

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 2022

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

Directors and other information

Directors	Denis Kennedy Bernadette Kiely Roger Kennedy Eddie Kennedy Catherine Condon Amy Holly Mary Maher Helen Carroll
Secretary	Bernadette Kiely
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.
Bankers	Bank of Ireland Main Street Tipperary Co. Tipperary

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

Directors and other information (continued)

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

	Page
Directors report	5 - 14
Directors responsibilities statement	15
Independent auditor's report to the members	16 - 18
Statement of Financial Activities	19
Balance sheet	20
Statement of changes in equity	21
Statement of cash flows	22
Notes to the financial statements	23 - 35

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

**Directors report
Financial year ended 31 December 2022**

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

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 *Resigned 07th November 2022*
Bernadette Kiely
Phyllis Naughton *Resigned 07th November 2022*
Liam Treacy *Resigned 07th November 2022*
Roger Kennedy
Sarah Browne *Resigned 07th November 2022*
Eddie Kennedy
Catherine Condon
Amy Holly
Mary Maher *Appointed 07th November 2022*
Helen Carroll *Appointed 07th November 2022*

Sarah Browne resigned as secretary during the year and was replaced by Bernadette Kiely.

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

MooreHaven 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'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.

Vision

- MooreHaven's Service Users living their fullest lives in an inclusive community.

Mission

- We provide quality services and support those using our services to develop to their full potential.

Values

- We consistently provide quality services and work to achieve the highest standards.
- We foster a culture of respect and kindness in everything we do
- We develop the abilities and talents of each person and support them to make informed choices
- We promote and support each person's right to dignity
- We seek to be a vibrant participant in, and contributor to, our communities
- We act with integrity and transparency and seek to inform and communicate well at all times.

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

**Directors report
Financial year ended 31 December 2022**

2022 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

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/Range of Support Services
3. Residential Service
4. Complaints
5. Fund-Raising
6. MooreHaven Job Centre/Community Employment (CE) Scheme
7. Capital Development;
8. Health & Safety;
9. Community Inclusion.

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

MooreHaven, including its Cashel hub, Cashel Activity & Training Service (CATS), caters for the support needs of 118 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 2022.

Day Services 1-3: Residential Services 4-5.

	Outturn 2022
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)	16
3. Number of Persons with ID or Autism benefiting from other day services (excl RT & Work Like Activity) (WTE)	102
4. Residential Services, Number of Persons with ID or Autism benefiting from Residential Services	19
5. Respite, Number of bednights availed of by one person in residential centre based respite services	0

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

**Directors report
Financial year ended 31 December 2022**

There were 90 people availing of the transport service to/from MooreHaven in 2022.

There are 9 transport routes, 6 of which are outsourced to 3rd party companies & 3 routes are operated in-house. In 2022, the MooreHaven transport service comprising 3rd Party outsourced transport costs & MooreHaven fuel/repair costs was €258,283. A weekly contribution was paid by Service Users availing of the transport which totalled €42,555, resulting in a net cost to MooreHaven of €215,728 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

2. Day Service/Range of Support Services

Number of Service Users and how they spend their Day

MooreHaven Tipperary Town and Cashel Day Services cater for the support needs of 118 people, from a catchment area that extends up to 30 miles from Tipperary Town.

The full range of day supports which are offered in both day services is as follows:-

- a. A Training programme that runs for 2.5 years, principally for school leavers and which also offers an element of work experience
- b. Day Service programmes that consist of a mix of training in everyday life skills, leisure and recreational activities.
- c. A Job Coach sources work experience in the community as well as open employment and external training courses.
- d. Day service programme for people with high support needs which is a mix of leisure and recreational activities

Autism Support Service is located in 1 Old Road, Tipperary

MooreHaven wishes to acknowledge the lease of 1 Old Road, on a nominal rent basis, through a family member of one of the residents. This lease was extended in 2022.

This house is an extension of the day service and provides a community based programme for people on the autism spectrum

3. Residential

Residential 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 is a HIQA-designated Residential Service for adults with an intellectual disability. Re-registration will be applied for in October 2023. Throughout 2022, there were 18 residents living between the 4 residential homes. A major refurbishment of our new property in Tipperary Town, "Avoca" on the Bansha Road, was completed in late 2022.

