

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 2021

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

Directors and other information

Directors	Denis Kennedy Breda Donovan Bernadette Kiely Phyllis Naughton Liam Treacy Roger Kennedy Sarah Browne Eddie Kennedy Catherine Condon Amy Holly
Secretary	Sarah Browne
Company number	082946
Charity number	6547
CRA number	20012304
Registered office	O'Brien Street Tipperary Co. Tipperary
Business address	O'Brien Street Tipperary Co Tipperary
Auditor	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
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**Directors report
Financial year ended 31 December 2021**

The directors present their report and the audited financial statements of the company for the financial year ended 31 December 2021.

Directors

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

Denis Kennedy
Breda Donovan *Appointed 22nd September 2021*
Bernadette Kiely *Appointed 4th January 2021*
Phyllis Naughton
Liam Treacy
Roger Kennedy
Sarah Browne
Eddie Kennedy
Catherine Condon
Amy Holly

Sarah Browne acted as secretary for the 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, a model of delivering personal supports within the local community where the person lives.

MooreHaven Centre's base is in the heart of Tipperary Town, a two-minute walk to the Main Street, which facilitates community inclusion and engagement. Cashel Activity & Training Service is the other main part of the service, centrally located in Cashel Town.

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

2021 was a year again dominated by COVID-19.

2021 REVIEW

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

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

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Financial year ended 31 December 2021**

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. Day Service
3. Residential & Respite Service
4. Complaints
5. Fund-Raising
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

The MooreHaven Centre and its Cashel hub - Cashel Activity & Training Service (CATS) - cater for the support needs of 111 people from a catchment area that extends up to 30 miles from Tipperary Town. The residential service was fully open during COVID and the day services re opened on a phased basis throughout 2021 with a full opening in November 2021 with infection prevention controls.

Performance Activity / Key Performance Indicator

According to the Disability Services National Performance Indicator and Activity Suite, the following table outlines Performance Activity/ Key Performance Indicator and Outturn in 2021.

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

	Outturn 2021
1. Number of Persons with ID or Autism benefiting from work/ work like activity services	4.00
2. Number of Rehabilitative Training (RT) Places provided (WTE)	13
3. Number of Persons with ID or Autism benefiting from other day services (excl RT & Work Like Activity) (WTE)	86
4. Residential Services, Number of Persons with ID or Autism benefiting from Residential Services	18
5. Respite, Number of bednights availed of by one person in residential centre based respite services	0

There were 89 people availing of the transport service to/from MooreHaven in 2021.

There are 7 transport routes, 5 of which are outsourced to 3rd party companies & 2 routes are operated in-house. In 2021, the MooreHaven transport service comprising 3rd Party outsourced transport costs & MooreHaven Fuel/Repair cost was €214,367. A weekly contribution was paid by Service Users availing of the transport which totalled €33,343, resulting in a net cost to MooreHaven of €181,024 for transport (excluding MooreHaven driver payroll costs).

We acknowledge, with thanks, the payment of the weekly contribution of €8, €14, €20 per week depending on the length of their journey (this weekly contribution was reduced in Sep-20 to reflect the fact that the Centre initially re-opened for a 4 day service). The contributions paid prior to this reduction were €10, €17, €24 per week

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2. Day Service/Range of Support Services

The full range of day supports were offered in both our day centres by mid-2021, and were as follows:-

- a. A Training programme that runs for 2.5 years, principally for school leavers
- b. Day Service programmes that consist of a mix of training in everyday life skills, leisure and recreational activities ("Horizon").
- c. Two Job Coaches sourcing work experience in the community. Work experience had to stopped on 16th March owing to COVID-19. Work experience restarted in April 2022.
- d. Day Activation programmes for people with high support needs ("Horizon 1").

Note the Cashel service moved to a new purpose built location in October 2021

Autism Support Service is located in 1 Old Road, Tipperary

The MooreHaven Centre wishes to acknowledge the lease of 1 Old Road, on a nominal rent basis, through a family member of one of the residents

Due to COVID, 1 Old Road was also registered with HIQA as an emergency isolation house in May 2020.

Service users who use this service were supported remotely during 2020 and 2021 and Old Road has now reverted to a location for the MooreHaven autism support service.

3. Residential and Respite Service

Residential Services are provided in four community homes in Tipperary town i.e. the Hollies & the Laurels, Goats Lane, Bانشa Road, Tipperary; 12 Tudor Court, Scalagheen, Tipperary and 24 Blackthorn Grove, Cashel Road, Tipperary. 1 Old road has been added to the footprint of the designated centre. This house is used specifically for supporting any resident who may have to isolate due to confirmed or suspected COVID-19 diagnosis, if that resident cannot be supported in their current residence

MooreHaven Centre is a HIQA Designated Residential Service for adults with an intellectual disability. The residential service was re-registered on 27th April 2021 as a HIQA Designated Centre which is valid for three years. Throughout 2021, there were 18 residents living between the 4 residential houses

COVID-19

Visiting restrictions were in place during this time following Public Health advice but outside and virtual visits were supported at all times. A COVID-19 prevention, preparedness and contingency plan was developed for the residential service to support all relevant areas relating to the pandemic.

