

**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 2023**

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

**Directors and other information**

|                          |                                                                                                                                                                                 |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>         | Denis Kennedy<br>Bernadette Kiely<br>Roger Kennedy<br>Eddie Kennedy<br>Catherine Condon<br>Michael Fitzgerald<br>Conal Bonnar<br>Helen Carroll<br>Billy Bloom<br>Martin Collier |
| <b>Secretary</b>         | Conal Bonnar Appointed 30.01.2024<br>Bernadette Kiely Resigned 30.01.2024                                                                                                       |
| <b>Company number</b>    | 082946                                                                                                                                                                          |
| <b>Charity number</b>    | 6547                                                                                                                                                                            |
| <b>CRA number</b>        | 20012304                                                                                                                                                                        |
| <b>Registered office</b> | O'Brien Street<br>Tipperary<br>Co. Tipperary                                                                                                                                    |
| <b>Business address</b>  | O'Brien Street<br>Tipperary<br>Co Tipperary                                                                                                                                     |
| <b>Auditor</b>           | F.D.C. and Associates Ltd<br>St. Michael Street,<br>Tipperary<br>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

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**MooreHaven Centre (Tipperary) Designated Activity Company  
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**Directors report  
Financial year ended 31 December 2023**

The directors present their report and the audited financial statements of the company for the financial year ended 31 December 2023.

**Directors**

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

Denis Kennedy  
Bernadette Kiely

Roger Kennedy  
Kay Crowe *Appointed 24th March 2024*  
Catherine Condon  
Amy Holly *Resigned 2th November 2023*  
Mary Maher *Resigned 2th November 2023*  
Helen Carroll  
Michael Fitzgerald *Appointed 27th November 2023*  
Conal Bonnar *Appointed 27th November 2023*  
Billy Bloom *Appointed 27th November 2023*  
Martin Collier *Appointed 27th November 2023*

Bernadette Kiely resigned as secretary on 31.01.2024 and was replaced by Conal Bonnar.

**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.

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**Directors report  
Financial year ended 31 December 2023**

**2023 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 Day Service caters for the support needs of 127 people from a catchment area that extends up to 30 miles from Tipperary Town.

**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 2023.

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

|                                                                                                                           | <b>Outturn<br/>2023</b> |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1. Number of Rehabilitative Training (RT) Places provided (WTE)                                                           | <b>16</b>               |
| 2. Number of Persons with ID or Autism benefiting from supported work                                                     | <b>24</b>               |
| 3. Number of Persons with ID or Autism benefiting from Day Support Services<br>(including RT & supported work placements) | <b>127</b>              |
| 4. Residential Services, Number of Persons with ID or Autism benefiting from<br>Residential Services                      | <b>18</b>               |
| 5. Respite - Number of bed-nights availed of in residential respite service                                               | <b>0</b>                |

There were 91 people availing of the transport service to/from MooreHaven in 2023.

There are 10 transport routes, 6 of which are outsourced to 3rd party companies & 4 routes are operated in-house.

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In 2023, the MooreHaven transport service comprising 3rd Party outsourced transport costs & MooreHaven fuel/repair costs was €269,641. A weekly contribution was paid by Service Users availing of the transport which totalled €45,551, resulting in a net cost to MooreHaven of €224,090 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 post COVID for a 4-day service). The contributions paid prior to this reduction were €10, €17, €24 per week. The 3rd party transport service went out to tender in Dec 2023. Tender prices increased significantly, which resulted in an increase in service user contributions from 8th April 2024. The current weekly contributions are €15, €25, €35 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 127 people, from a catchment area that extends up to 30 miles from Tipperary Town.

On-site in O'Brien Street, Tipperary there are 2 day service Hubs which provide for 105 service users all of whom have varying needs. The Cashel Hub is a mix of a day service programme and a training programme and as of October 2023 has 22 service users attending.

MooreHaven fully subscribes to the core values of Person-Centredness, Active Citizenship, Community Inclusion and Quality in line with the HSE New Directions Model of delivering personal supports within the local community. MooreHaven provides an individualised approach to ensure that each person has a support service that meets their needs and enables them to progress on their journey through life to develop and become more independent over time.

- a. For the service users coming into the day service in O'Brien Street and Cashel their day consists of a mix of learning, skill building, leisure and recreational pursuits as identified through their person centred planning meetings
- b. A 2.5 year training programme is also available in O'Brien Street and Cashel principally for school leavers; there are 3 programmes available to learners on the training programmes which are certified by QQI (Quality & Qualifications Ireland) which is the national awarding body for further education and training and works in partnership with providers and stakeholders to develop and maintain award standards
  - i. General Lifelong Learning - the First Steps (Skills for Life) QQI Level1
  - ii. General Lifelong Learning QQI Level 2
  - iii. Pathways to Progression QQI Level 3.