COVID-19

Covid was not a dominating factor in 2022 and we hope we have moved past the Covid phase

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

**Directors report
Financial year ended 31 December 2022**

HIQA INSPECTION VISIT

MooreHaven Residential had a short notice HIQA inspection on 20th September 2022. There were five areas of 'Non Compliance' i.e. Regulation 23 Governance and Management; Regulation 17 Premises; Regulation 27 Protection against infection; Regulation 28 Fire Precautions; and Regulation 8 Protection. Five of the areas of non-compliance were addressed through action plans and external consultancy reports. Of the five areas of non-compliance, Regulation 28 (Fire Precautions) requires financial support in order to reach and maintain full compliance and this has been submitted for funding.

HIQA's Stage 3 inspection report on MooreHaven on the foregoing inspection was published on 6th January 2023 on the Authority's website (www.hiqa.ie). The report was positive on the standard of care being provided to the residents but highlighted the above issues which required immediate attention in order to reach and maintain a standard of compliance;

'Overall residents reported that they were happy in their homes but in two of the houses the residents did say there was not a lot of room in communal areas for them all together. The inspector also had the opportunity to meet with the local management team, the provider and the staff team over the course of the day. While the inspector found that the residents were busy and were happy in their homes a number of areas of non-compliance with the Regulations were identified that were of concern. These related to infection prevention and control, financial safeguarding, premises and governance and management.'

Management and staff have addressed all issues and HIQA's 2023 inspection is expected to confirm that the issues highlighted in September 2022 have been fully addressed

4. Complaints

Day Service Complaints Analysis

There were 4 complaints in the Day Service during 2022. All complaints are now closed and have been resolved to the satisfaction of the complainant at a local level

Residential Complaints

There were two complaints made to the Residential Service during 2022. Both complaints were resolved to the satisfaction of the complainant

5. Fund Raising

The total fundraising income in 2022 was €7,497

- Two bequests totalling €800 were received
- A further sum of €6,697 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 and fundraisers and to the organisers of church gate collections over the years for thinking of MooreHaven and giving their time and assistance to support its work

All fundraising 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 seven service users in paid, part-time employment throughout 2022

Three service users linked in with the Ability Programme and six took part in the Social Farming Project on three different farms.

In 2022 we had one person on the community employment scheme and one volunteer. We also had one person on the Intreo Work Experience Placement programme (WPEP) based in the Cashel Day service

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

**Directors report
Financial year ended 31 December 2022**

7. Capital Development

Capital development in 2022 was as follows

- * Two vehicles were purchased in 2022 with funding received from the HSE. The full fleet upgrade is due to be completed in early 2023.
- * Building improvement works were carried out in a number of our current houses following the HIQA report.
- * A hoist & couch were purchased for the Treatment Room in O'Brien Street, further to a recommendation from the Occupational Therapist.
- * A new VOIP phone system was installed.

8. Health & Safety

DAY SERVICE

In 2022 there were 86 incidents logged in the accident/ incident register

For all 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

HSE SAFEGUARDING

There have been 18 safeguarding concerns raised in MooreHaven in 2022. These 18 concerns were raised through MooreHaven's Day Services. Of the 18 raised, one concern remains open.

RESIDENTIAL

HIQA

During 2022, 6 notifications were submitted to HIQA

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 83 risks, including 66 live risks. Risk assessments 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. The other risk is in relation to the same resident and the risk of safe evacuation during a fire. 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 2022

There were 19 accidents/ incidents recorded in the residential service in 2022. Of the 19 recorded incidents, 3 were reported to HIQA. For all 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 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 is used for tennis Monday to Thursday and on Wednesdays for a game of soccer
- c Using the local swimming pool each week

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

**Directors report
Financial year ended 31 December 2022**

- d Using the swimming pool and gym facilities of the Ballykisteen Hotel.
- e Horse riding in local equestrian centre
- f Visiting Kilfinane Animal Welfare farm
- g Availing of adult literacy classes through Tipperary Education and Training Board
- h Accessing the local library
- i. Accessing the service of a counsellor/psychotherapist
- j. Availing of advocacy support service through National Advocacy Service
- k. Availing of QiQong and exercise programmes as part of their day service programme
- l. Taking part in Social Farming project that involved three groups of three service users going out on a farm for work experience. We wish to acknowledge the support of the Waterford Leader Partnership and funding received through The 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. Accessing employment / work experience and volunteering opportunities in local businesses.