HIQA INSPECTION VISIT

The Centre had a short notice announced HIQA inspection on 20th Jan 2021. . There were four areas of 'Substantially Compliant' i.e. Regulation 34 Complaints Procedure; Regulation 17 Premises; Regulation 26 Risk Management Procedures; Regulation 28 Fire Precautions. Three of the four have been addressed, 4th section on Premises is to be addressed once it is safe for contractors to visit and do some refurbishing work in the homes. All areas were addressed through action plans

Stage 3 inspection report on MooreHaven Centre, carried out on 20th Jan 2021 was published on 31st March 2021 on the Authority's website (www.hiqa.ie). HIQA report was positive on the standard of care being provided to the residents

"The inspector found that the designated centre overall, was well managed to meet the assessed needs of residents. Staff demonstrated a good understanding of the residents' needs. Residents appeared and stated that they were happy and well cared for. The focus of care was person centred".

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4. Complaints

Day Service Complaints Analysis

There were 4 complaints in the day service during 2021. All complaints are now closed and have been resolved to the satisfaction of the complainant.

Residential Complaints

There was 1 complaint made to the residential service during 2021. This complaint was resolved to the satisfaction of the complainant and is now closed

5. Fund Raising

The total fundraising income in 2021 was €7,431

- No church-gate collections were held due to COVID-19.
- A bequest of €500 was received
- A further sum of €6,931 was raised through donations

MooreHaven greatly appreciates the support of the community and the generosity of other benefactors over the years.

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

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

MooreHaven had 4 people in paid, part-time employment throughout 2021. Work experience stopped on 16th March 2020 with the closing of the day service, due to COVID-19. Work experience restarted in April-2022.

1 person was linking in with the Ability Programme and 6 people took part in the Social Farming Project.

In 2021 we had 2 people on the community employment scheme and one volunteer

7. Capital Development

Capital development in 2021 was as follows

- * A new mini bus and people carrier were purchased in 2021 with funding received from the HSE.
- * A canopy was installed outside the sports hall in the main centre
- * A new software program was purchased to track safeguarding issues and give update reports.
- * Sound proofing was installed in the canteen
- * Painting of the main centre's external building was completed
- * A new porta cabin classroom was purchased for the main centre
- * Flooring was replaced in 3 of the residential homes

8. Health & Safety

DAY SERVICE

In 2021 there were 59 incidents logged in the accident, incident, near- miss register

The breakdown shows that only 1 was required to be reported to an external third party, the company's insurer, as it related to an incident involving the company's transport.

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HSE SAFEGUARDING

3 Preliminary Screening Reports were sent into HSE Safeguarding in 2021. Safeguarding plans were put in place to support the safety of the service users who were alleged to be at risk. Although these safeguarding cases remain open at the end of 2021 it is foreseen that following a meeting early in 2022 these will be closed to the safeguarding office.

RESIDENTIAL

HIQA

During 2021, 6 notifications were submitted to HIQA as follows

NF02 X 1	An outbreak of any notifiable disease
NF03 X 4	Notification of serious injury to a resident that requires immediate medical and/or hospital treatment
NF06 X 1	Allegation, suspected or confirmed, of abuse to a resident

All six notification were actioned through updated risk assessment, support plans etc. as relevant and are now closed to HIQA.

Residential Risk Register

The residential risk register contains 66 live risks. Risk assessment are reviewed on a scheduled basis and updated as required. The risk register is then amended to reflect any changes. Currently 2 risks are allocated a high risk rating. These relate to the changing need of one of the residents and the supports that the resident now requires to maintain their safety,. These risks have been escalated to the HSE and a business case has also been submitted to the HSE for funding to provide the required supports

Accident / Incident Analysis 2021

There were 18 accidents/ incidents recorded in the residential service in 2021. Of the 18 recorded incidents 3 were reported to HIQA. 1 also resulted in a risk rating of 20 therefore this was escalated to the HSE. This incident related to a resident who fell while in the residential home. The fall resulted in the resident suffering a broken femur, which required hospitalization for a number of weeks. This resident requires additional supports and a business case has been submitted to the HSE to provide funding for this. For all other accident/incidents risk assessments have been completed where required and changes have been made to the relevant support plans to reduce the risk of re-occurrence.

9. Community Inclusion

Community based activities returned from September 2021 and are a key part of MooreHaven and the new directions strategy.

