



**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**15. Cash and cash equivalents**

	<b>2019</b>	<b>2018</b>
	€	€
Cash at bank and in hand	278,628	381,144
Capital Development Bank Fund	271,348	244,662
	<u>549,976</u>	<u>625,806</u>

**16. Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	€	€
Creditors and accruals	215,668	193,991
Tax and social insurance:		
PAYE and social welfare	65,187	44,873
VAT	1,804	2,836
	<u>282,659</u>	<u>241,700</u>

The Bank of Ireland, H.S.E. and Tipperary County Council have registered charges in respect of assets, including land and property, on the Company.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**17 State Grants**

<u>(a)</u>	<u>Grantor</u>	<u>Grant Name</u>	<u>Grant Purpose</u>	<u>Grant Award</u> €	<u>Grant Receipts</u> €	<u>Grant Accrued</u> €	<u>Grant Deferred</u> €	<u>Grant Income</u> €
	H.S.E.(SE)	Section 39	Day & Res Service	1,369,778	1,369,778	-	-	1,369,778
	H.S.E.(SE)	Section 39	Sleepover	37,167	37,167	-	-	37,167
				<u>1,406,945</u>	<u>1,406,945</u>	<u>-</u>	<u>-</u>	<u>1,406,945</u>

(b) No capital grants received during 2019.

(c) **Employees**

<u>Employee Benefits</u>	<u>No of Employees</u>	<u>Amount</u>
€60,000 - €70,000	-	-
€70,000 - €80,000	1	74,674
Total Employer Pension Contributions		<u>67,291</u>

(d) Tax Clearance

The company is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments". This note is in adherence with the requirements set out in Circular 13/2014 which supercedes Circular 17/2010.

**18. Employee benefits**

The company operates the Moorehaven Group Retirement Plan through which contributions are made to the National Federation fo Voluntary Bodies Pension Scheme. The scheme is a defined contribution scheme. Premiums are charged to the Income and Expenditure Account as they fall due. Employer pension contributions are funded by the H.S.E.

The pension costs incurred by the company for the year were €67,291 (2018: €68,266).

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**19. Financial instruments**

The carrying amount for each category of financial instruments is as follows:

	2019	2018
	€	€
<b>Financial assets that are cash held or settlement amount or amount advanced by the company</b>		
Other debtors	232,178	121,465
Cash at bank and in hand	549,976	625,806
	<u>782,154</u>	<u>747,271</u>
<b>Financial liabilities measured at settlement amount or amount advanced to the company</b>		
Other creditors	215,668	193,991
Tax & social insurance	66,991	47,709
	<u>282,659</u>	<u>241,700</u>

**20. Share capital**

**Authorised share capital**

	2019		2018	
	Number	€	Number	€
Ordinary Shares of €1.269738 each	<u>2</u>	<u>3</u>	<u>2</u>	<u>3</u>

**Issued, called up and fully paid**

	2019		2018	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
Ordinary Shares of €1.269738 each	<u>2</u>	<u>3</u>	<u>2</u>	<u>3</u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**21. Analysis of movements on funds**

	Balance 1st Jan '19 €	Incoming Resources €	Resources Expended €	Inter-fund Transfers €	Balance 31st Dec '19 €
<b>Restricted Funds</b>					
General	1,118,326	2,803,674	(3,095,395)	291,721	1,118,326
Share Capital	3				3
<b>Unrestricted Funds</b>					
General	2,414,780	350,145	(101,623)	(333,502)	2,329,800
Designated for Capital Development	244,661	-		41,781	286,442
<b>Total Funds</b>	<u><u>3,777,770</u></u>	<u><u>3,153,819</u></u>	<u><u>(3,197,018)</u></u>	<u><u>-</u></u>	<u><u>3,734,571</u></u>

SORP requires that financial statements must provide information on material individual fund balances, movements in the reporting period and the purposes for which funds are held. For the purpose of identifying the opening balances at 1 January 2019 by fund, the following basis has been used:

(1) Designated for capital development

Balance in fundraising and capital bank accounts at 1 January 2019.

(2) Balance of funds has been classified as unrestricted general funds.

**22. Analysis of Net Assets by Fund**

	Tangible Fixed Assets €	Current Assets €	Current Liabilities €	Total €
<b>Restricted Funds</b>				
General	1,118,326	-	-	1,118,326
<b>Unrestricted Funds</b>				
General	2,100,462	512,000	(282,659)	2,329,803
Designated for capital development	-	286,442		286,442
	<u><u>3,218,788</u></u>	<u><u>798,442</u></u>	<u><u>(282,659)</u></u>	<u><u>3,734,571</u></u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**23. Ultimate parent undertaking - The Moorehaven Centre Company Limited by Guarantee.**

At an Extraordinary General Meeting of the company held on the 10th July 2012, it was resolved that: "The directors were instructed to approve the transfer of the entire issued share capital (2 shares) of the company to The Moorehaven Centre Limited in exchange for the granting of membership of The Moorehaven Centre Limited to the shareholders of the company".

During 2016, in order to comply with the Companies Act 2014, MooreHaven Centre (Tipperary) Limited was converted to MooreHaven Centre (Tipperary) Designated Company and The MooreHaven Centre Limited changed its name to The MooreHaven Centre Company Limited by Guarantee.

**24. Approval of financial statements**

The board of directors approved these financial statements for issue on 7 July 2020.

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**The following pages do not form part of the statutory accounts.**

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Operating statement  
Financial year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
	<b>Sch</b>	
<b>Incoming resources</b>		
<b>Income - Unrestricted funds</b>		
Management Income	88,428	103,470
Supported Activity Income	15,091	13,198
Residential Home Income	84,081	82,430
Canteen Income	62,874	63,287
Fundraising	46,685	21,397
Transport Contributions Received	52,986	47,592
	<u>350,145</u>	<u>331,374</u>
<b>Income - Restricted Funds</b>		
H.S.E. Income - South East	2,119,648	1,935,503
H.S.E. Income - Mid West	684,026	593,993
National Lottery Grants	-	11,940
	<u>2,803,674</u>	<u>2,541,436</u>
Income Protection Payments	-	1,104
	<u>2,803,674</u>	<u>2,542,540</u>
<b>Total Income Resources</b>	3,153,819	2,873,914
Charitable Activities and other expenses	<b>1</b> (3,197,018)	(2,919,081)
<b>Operating surplus/(Deficit)</b>	(43,199)	(45,167)
<b>Surplus/(Deficit) on ordinary activities before taxation</b>	<u>(43,199)</u>	<u>(45,167)</u>

**MooreHaven Centre (Tipperary) Designated Activity Company  
( Limited by Guarantee and having a Share Capital)**

**Operating statement (continued)  
Financial year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Schedule 1</b>		
<b>Charitable activities and other expenses</b>		
<b>Expenses</b>		
Wages and Salaries	1,963,533	1,839,468
Employers' PRSI contributions	200,138	189,863
Staff Pension costs - defined contribution	67,291	68,266
Staff Training & Exps	30,679	21,430
Client related costs	190,398	189,601
Cost of Sales	88,014	85,132
Facility costs	157,899	101,630
Insurance	63,575	51,573
Administration and related costs	59,953	58,975
Transport costs	201,391	171,434
Auditors remuneration	5,582	5,588
Other Professional fees	28,349	24,189
Financial and related costs	3,129	2,942
General expenses	10,614	7,429
Fundraising Spend	13,609	561
Depreciation	112,864	101,000
	<b>3,197,018</b>	<b>2,919,081</b>