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties facing MooreHaven include:

1. Concern over service users with changing needs; A number of business cases have been submitted to HSE for approval to meet these changing needs
2. Lack of an adequate Respite service
3. New Directions compliance
4. Service arrangement with HSE
5. Organisational planning.

1. Concern over People with Changing Needs

MooreHaven 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 undertaking their daily activities in MooreHaven

There is significant difficulty in securing funding for changing needs. We are working closely with the HSE to address business cases.

2. Lack of an adequate Respite Service

The opening of a respite service is a major strategic goal of MooreHaven. There is a significant need and demand for respite care.

We have secured capital funding to purchase a property and we also expect operational funding to be confirmed in 2023

The objective is to start a Respite Service in late 2023

3. New Directions Compliance

We are at capacity in our main centre and we have highlighted that new space will be needed over the coming years. 3 new hubs will be needed in the next 3 years. We are moving to hubs and have improved our leadership structure to develop leadership in the hubs and throughout the service.

4. HSE Service Arrangement 2023

The signing of a service arrangement between MooreHaven and the HSE is a requirement on an annual basis. For 2023, the Service Arrangement is not yet signed due to the following pressure points & unfunded costs:

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

**Directors report
Financial year ended 31 December 2022**

1. External Wage Pressures on MooreHaven;
2. Costs already incurred due to HIQA requirements (not funded to date);
3. Other funding requests submitted, 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. b. Difficulties recruiting & retaining staff due to pay parity issues i.e. MooreHaven is a Section 39 agency & is not yet funded for pay parity with Section 38 Agencies & the HSE.
- c. 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 MooreHaven to pay this extra payment subject to additional funding being granted. Funding & payment for 2019-2021 was made in 2022. Funding for 2022 onwards has not yet been granted.
- d. d. Employer Pension Contribution Funding. All MooreHaven employees working over 20% WTE (whole time equivalent) are entitled to join the MooreHaven pension scheme. At present, 51 out of 84 employees are members of the Scheme. MooreHaven has invited all employees to join the pension scheme 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 €169,000. Currently, HSE funding committed is €74,264, resulting in a potential annual funding shortfall of €94,736. The shortfall in 2022 was lower than this i.e. €29,113 due to the fact that not all staff have yet joined the pension scheme. The 2022 shortfall was funded by HSE.

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. 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 2022 and have included in the estimates for 2023, however MooreHaven has received no commitment of funding yet for 2023 and beyond.

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 funded this as once-off funding in 2022 and included in the estimates for 2023, however no commitment of funding yet past 2022).
- b. MooreHaven is experiencing a significant increase in annual Insurance costs (€31K in 2013, increased to €81K in 2022)
- c. To achieve compliance with HIQA Reg 15 Staffing, a 2nd staff member is required in Laurels - business case submitted to HSE €173K per annum
- d. To achieve compliance with HIQA Reg 15 Staffing, a 2nd staff member is required in Hollies - business case submitted to HSE €176.4K per annum
- e. To achieve compliance with HIQA Reg 23 Governance & Management, a business case has been submitted to increase Residential Team Leader hours - cost €27.3K per annum
- f. To achieve compliance with HIQA Reg 17 Premises & Reg 27 Fire Precautions, the following business cases have been submitted:
 - a. Fire Door remedial works €15,319
 - b. Fire evacuation assessment report €3,936
 - c. Extension to Laurels €90,000
 - d. Building improvements to Blackthorn Grove €3,000
- g. Business case for funding for new bank holiday Feb €3,296

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

**Directors report
Financial year ended 31 December 2022**

5. Organisational Planning

The completion of a full strategic review of MooreHaven was approved by the board in Q3 2022. The aim is to chart MooreHaven's likely path forward for the next 5 years from mid-2023. All stakeholders will be consulted during the process and MooreHaven's 5-year plan will be published in Q2 2023.