Some examples of these the list of community-based activities are

- a Going out for a cup of coffee and doing the weekly grocery shopping
- b Using the gym facilities in Canon Hayes Sports Complex, the hall in the Complex was used on Wednesdays for a game of soccer.
- c Using the local swimming pool each week
- d Visiting Kilfinane Animal Welfare farm
- e Playing tennis at a local indoor tennis arena
- f Availing of adult literacy classes through Tipperary Education and Training Board
- g Participating in the Driver Theory test classes at the IT Centre, Rosanna Road

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- h. Availing of reflexology sessions provided by two therapists in the Centre.
- i. Getting the service of a counsellor/psychotherapist.
- j. Availing of advocacy support service through National Advocacy Service
- k. Availing of Sonas, Music Therapy, Tai Chi, as part of their day service programme
- l. Partaking in Social Farming that involved a group of three going out on a farm for work experience. We wish to acknowledge the support of Waterford Leader Partnership and funding received through National Lottery.
- m. Service users in our Cashel service were using Larkspur Park Tennis Club for a game of tennis each week. This was supported by Tennis Ireland.
- n. Drama classes have commenced in 2021. It was hoped to hold a performance in the Excel Theatre in Tipperary Town, however due to Covid, this was not possible. An in-house performance took place which was a great success,

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties facing MooreHaven include:

- 1. Concern over people with changing needs; A number of business cases have been submitted to HSE for approval to meet the changing needs.
- 2. Lack of an adequate Respite service
- 3. Autism Specific Service; The Need for Multi-Disciplinary Support
- 4. Service arrangement with HSE
- 5. The impact of COVID 19 on MooreHaven

1. Concern over People with Changing Needs

The MooreHaven Centre opened its doors in 1983 with four service users. One of the first four is still in the service. As people age, their needs increase. Business cases are being submitted to HSE outlining the high support needs of the individual who may require one-on-one support in their activities of daily living in MooreHaven

There is significant difficulty in securing funding for changing needs. This will be addressed as a priority in 2022.

2. 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 respite care.

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 short break away from home. Respite would give the primary carer a much-needed break also

Capital funding is required to rent or purchase a suitable property. Operating funding is required for the operating costs of running a respite house

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

We have invested heavily in increasing our MDT support in 2021 and will continue to do this in 2022 subject to HSE funding support. We now have access to Behaviour and occupational therapists which will be a big benefit for our service users and staff

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4. Service Arrangement 2022

The signing of a service arrangement between The MooreHaven Centre and the HSE is a requirement on an annual basis. For 2022, the Service Arrangement is not yet signed due to the following pressure points & unfunded costs:

The list of caveats includes:

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

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

- a. The ability to pay annual increments
- b. The restoration of pay levels in line with the Lansdowne Road Agreement. A commitment of funding to restore pay levels to 2008 levels (by 2023) was received from HSE effective from 1/1/21. Phase 1 & 2 of this pay restoration was funded and paid to MooreHaven staff in 2021. The 3rd Phase of this pay restoration is due after Jan 2023. No commitment in relation to backpay has been received to date
- c. The paying of unsocial hours premium in line with Labour Court Recommendation (LCR) 21217, providing for the payment of an additional 1/6 rate of pay per hour, from 8pm to the end of the shift. The LCR21217 is for The MooreHaven Centre to pay this extra payment subject to additional funding being granted. Funding & payment for 2015-2018 was made in 2020. Funding for 2019-2021 was not received at 31/12/21
- d. Employer Pension Contribution Funding. All MooreHaven employees working over 20% WTE are entitled to join the MooreHaven pension scheme. At present, 42 out of 74 employees are members of the Scheme. This needs to be rectified urgently as it is a requirement for all staff to be part of a pension scheme in accordance with Government policy. The estimated annual employer pension cost based on all existing employees joining the scheme is €142,000. Currently, HSE fund the employer pension contribution to a maximum of €74,264, resulting in a potential annual funding shortfall of €67,736. The shortfall in 2021 was lower than this ie €10,489 due to the fact that not all staff have yet joined the pension scheme

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

- a. Increased support needs for residents in the Hollies - €27K per annum
- b. Increased costs for HIQA administration time & higher point on the scale over funding received at mid-point of scale - €26K per annum.

Note: HSE funded a. & b. above as once-off funding in 2021 and included in the estimates for 2022 however no commitment of funding yet past 2021

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

- a. HIQA requirement to support resident outings - €15,800 per annum (HSE have confirmed that they will fund this as once-off funding for 2021 and included in the estimates for 2022, however no commitment of funding yet past 2021)
- b. Increased support needs of resident in Laurels - proposed cost of a reorganisation within residential to provide for these increased needs €69k
- c. MooreHaven is experiencing a significant increase in annual Insurance costs (€31K in 2013, increased to €78K in 2021)

5. The impact of COVID on the MooreHaven Service

Covid was still the biggest factor for MooreHaven in 2021 and the job of keeping everyone safe and well was the number one priority all year.

From quarter 3, covid pressures started to ease the services returned to over 90% capacity.

This is now an ongoing challenge.