Tipperary ETB supports MooreHaven learners throughout the QQI Certification Process.

There is currently one job coach that links in with the day service hubs in O'Brien Street and Cashel. Work experience is also an essential part of the training programme which is facilitated by one of the staff members.

### Autism Support Service is located in 1 Old Road, Tipperary

This programme is community based and supports service users to access the community through a number of different activities i.e. swimming, gym sessions, horse riding and the use of local facilities as identified through their person centred planning meetings.

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.

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### **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 Centre is a HIQA Designated Residential Service for adults with an intellectual disability. The residential service is due to re-register on 27th April 2024 as a HIQA Designated Centre which is valid for three years. Throughout 2023, 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. This property is currently used for office and other activities pending the allocation of funding to enable it open as a residential home.

#### HIQA INSPECTION VISIT

The Residential Service had an unannounced HIQA inspection on 23rd and 24th February 2023.

- There were two areas of 'Substantially Compliant' i.e. Regulation 23 Governance and Management and Regulation 17 Premises. Regulation 23 was addressed through a business case being submitted to the HSE and Regulation 17 was addressed through consultation with building regulations
- There were two areas of "non-compliance" i.e. Regulation 15 Staffing and Regulation 28 Fire Precautions. Regulation 15 was addressed through the submission of a business case (and was linked with Regulation 23) and Regulation 28 was addressed through an external fire engineer consultant and a business case. All areas of non-compliance were addressed through action plans

The stage 3 inspection report from this inspection was published on 8th June 2023 on the Authority's website ([www.hiqa.ie](http://www.hiqa.ie)). The HIQA report was positive on the standard of care being provided to the residents and recognised improvements that were made following the previous report.

The Residential Service had an announced registration inspection on the 13th and 14th November 2023.

- There were 6 areas of "non-compliance" i.e. Regulation 15 Staffing; Regulation 23 Governance and Management; Regulation 24 Admissions and Contract for the Provision of Services; Regulation 31 Notifications; Regulation 5 Individual Assessments; and Regulation 8 Protection.
- During this inspection it was not recommended that the designated centre would register for the coming year
- All non-compliant regulations were addressed through an extensive action plan.

Although this inspection found areas of non-compliance, it also found that "Overall the inspectors found that residents were happy and well cared for in this service. A good and safe service was in place and the residents told the inspectors that they liked where they lived and were well supported by a committed and caring staff team"

MooreHaven was advised that a further inspection would be issued based on the submitted action plan following the November 2023 inspection. This took place in February 2024 (i.e. post the balance sheet date of these accounts) following which HIQA expressed themselves happy with the steps taken by MooreHaven following the November 2023 inspection and recommended to their (HIQA's) Chief Inspector that MooreHaven's Residential Service be re-registered for a period of three years from 27th April 2024.

### **4. Complaints**

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

There was one complaint made in the day service during 2023. This complaint was dealt with at local level and has been resolved to the satisfaction of the complainant.

#### **Residential Complaints**

There was 1 complaint made to the residential service during 2023. This complaint was resolved to the satisfaction of the complainant and is now closed.

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**5. Fund Raising**

The total fundraising income in 2023 was €21,325.  
All amounts were 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 Service and not for day-to-day running expenses.

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

MooreHaven had 10 people in paid, part-time employment throughout 2023.  
10 service users were on work experience and of them 7 progressed to a volunteering role.  
2 service users took up volunteering roles initially.  
One service user was linking in with the Ability Programme and in total 9 service users took part in the Social Farming Project, 6 in Tipperary and 3 in Fethard.  
2 service users commenced TUS schemes in Knockanrawley resource centre.

**7. Capital Development**

Capital development in 2023 was as follows

- \* Two vehicles were purchased in 2023 with funding received from the HSE
- \* Building improvement works were completed on a new residential home
- \* A residential home that was being rented by MooreHaven was purchased using CAS funding from Tipperary County Council

**8. Health & Safety**

**DAY SERVICE**

In 2023 there were 120 Accidents / Incidents / Near Miss and 1 medication error recorded on the Register for The O'Brien street services and 8 Accidents / Incident / Near Miss were recorded for the Cashel day service.

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**

22 Preliminary Screening Reports relating to 12 service users in the Day Service were submitted to HSE Safeguarding in 2023. In consultation with the HSE Safeguarding Team, a Safeguarding plan was put in place to support the service users who were alleged to be at risk. 2 trust in care investigations were carried out. All but 1 of the safeguarding cases were closed by the safeguarding team by the end of 2023.