PROPOSED NEW DEVELOPMENT/SERVICES

Residential /Supported independent Living House

MooreHaven Centre has purchased AVOCA, Bansha Road, Tipperary through the Capital Assistance Scheme (CAS) administered by the Department of the Environment. The intended purpose for AVOCA is residential or supported independent living depending on operational funding approval in 2023.

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 2022 and it will continue to be rolled out in the service in 2023. Further staff training will be needed in 2023 to get a full understanding of how the New Directions interim standards inform and improve service delivery. Quality Person Centered Planning will be a key aspect of this roll-out.

Respite Service

As set out above (under Principal Risks & Uncertainties), the provision in 2023 of a Respite Service for MooreHaven's service users and their families is a key goal for MooreHaven.

FINANCIAL REVIEW

HSE South (CHO5) provided the following funding to MooreHaven in 2022:

- €2,112,756 re revenue funding in relation to Section 39 grant aid.
- €347,100 re SOS and RT programmes
- €11,745 priority post funding to repatriate Day staff from Residential Service back to Day Service
- €103,377 re pension funding i.e. the employer's contribution towards the defined pension contribution scheme administered through the National Federation of Voluntary Bodies.
- Capital Funding received in 2021 for 2 vehicles €80,000 was released to Statement of Financial Activities in 2022. Further capital funding of €40,000 for vehicle and €10,000 for server was received in 2022. This funding is deferred in 2022 due to performance related conditions re purchase of the vehicles/server being unmet at 31/12/22 i.e. vehicles/server had not been purchased at end 2022.
- €5,000 was received in National Lottery Funding
- €92,599 inflation support funding for 2022 was received from CHO5 in early 2023.

The total funding from HSE South was €2,722,577. in 2022

HSE West provided the following funding:

- €457,378 re service users from County Limerick and North Tipperary on the SOS and RT programmes
- €283,005 for 4 people in residential care
- €6,350 priority post funding to repatriate Day staff from Residential Service back to Day Service
- €45,000 capital funding for the purchase of new vehicle received in 2022. This funding is deferred in 2022 due to performance related conditions re purchase of the vehicle being unmet at 31/12/22 i.e. vehicle had not been purchased at end 2022.
- €17,946 Once off funding for transport support costs received in 2022. This funding is deferred in 2022 due to performance related conditions re commencing the transport support being unmet at 31/12/22 i.e. vehicle had not been purchased at end 2022.

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

**Directors report
Financial year ended 31 December 2022**

- €4,200 was received in National Lottery Funding
- €30,000 once off funding for Multi Discipline Support (MDT), received in 2021 but deferred in 2021 was released to the Statement of Financial Activities in 2022. €11,000 re 1:1 support for one service user received in 2021 but deferred in 2021 was released to the Statement of Financial Activities in 2022
- €17,500 for new laptops for service users received in 2021 was deferred in 2021/2022
- €28,422 inflation support funding for 2022 was received from CHO3 in early 2023

The total funding from HSE West was €842,301 in 2022.

The total HSE funding for MooreHaven in 2022 was €3,564,878. The funding included in the 2022 Statement of Financial Activities (SOFA) is €3,572,932 (2021 funding released in 2022 of €121,000, and 2022 funding deferred in 2022 of €112,946 due to performance-related conditions being unmet). The 2022 Annual Audit shows a surplus of €98,247 for the year.

Donations & fundraising monies received during 2022 (€7,497) 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 (€7,497), which under SORP is required to be recognised as income in the year received; (2) non-cash depreciation cost (€144,781); and (3) once off funding in the SOFA (€121,000) and (4) Release of capital funding €5,662, the 2022 operating cash surplus was €108,869.

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 2022, there were 49 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.

**MooreHaven Centre (Tipperary) Designated Activity Company
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**Directors report
Financial year ended 31 December 2022**

MooreHaven, as a registered Charity, is required to submit an annual return to the Charities Regulator in October of each year. The 2021 return was submitted in October 2022.

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.

EXEMPTIONS FROM DISCLOSURE

None

EVENTS AFTER THE END OF THE REPORTING PERIOD

There have been no significant events since the end of the reporting period.