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PROPOSED NEW DEVELOPMENT/SERVICES

Residential /Supported independent Living House

MooreHaven Centre has purchased AVOCA, Bansha Road, Tipperary through Capital Assistance Scheme funding. The intended purpose for AVOCA is residential or supported independent living depending on operational funding approval in 2022

The Board wishes to acknowledge the support of Tipperary County Council, Housing Authority for the capital funding secured through the Capital Assistance Scheme to purchase and refurbish Avoca, and the ongoing support of the HSE

HSE New Directions

The new directions model was a key priority in the 3rd quarter of 2021 and it will be run out in the centres in 2022. Staff training will be needed in 2022 to get a full understanding of how it works. Person centred Planning will be a key aspect of this roll-out.

FINANCIAL REVIEW

HSE South provided the following funding:

- €1,746,061 re revenue funding in relation to Section 39 grant aid. This includes funding for the following: €28,000 from the Strengthening Disability Services Fund and €36,227 of Day Service Functional Support funding
- €359,968 re SOS and RT programmes
- €70,508 priority post funding to repatriate Day staff from Residential Service back to Day Service
- €74,264 re pension rebate ie the employer's contribution towards the defined pension contribution scheme administered through the National Federation of Voluntary Bodies. In 2021 the cost of the pension was €84,753. The 2021 shortfall of €10,489 was paid by MooreHaven out of the 2020 surplus
- €145,472 re one-to-one care 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 additional support funding for Residential Homes
- €15,632 for specific PCP programme for 1 service user
- €25,353 for additional support for service user on discharge from hospital
- Once off rental property improvement funding of €30,000 was received as a fitout contribution towards the new new rental unit in Cashel for CATS
- Capital Funding was received for 2 vehicles €80,000. This funding is deferred in 2021 due to performance related conditions re purchase of the vehicles being unmet at 31/12/21 ie vehicles had not been purchased at end 2021.
- €2,422 was received in National Lottery Funding

The total funding from HSE South was €2,561,432 in 2021

HSE West provided the following funding:

- €423,189 re service users from County Limerick and North Tipperary on the SOS and RT programmes
- €263,347 for 4 people in residential care
- €900 for counselling services for 1 service user
- €38,101 priority post funding to repatriate Day staff from Residential Service back to Day Service
- €3,198 funding for the purchase of flood barriers
- €40,000 capital funding for the purchase of new vehicle
- €37,752 capital funding for the purchase of a new portacabin for a new classroom
- €1,520 was received in National Lottery Funding

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- €30,000 once off funding for Multi Discipline Support (MDT)*
 - €11,000 re 1:1 support for one service user *
 - €17,500 for new laptops for service users*
- * funding deferred in 2021 due to performance related conditions re use of the funding being unmet at 31/12/21 ie MDT support funding had not been spent, staff had not been recruited for 1:1 support and new laptops had not been purchased at end 2021.

The total funding from HSE West was €866,507 in 2021

The total HSE funding for The MooreHaven Centre in 2021 was €3,427,939. The funding included in the 2021 Statement of Financial Activities (SOFA) is €3,289,439 (€138,500 of funding received has been deferred to 2022 due to performance-related conditions being unmet). The 2021 Annual Audit shows a surplus of €65,149 for the year.

Donations & fundraising monies received during 2021 (€7,431) 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. -

Excluding the following: (1) Fund-raising (€7,431), which under SORP is required to be recognised as income in the year received; (2) non-cash depreciation cost (€138,800); and (3) once off funding for capital costs in the SOFA (€77,752), the 2021 operating cash surplus was €118,751.

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 Margaret Larkin, Disability Manager HSE South, our parent funder, and of Fearghal Gray, Area Co-Ordinator HSE West, and their teams, is acknowledged by MooreHaven

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 and MooreHaven Centre (Tipperary) Designated Activity Company. 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 The 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 2021, there were 53 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.

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MooreHaven, as a registered charity is required to submit an annual return to the Charities Regulator in October of each year. A new requirement of the 2020 return, which was submitted in Oct 2021, was to provide details of MooreHaven's compliance with the Charities Governance Code (CGC). MooreHaven undertook a review of compliance with the CGC. This review confirmed that MooreHaven is substantially compliant with the CGC. Given that this is a new requirement, a number of non/partial compliances were also identified. The Board have reviewed these non/partial compliances and put a plan in place to address these gaps.

REFERENCE & ADMINISTRATIVE DETAILS

The Board of The MooreHaven Centre delegate the day to day management of the charity to James Quilligan (appointed August 2021) General Manager and his management team. Derry McMahon retired in August 2021 after 17 years of service.

EXEMPTIONS FROM DISCLOSURE

None

EVENTS AFTER THE END OF THE REPORTING PERIOD

Other than events disclosed in the financial statements and in this report and in particular the ongoing impact of Covid-19, the Directors confirm that there have been no other 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:

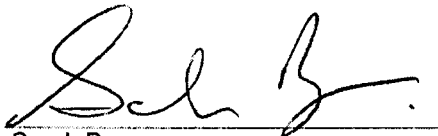
so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to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

AUDITORS

The auditors, FDC and Associates Ltd. have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on the 15 June 2022 and signed on its behalf by:


Denis Kennedy
Director


Sarah Browne
Director

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Directors responsibilities statement

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

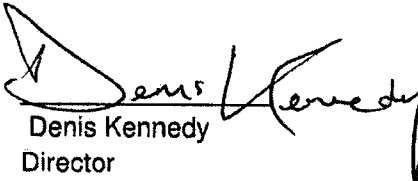
Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice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

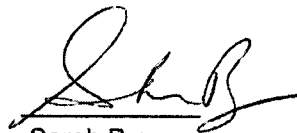
. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year 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


Sarah Browne
Director

15 June 2022

**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 2021**

Opinion

We have audited the financial statements of MooreHaven Centre (Tipperary) Designated Activity Company, which comprise the balance sheet as at 31 December 2021, 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 2021, 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

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

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

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

Other information

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

**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 2021**

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.

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

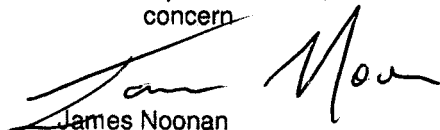
**Independent auditor's report to the members of
MooreHaven Centre (Tipperary) Designated Activity Company (continued)
financial year ended 31 December 2021**

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 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 scepticism 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
St. Michael Street,
Tipperary
Co. Tipperary.

15 June 2022

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

Statement of Financial Activities
Financial year ended 31 December 2021

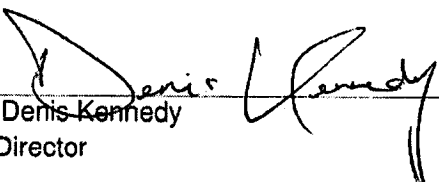
	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
	€	€	€	€
Income from:				
Fundraising & Donations	7,431		7,431	8,432
Charitable Activities:				
Trading Activities	17,757		17,757	39,990
Service User Contributions	110,785		110,785	100,613
Leader Grant Funding		-	-	8,201
Health Service Executive		3,289,439	3,289,439	2,904,727
Other Incoming Resources	2,367	-	2,367	25,956
Total Income	<u>138,340</u>	<u>3,289,439</u>	<u>3,427,779</u>	<u>3,087,919</u>
Net incoming resources available for charitable application	<u>138,340</u>	<u>3,289,439</u>	<u>3,427,779</u>	<u>3,087,919</u>
Expenditure on Charitable activities:				
Day service		1,553,157	1,553,157	1,391,429
Day service trading	12,415		12,415	44,842
Residential & respite service		1,144,102	1,144,102	927,544
Support services		99,021	99,021	73,813
Management and administration		553,935	553,935	544,384
Fundraising Spend	-		-	373
Total resources expended	<u>12,415</u>	<u>3,350,215</u>	<u>3,362,630</u>	<u>2,982,385</u>
Net income/expenditure	125,925	(60,776)	65,149	105,534
Transfers between funds	(2,394,245)	2,394,245		
Other recognised gains/(losses)				
Gains/(losses) on revaluation of fixed assets				
Net movement in funds	<u>(2,268,320)</u>	<u>2,333,469</u>	<u>65,149</u>	<u>105,534</u>
Reconciliation of funds				
Balance brought forward 1 January 2021	2,721,776	1,118,329	3,840,105	3,734,571
Total funds carried forward	<u>453,456</u>	<u>3,451,798</u>	<u>3,905,254</u>	<u>3,840,105</u>

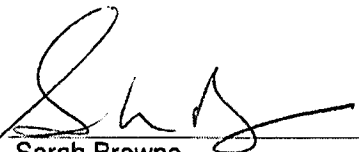
**MooreHaven Centre (Tipperary) Designated Activity Company
(Limited by Guarantee and having a Share Capital)**

**Balance sheet
As at 31 December 2021**

		2021		2020	
	Note	€	€	€	€
Fixed assets					
Tangible assets	13	3,261,486		3,141,526	
			3,261,486		3,141,526
Current assets					
Stocks	14	-		267	
Prepayments & Accrued Income	15	235,526		277,640	
Cash at bank and in hand	16	1,079,429		682,443	
			1,314,955	960,350	
Creditors: amounts falling due within one year	17	(555,273)		(261,771)	
Net current assets			759,682	698,579	
Total assets less current liabilities			4,021,168	3,840,105	
Creditors: amounts falling due after more than one year	20	(115,914)		-	
Net assets			3,905,254	3,840,105	
Funds					
Called up share capital presented as equity	24		3	3	
Restricted funds	25	3,451,795		1,118,326	
Unrestricted Designated Funds	25	453,456		2,721,776	
Members funds			3,905,254	3,840,105	