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:

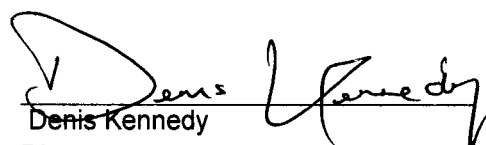
so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

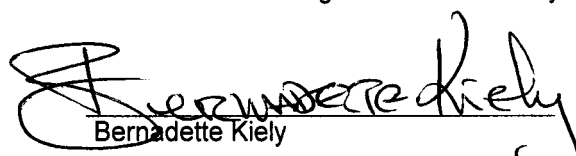
each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

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 6 June 2023 and signed on its behalf by:


Denis Kennedy
Director


Bernadette Kiely
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.

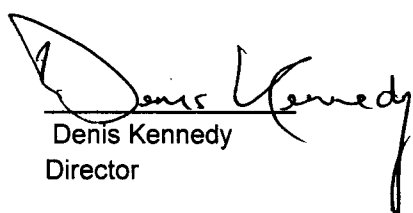
Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice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

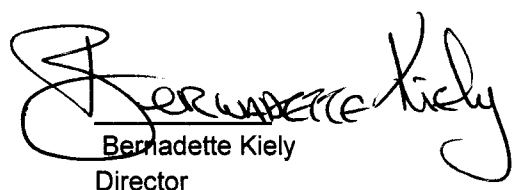
. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year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


Bernadette Kiely
Director

6 June 2023

**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 2022**

Opinion

We have audited the financial statements of MooreHaven Centre (Tipperary) Designated Activity Company, which comprise the balance sheet as at 31 December 2022, and the income statement, statement of changes in retained funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard, and
- have been prepared in accordance with the requirements of the Companies Act 2014.

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.

**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 2022**

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- In our opinion, the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion, the directors' report 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)**

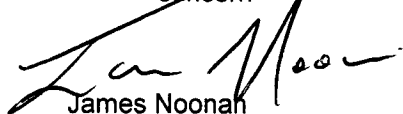
**Independent auditor's report to the members of
MooreHaven Centre (Tipperary) Designated Activity Company (continued)
financial year ended 31 December 2022**

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 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
Accountants & Statutory Auditors
St. Michael Street,
Tipperary
Co. Tipperary.

6 June 2023

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

**Statement of Financial Activities
Financial year ended 31 December 2022**

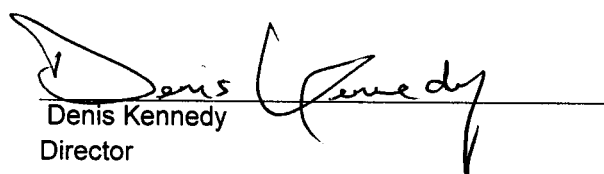
	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
	€	€	€	€
Income from:				
Fundraising & Donations	7,497		7,497	7,431
Charitable Activities:				
Trading Activities	43,743		43,743	17,757
Service User Contributions	125,313		125,313	110,785
Leader Grant Funding		-	-	-
Health Service Executive		3,572,932	3,572,932	3,289,439
Other Incoming Resources	5,662	-	5,662	2,367
Total Income	<u>182,215</u>	<u>3,572,932</u>	<u>3,755,147</u>	<u>3,427,779</u>
Net incoming resources available for charitable application	<u>182,215</u>	<u>3,572,932</u>	<u>3,755,147</u>	<u>3,427,779</u>
Expenditure on Charitable activities:				
Day service		1,742,576	1,742,576	1,553,157
Day service trading	45,846		45,846	12,415
Residential & respite service		1,142,123	1,142,123	1,144,102
Support services		95,745	95,745	99,021
Management and administration		630,613	630,613	553,935
Fundraising Spend	-		-	-
Total resources expended	<u>45,846</u>	<u>3,611,057</u>	<u>3,656,903</u>	<u>3,362,630</u>
Net income/expenditure	136,369	(38,125)	98,244	65,149
Transfers between funds	(38,125)	38,125		
Other recognised gains/(losses)				
Gains/(losses) on revaluation of fixed assets				
Net movement in funds	<u>98,244</u>	<u>-</u>	<u>98,244</u>	<u>65,149</u>
Reconciliation of funds				
Balance brought forward				
1 January 2022	453,456	3,451,798	3,905,254	3,840,106
Total funds carried forward	<u><u>551,700</u></u>	<u><u>3,451,798</u></u>	<u><u>4,003,498</u></u>	<u><u>3,905,254</u></u>