These financial statements were approved by the board of directors on 15 June 2022 and signed on behalf of the board by:


 Denis Kennedy
 Director


 Sarah Browne
 Director

The notes on pages 23 to 35 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 2021**

	Called up share capital €	Income and Expenditure Account €	Total €
At 1 January 2020	3	3,734,568	3,734,571
Surplus for the financial year		105,534	105,534
Total comprehensive income for the financial year	-	105,534	105,534
At 31 December 2020 and 1 January 2021	3	3,840,102	3,840,105
Surplus for the financial year		65,148	65,148
Total comprehensive income for the financial year	-	65,148	65,148
At 31 December 2021	3	3,905,251	3,905,254

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

**Statement of cash flows
Financial year ended 31 December 2021**

	2021	2020
	€	€
Cash flows from operating activities		
Surplus for the financial year	65,148	105,534
<i>Adjustments for:</i>		
Depreciation of tangible assets	138,800	115,740
Capital Assistance Scheme grant income	(2,366)	-
Interest payable and similar charges	2,366	2,516
(Gain)/loss on disposal of tangible assets	-	(300)
<i>Changes in:</i>		
Stocks	267	16,025
Trade and other debtors	42,114	(45,462)
Trade and other creditors	411,782	(20,888)
Cash generated from operations	<u>658,111</u>	<u>173,165</u>
Interest paid	(2,366)	(2,516)
Net cash from operating activities	<u>655,745</u>	<u>170,649</u>
Cash flows from investing activities		
Purchase of tangible assets	(258,745)	(38,482)
Proceeds from sale of tangible assets	-	300
Net cash used in investing activities	<u>(258,745)</u>	<u>(38,182)</u>
Net increase/(decrease) in cash and cash equivalents	397,000	132,467
Cash and cash equivalents at beginning of financial year	682,443	549,976
Cash and cash equivalents at end of financial year	<u>1,079,443</u>	<u>682,443</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 2021**

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 2021 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.

Other grants received, which are not linked to employees and in the main are designed to support the company due to Covid-19, are disclosed in the accounts as Income.

**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 2021**

Taxation

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

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 2021**

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% and 33.33%%	straight line
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.

**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 2021**

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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 2021**

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.

Capital Assistance Scheme Loans

Loans under Capital Assistance Schemes, receivable from local authorities for the purposes of acquiring and developing specified housing properties and advanced to the company under the terms of a mortgage agreement, are recognised in the financial statements as creditors repayable on fixed terms. Under the terms of the mortgage agreement, the company is relieved of monthly capital interest repayments by the relevant local authority provided the company is in compliance with certain specific conditions. The repayments so relieved are recognised in the income and expenditure account as they are waived or relieved.

The amounts repayable to the local authorities under the terms of the Capital Assistance Scheme, representing advances received as reduced by repayments relieved, are disclosed as creditors classified as amounts repayable within one year and amounts repayable after more than one year.

3. Company Status

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

4. Income

Income arises from:

	2021	2020
	€	€
Rendering of services	128,542	140,603
Leadier Grant Funding	-	8,201
Grant income from H.S.E.	3,289,439	2,904,727
Fundraising and Donations	7,431	8,432
Other Income	2,367	25,956
	<u>3,427,779</u>	<u>3,087,919</u>

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland. See Note 23 for further information on Grant Income from H.S.E.

**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 2021**

5. Other operating income

	2021	2020
	€	€
Capital Assistance Scheme grant income	2,366	-
	<u>2,366</u>	<u>-</u>

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2021	2020
	€	€
Depreciation of tangible assets	138,800	115,740
(Gain)/loss on disposal of tangible assets	-	(300)
Fees payable for the audit of the financial statements	6,360	6,066
	<u>6,360</u>	<u>6,066</u>

7. Staff costs

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

	2021	2020
	Number	Number
Direct Staff	50	46
Administrative	6	6
	<u>56</u>	<u>52</u>

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:

	2021	2020
	€	€
Wages and salaries	2,124,484	1,916,126
Social insurance costs	221,508	209,812
Other retirement benefit costs	84,753	79,425
	<u>2,430,745</u>	<u>2,205,363</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 2021**

8. Key Management Compensation

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

	2021	2020
	€	€
Wages and Salaries	85,512	74,584
Social Security Costs	8,870	8,219
Pension Costs	1,915	5,020
	<u>96,297</u>	<u>87,823</u>

Key management refers to the General Manager who retired in 2021 and the incoming General Manager.

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:

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

Employee benefits include salary and pay related premiums and allowances but excludes employer pension and prsi contributions. A total amount of €1,915 was paid by the company in employer pension contributions in relation to this 1 employee. The above 1 employee was engaged in management.

9. Exchequer Funding

The company is funded over 50% from Exchequer funding.

10. 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.

11. Related party transactions

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

12. Interest payable and similar charges

	2021	2020
	€	€
Bank charges	2,366	2,516
	<u>2,366</u>	<u>2,516</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 2021**

13. Tangible assets

	Freehold property	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2021	4,203,819	342,792	200,696	4,747,307
Additions	118,280	71,748	68,717	258,745
Disposals	-	-	-	-
At 31 December 2021	<u>4,322,099</u>	<u>414,540</u>	<u>269,413</u>	<u>5,006,052</u>
Depreciation				
At 1 January 2021	1,181,794	309,795	114,192	1,605,781
Charge for the financial year	81,668	27,168	29,949	138,785
Disposals	-	-	-	-
At 31 December 2021	<u>1,263,462</u>	<u>336,963</u>	<u>144,141</u>	<u>1,744,566</u>
Carrying amount				
At 31 December 2021	<u>3,058,637</u>	<u>77,577</u>	<u>125,272</u>	<u>3,261,486</u>
Carrying amount				
At 31 December 2020	<u>3,022,025</u>	<u>32,997</u>	<u>86,504</u>	<u>3,141,526</u>

14. Stocks

	2021	2020
	€	€
Finished goods and goods for resale	-	267
	<u>-</u>	<u>267</u>

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

15. Debtors

	2021	2020
	€	€
Other debtors	237	114
Prepayments and accrued income	235,289	277,526
	<u>235,526</u>	<u>277,640</u>

Included in the above is an amount of €175,504 (2020 €180,052) due from the Health Service Executive.

**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 2021**

16. Cash and cash equivalents

	2021	2020
	€	€
Cash at bank and in hand	794,348	414,263
Capital Development Bank Fund	285,081	268,180
	<u>1,079,429</u>	<u>682,443</u>

17. Creditors: amounts falling due within one year

	2021	2020
	€	€
Deferred Funding - H.S.E. M.W. Capital and Once Off Revenue	58,500	-
Deferred Funding - H.S.E. S.E. Vehicles	80,000	-
Creditors and accruals	348,370	195,511
Tax and social insurance: PAYE and social welfare	68,403	66,260
	<u>555,273</u>	<u>261,771</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.

18. Creditors: amounts falling due after more than one year

	2021	2020
	€	€
Government grants	<u>118,280</u>	<u>-</u>

19. Details of indebtedness

A loan under Capital Assistance Schemes was received by the company from the local authority Tipperary County Council, by way of mortgage, and is repayable over the repayment period of 30 years.

Tipperary County Council have a charge over company properties as security for the finance received. Under the terms of the mortgage, the company is relieved of monthly capital and interest repayments so long as the company is in compliance with specific conditions set out in the relevant mortgage agreement, primarily with respect to the use and maintenance of the related properties.

**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 2021**

20. Capital Assistance Scheme Loans

	2021	2020
	€	€
Received or receivable	118,280	-
Released to income and expenditure account	(2,366)	-
At the end of the financial year	<u>115,914</u>	<u>-</u>

The amounts recognised in the financial statements for capital assistance scheme loans are as follows:

	2021	2020
	€	€
Recognised in creditors:		
Loans due after more than one year	<u>118,280</u>	<u>-</u>
Recognised in other operating income:		
Relieved payments recognised directly in income	<u>2,366</u>	<u>-</u>

21. Employee benefits

The company operates the Moorehaven Group Retirement Plan through which contributions are made to the National Federation of Voluntary Service Providers 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., however in 2021 part of the pension cost (€10,489) was paid by Moorehaven from the 2020 surplus.

The pension costs incurred by the company for the year were €84,753 (2020: €79,425).

22. Financial instruments

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

	2021	2020
	€	€
Financial assets that are cash held or settlement amount or amount advanced by the company		
Other debtors	235,526	277,640
Cash at bank and in hand	1,079,429	682,443
	<u>1,314,955</u>	<u>960,083</u>
Financial liabilities measured at settlement amount or amount advanced to the company		
Other creditors	486,870	195,511
Tax & social insurance	68,403	66,260
	<u>555,273</u>	<u>261,771</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 2021**

23 State Grants

<u>(a)</u>	<u>Grant</u> <u>Grantor</u>	<u>Grant</u> <u>Name</u>	<u>Grant</u> <u>Purpose</u>	<u>Grant</u> <u>Award</u> €	<u>Grant</u> <u>Receipts</u> €	<u>Grant</u> <u>Accrued</u> €	<u>Grant</u> <u>Deferred</u> €	<u>Grant</u> <u>Income</u> €
	H.S.E.(SE) CHO5	Section 39	Day & Res Service	2,561,433	2,596,602	(35,170)	(80,000)	2,481,432
	H.S.E.(MW) CHO3	Section 39	Day & Res Service	866,508	691,003	175,504	(58,500)	808,007
				<u>3,427,941</u>	<u>3,287,605</u>	<u>140,334</u>	<u>(138,500)</u>	<u>3,289,439</u>

CHO5 - Grant accrued of -€35,170 relates to an overpayment of funding from CHO5 which was repaid by Moorehaven in January 2022.