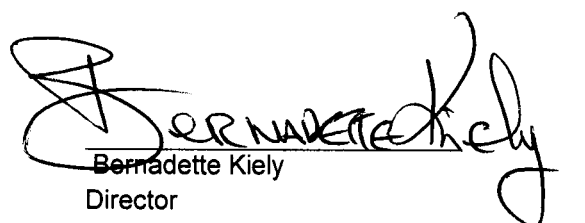
**MooreHaven Centre (Tipperary) Designated Activity Company
(Limited by Guarantee and having a Share Capital)**

**Balance sheet
As at 31 December 2022**

		2022		2021	
	Note	€	€	€	€
Fixed assets					
Tangible assets	13	3,378,302		3,261,486	
			3,378,302		3,261,486
Current assets					
Prepayments & Accrued Income	14	327,543		235,526	
Cash at bank and in hand	15	1,031,920		1,079,429	
		1,359,463		1,314,955	
Creditors: amounts falling due within one year	16	(459,215)		(555,273)	
Net current assets			900,248		759,682
Total assets less current liabilities			4,278,550		4,021,168
Creditors: amounts falling due after more than one year	19		(275,052)		(115,914)
Net assets			4,003,498		3,905,254
Funds					
Called up share capital presented as equity	23		3		3
Restricted funds	24		3,451,795		3,451,795
Unrestricted Designated Funds	24		551,700		453,456
Members funds			4,003,498		3,905,254

These financial statements were approved by the board of directors on 6 June 2023 and signed on behalf of the board by:


 Denis Kennedy
 Director


 Bernadette Kiely
 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 2022**

	Called up share capital €	Total €	
At 1 January 2021	3	3,840,103	3,840,106
Surplus for the financial year		65,148	65,148
Total comprehensive income for the financial year	-	65,148	65,148
 At 31 December 2021 and 1 January 2022	3	3,905,251	3,905,254
Surplus for the financial year		98,244	98,244
Total comprehensive income for the financial year	-	98,244	98,244
 At 31 December 2022	3	4,003,495	4,003,498

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

**Statement of cash flows
Financial year ended 31 December 2022**

	2022	2021
	€	€
Cash flows from operating activities		
Surplus for the financial year	98,244	65,148
<i>Adjustments for:</i>		
Depreciation of tangible assets	144,781	138,800
Capital Assistance Scheme grant income	(5,662)	(2,366)
Interest payable and similar charges	1,834	2,366
<i>Changes in:</i>		
Stocks	-	267
Trade and other debtors	(92,017)	42,114
Trade and other creditors	68,742	411,782
Cash generated from operations	<u>215,922</u>	<u>658,111</u>
Interest paid	(1,834)	(2,366)
Net cash from operating activities	<u>214,088</u>	<u>655,745</u>
Cash flows from investing activities		
Purchase of tangible assets	(261,597)	(258,745)
Net cash used in investing activities	<u>(261,597)</u>	<u>(258,745)</u>
Net increase/(decrease) in cash and cash equivalents	(47,509)	397,000
Cash and cash equivalents at beginning of financial year	<u>1,079,429</u>	<u>682,429</u>
Cash and cash equivalents at end of financial year	<u>1,031,920</u>	<u>1,079,429</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 2022**

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 2022 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 2022**

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 2022**

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.

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.

**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 2022**

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

Other financial instruments 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.

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.

**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 2022**

4. Income

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland. See Note 22 for further information on Grant Income from H.S.E.

5. Other operating income

	2022	2021
	€	€
Capital Assistance Scheme grant income	5,662	2,366
	<u>5,662</u>	<u>2,366</u>

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2022	2021
	€	€
Depreciation of tangible assets	144,781	138,800
Fees payable for the audit of the financial statements	6,234	6,360
	<u>151,015</u>	<u>145,160</u>

7. Staff costs

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

	2022	2021
	Number	Number
Direct Staff	54	50
Administrative	7	6
	<u>61</u>	<u>56</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:

	2022	2021
	€	€
Wages and salaries	2,267,980	2,124,484
Social insurance costs	247,265	221,508
Other retirement benefit costs	103,377	84,753
	<u>2,618,622</u>	<u>2,430,745</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 2022**