CHO5 - Grant deferred of €80,000 relates to capital funding, deferred due to performance related conditions of the grant being unmet at 31.12.2021.

CHO3 - Granted deferred of €58,500 relates to capital and once off revenue funding, deferred due to performance related conditions of the grant being unmet at 31.12.2021.

(b) Capital grants in the sum of €97,500 (included above in note 23(a)) were deferred during 2021. This funding will be used for the purchase of vehicles and laptops..

(c) **Employees**

<u>Employee Benefits</u>	<u>No of Employees</u>	<u>Amount</u>
€60,000 - €70,000	-	-
€70,000 - €80,000	-	-
Total Employer Pension Contributions		<u>84,753</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 supersedes Circular 17/2010.

**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 2021**

24. Share capital

Authorised share capital

	2021		2020	
	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

	2021		2020	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary Shares of €1.269738 each	<u>2</u>	<u>3</u>	<u>2</u>	<u>3</u>

25. Analysis of movements on funds

	Balance 1st Jan '21 €	Incoming Resources €	Resources Expended €	Inter-fund Transfers €	Balance 31st Dec '21 €
Restricted Funds					
General	1,118,326	3,289,439	(3,350,215)	2,394,245	3,451,795
Share Capital	3				3
Unrestricted Funds					
General	2,453,596	138,340	(12,415)	(2,471,146)	108,375
Designated for Capital Development	268,180	-		16,901	285,081
Designated for Residential Sinking Fund	-	-	-	60,000	60,000
Total Funds	<u>3,840,105</u>	<u>3,427,779</u>	<u>(3,362,630)</u>	<u>-</u>	<u>3,905,254</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. A review of Restricted and Unrestricted reserves was carried out in 2021 as follows: unrestricted general funds includes movements in unrestricted funds from 2016-2021: all other funds (excluding unrestricted designated funds) are included in restricted funds.

**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 2021**

26. Analysis of Net Assets by Fund

	Tangible Fixed Assets €	Current Assets €	Current Liabilities €	Long Term Liabilities €	Total €
Restricted Funds					
General	3,261,486	861,496	(555,273)	(115,914)	3,451,795
Unrestricted Funds					
General	-	108,379	-	-	108,379
Designated for capital development	-	285,080	-	-	285,080
Designated for Residential Sinking Fund	-	60,000	-	-	60,000
	<u>3,261,486</u>	<u>1,314,955</u>	<u>(555,273)</u>	<u>(115,914)</u>	<u>3,905,254</u>

27. Covid 19

The Directors have carefully considered the impact of COVID-19, noting the widespread disruption to normal activities in the community and the uncertainty over the duration of this disruption. This may have significant impacts in terms of staff and volunteer wellbeing, community needs, supports and the activities of the company. The board are committed to minimising any financial disruptions caused by the COVID19 crisis.

28. 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.

29. Approval of financial statements

The board of directors approved these financial statements for issue on 15 June 2022.

**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 2021**

	2021	2020
	€	€
Incoming resources		
Income - Unrestricted funds		
Management Income	672	15,883
Supported Activity Income	-	4,870
Residential Home Income	77,442	71,788
Canteen Income	17,085	24,107
Fundraising	7,431	8,432
Other Income	1	25,956
Transport Contributions Received	33,343	23,955
	<u>135,974</u>	<u>174,991</u>
Income - Restricted Funds		
H.S.E. Income - South East	2,481,432	2,162,792
H.S.E. Income - Mid West	808,007	741,935
	<u>3,289,439</u>	<u>2,904,727</u>
Release of Capital Grants	2,366	-
Leader Grant	-	8,201
Tipperary County Council Grant	-	-
	<u>3,291,805</u>	<u>2,912,928</u>
Total Income Resources	3,427,779	3,087,919
Charitable Activities and other expenses	1 (3,362,630)	(2,982,385)
Operating surplus/(Deficit)	65,149	105,534
Surplus/(Deficit) on ordinary activities before taxation	<u><u>65,149</u></u>	<u><u>105,534</u></u>

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

**Operating statement (continued)
Financial year ended 31 December 2021**

	2021	2020
	€	€
Schedule 1		
Charitable activities and other expenses		
Expenses		
Wages and Salaries	2,124,484	1,916,126
Employers' PRSI contributions	221,508	209,812
Staff Pension costs - defined contribution	84,753	79,425
Staff Training & Expenses	22,007	21,035
Client related costs	130,230	113,032
Cost of Sales	12,415	44,842
Facility costs	241,056	179,103
Insurance	78,521	72,477
Administration and related costs	73,694	68,109
Transport costs	214,367	114,959
Auditors remuneration	6,360	6,066
Other Professional fees	9,512	31,983
Financial and related costs	2,366	2,516
General expenses	2,557	6,787
Fundraising Spend	-	373
Depreciation	138,800	115,740
	3,362,630	2,982,385