8. Key Management Compensation

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

	2022	2021
	€	€
Wages and Salaries	79,913	85,512
Social Security Costs	8,830	8,870
Pension Costs	5,594	1,915
	<u>94,337</u>	<u>96,297</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:

	No of employees
€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 €5,594 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

	2022	2021
	€	€
Bank charges	<u>1,834</u>	<u>2,366</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 2022**

13. Tangible assets

	Freehold property	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2022	4,322,099	414,540	269,413	5,006,052
Additions	178,508	8,089	75,000	261,597
At 31 December 2022	<u>4,500,607</u>	<u>422,629</u>	<u>344,413</u>	<u>5,267,649</u>
Depreciation				
At 1 January 2022	1,263,462	336,963	144,141	1,744,566
Charge for the financial year	85,239	26,612	32,930	144,781
At 31 December 2022	<u>1,348,701</u>	<u>363,575</u>	<u>177,071</u>	<u>1,889,347</u>
Carrying amount				
At 31 December 2022	<u>3,151,906</u>	<u>59,054</u>	<u>167,342</u>	<u>3,378,302</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>

14. Debtors

	2022	2021
	€	€
Other debtors	228	237
Prepayments and accrued income	327,315	235,289
	<u>327,543</u>	<u>235,526</u>

Included in the above is an amount of €271,998 (2021 €175,504) due from the Health Service Executive.

15. Cash and cash equivalents

	2022	2021
	€	€
Cash at bank and in hand	750,873	794,348
Capital Development Bank Fund	283,101	285,081
Credit Cards	(2,054)	-
	<u>1,031,920</u>	<u>1,079,429</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 2022**

16. Creditors: amounts falling due within one year

	2022	2021
	€	€
Deferred Funding - H.S.E. M.W. Capital	80,446	58,500
Deferred Funding - H.S.E. S.E. Vehicles & SDS Fund	50,000	80,000
Creditors and accruals	254,184	348,370
Tax and social insurance:		
PAYE and social welfare	74,585	68,403
	<u>459,215</u>	<u>555,273</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.

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

	2022	2021
	€	€
Capital Assisance Scheme grants	275,052	115,914
	<u>275,052</u>	<u>115,914</u>

18. 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 2022**

19. Capital Assistance Scheme Loans

	2022	2021
	€	€
At the start of the financial year	115,914	-
Received or receivable	164,800	118,280
Released to income and expenditure account	(5,662)	(2,366)
At the end of the financial year	<u>275,052</u>	<u>115,914</u>

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

	2022	2021
	€	€
Recognised in creditors:		
Loans due after more than one year	<u>275,052</u>	<u>118,280</u>
Recognised in other operating income:		
Relieved payments recognised directly in income	<u>5,662</u>	<u>2,366</u>

20. 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..

The pension costs incurred by the company for the year were €103,377 (2021: €84,753).

**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 2022**

21. Financial instruments

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

	2022	2021
	€	€
Financial assets that are cash held or settlement amount or amount advanced by the company		
Other debtors	327,543	235,526
Cash at bank and in hand	1,031,920	1,079,429
	<u>1,359,463</u>	<u>1,314,955</u>
Financial liabilities measured at settlement amount or amount advanced to the company		
Other creditors	384,630	486,870
Tax & social insurance	74,585	68,403
	<u>459,215</u>	<u>555,273</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 2022**

22 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>Op Grant</u> <u>Deferred</u>	<u>Grant</u> <u>Accrued</u> €	<u>CI Grant</u> <u>Deferred</u> €	<u>Grant</u> <u>Income</u> €
	H.S.E.(SE)	Section 39	Day & Res	2,722,575	2,575,085	80,000	147,491	(50,000)	2,752,576
	CHO5		Service						
	H.S.E.(MW)	Section 39	Day & Res	842,300	759,528	41,000	82,771	(62,946)	820,353
	CHO3		Service						
				<u>3,564,875</u>	<u>3,334,613</u>	<u>121,000</u>	<u>230,262</u>	<u>(112,946)</u>	<u>3,572,929</u>

CHO5 - Grant accrued of €147,491 relates to funding received in 2023 relating to 2022.

CHO5 - Grant deferred of €50,000 relates to capital funding, deferred due to performance related conditions of the grant being unmet at 31.12.2022.

CHO3 - Grant accrued of €82,771 relates to funding received in 2023 relating to 2022.

CHO3 - Granted deferred of €62,946 relates to capital funding, deferred due to performance related conditions of the grant being unmet at 31.12.2022.

(b) Capital grants in the sum of €112,946 (included above in note 23(a)) were deferred during 2022. 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	1	5,594
Total Employer Pension Contributions		<u>103,377</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 2022**

23. Share capital

Authorised share capital

	2022		2021	
	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

	2022		2021	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary Shares of €1.269738 each	<u>2</u>	<u>3</u>	<u>2</u>	<u>3</u>

24. Analysis of movements on funds

	Balance 1st Jan '22 €	Incoming Resources €	Resources Expended €	Inter-fund Transfers €	Balance 31st Dec '22 €
Restricted Funds					
General	3,451,795	3,572,932	(3,611,057)	38,125	3,451,795
Share Capital	3				3
Unrestricted Funds					
General	108,375	182,215	(45,846)	(36,144)	208,600
Designated for Capital Development	285,081	-		(1,981)	283,100
Designated for Residential Sinking Fund	60,000	-	-	-	60,000
Total Funds	<u>3,905,254</u>	<u>3,755,147</u>	<u>(3,656,903)</u>	<u>-</u>	<u>4,003,498</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 2022**

25. Analysis of Net Assets by Fund

	Tangible Fixed Assets €	Current Assets €	Current Liabilities €	Long Term Liabilities €	Total €
Restricted Funds					
General	3,378,302	807,761	(459,215)	(275,052)	3,451,796
	<u>3,378,302</u>	<u>807,761</u>	<u>(459,215)</u>	<u>(275,052)</u>	<u>3,451,796</u>
Unrestricted Funds					
General	-	208,602	-	-	208,602
Designated for capital development	-	283,100	-	-	283,100
Designated for Residential Sinking Fund	-	60,000	-	-	60,000
	<u>3,378,302</u>	<u>1,359,463</u>	<u>(459,215)</u>	<u>(275,052)</u>	<u>4,003,498</u>

26. Events after the end of the reporting period

There have been no significant events since the end of the reporting period.

27. 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.

28. Approval of financial statements

The board of directors approved these financial statements for issue on 6 June 2023.

**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 2022**

	2022	2021
	€	€
	Sch	
Incoming resources		
Income - Unrestricted funds		
Management Income	5,817	672
Residential Home Income	82,758	77,442
Canteen Income	37,926	17,085
Fundraising	7,497	7,431
Other Income	-	1
Transport Contributions Received	42,555	33,343
	<u>176,553</u>	<u>135,974</u>
Income - Restricted Funds		
H.S.E. Income - South East	2,752,577	2,481,432
H.S.E. Income - Mid West	820,355	808,007
	<u>3,572,932</u>	<u>3,289,439</u>
Release of Capital Grants	5,662	2,366
	<u>3,578,594</u>	<u>3,291,805</u>
Total Income Resources	3,755,147	3,427,779
Charitable Activities and other expenses	1 (3,656,903)	(3,362,630)
Operating surplus/(Deficit)	98,244	65,149
Surplus/(Deficit) on ordinary activities before taxation	<u>98,244</u>	<u>65,149</u>

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

**Operating statement (continued)
Financial year ended 31 December 2022**

	2022	2021
	€	€
Schedule 1		
Charitable activities and other expenses		
Expenses		
Wages and Salaries	2,267,980	2,124,484
Employers' PRSI contributions	247,265	221,508
Staff Pension costs - defined contribution	103,377	84,753
Staff Training & Expenses	39,937	22,007
Client related costs	96,020	130,230
Cost of Sales	45,843	12,415
Facility costs	225,276	241,054
Insurance	81,228	78,521
Administration and related costs	76,916	73,694
Transport costs	258,283	214,367
Auditors remuneration	6,234	6,360
Other Professional fees	52,347	9,512
Financial and related costs	1,834	2,366
General expenses	9,582	2,557
Depreciation	144,781	138,800
	3,656,903	3,362,628