**RESIDENTIAL**

**HIQA**

During 2023, 10 notifications were submitted to HIQA as follows:

- |          |                                                                                                        |
|----------|--------------------------------------------------------------------------------------------------------|
| NF06 x 4 | Allegation, suspected or confirmed, of abuse to a resident                                             |
| NF03 x 3 | Notification of serious injury to a resident that requires immediate medical and/or hospital treatment |

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|          |                                                                                                                        |
|----------|------------------------------------------------------------------------------------------------------------------------|
| NF07 x 1 | Any allegation of misconduct by the registered provider or by staff                                                    |
| NF09 x 1 | Any fire, any loss of power, heating or water, and any incident where an unplanned evacuation of the centre took place |
| NF02 x 1 | Outbreak of any notifiable disease as identified and published by the Health Protection Surveillance Centre            |

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

**HSE Safeguarding**

4 Preliminary Screening Reports were submitted into HSE Safeguarding in 2023. A Safeguarding plan was put in place to support the safety of the service users who were alleged to be at risk. Consultation with the safeguarding team and family was also carried out to support the residents going forward. Trust in care investigation was carried out where required. All safeguarding cases were closed by the safeguarding team by the end of 2023. The designated officer and the safeguarding CH05 social work team leader carried out 2 reviews across the organization (both day and residential) in 2023, 19th July and the 11th December.

**Residential Risk Register**

The residential risk register contains 92 risks in total at end of 2023 with 62 live risks. Risk assessments are reviewed monthly and updated as required which are all tracked on the Viclarity System. The risk register is then amended to reflect any changes. Currently 4 risks are allocated a high-risk rating of 15 or above. Two relate to the changing needs of one of the residents and the support that the resident now requires to maintain their safety. The relevant risks have been escalated to the HSE and a business case has also been submitted to the HSE for funding to provide the required support. The other two remaining risks are in relation to a resident's health, which are being monitored through external supports and support plans.

**Accident / Incident Analysis 2023**

There were 26 accidents/ incidents recorded in the residential service in 2023. Of the 26 recorded incidents, 13 were in relation to 1 resident for swallow issues, this resulted in the resident being assessed by the speech and language therapist as well as the medical team, following a diagnosis been given the resident underwent a procedure to support their swallow and support plans were developed to reduce the risk to the resident.

Of the 26 incidents recorded, 2 NF03 were submitted to HIQA, both incidents were followed up by both GP and physiotherapy or support plans.

1 incident recorded was a vehicle incident, the insurance company was notified, no injuries were sustained.

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.

**Restrictive practices 2023**

The Health Act 2007 (Care and Welfare of Residents in Designated Centres for Older People) Regulations 2013 provides the following definition for what constitutes a restrictive practice: "the intentional restriction of a person's voluntary movement or behaviour.

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**9. Community Inclusion**

Community based activities are a key part of MooreHaven and the New Directions strategy. Some examples of these community-based activities are:

- a Going out for a cup of coffee / breakfast / lunch in the local community
- b Some service users do their weekly grocery shopping in the local shops
- c Using the gym facilities in Canon Hayes Sports Complex as well as the larger hall area for soccer etc
- d Using the local swimming pool and the pool in Ballykisteon Hotel each week.
- e Playing tennis at the local tennis courts
- f Availing of adult literacy classes through Tipperary Education and Training Board. We wish to acknowledge the support of Tipperary ETB around the certification process for QQI for the learners on the training programme
- g Participating in the Driver Theory test classes in Knockanrawley Resource Centre in Tipperary town and also in the TETB Offices in Cashel
- h Availing of reflexology sessions in the community
- i. Availing of the service of a counsellor/psychotherapist
- j. Availing of advocacy support service through the National Advocacy Service
- k. Availing of Music Therapy, Art Therapy and Tai Chi, as part of their day service programme
- l. Partaking in Social Farming in local farms - 2 in the vicinity of Tipperary town and one in Fethard. We wish to acknowledge the support of Waterford Leader Partnership and funding received through National Lottery
- m. Service users in our Cashel service use Larkspur Park Tennis Club for tennis each week. This has been supported by Tennis Ireland. The Cashel service users also use the swimming pool in the Talbot Hotel, Clonmel
- n. Service users use the library facilities in both Tipperary town and Cashel
- o. We would like to acknowledge the support of the local businesses in Tipperary town and in the surrounding areas for providing MooreHaven service users with meaningful work experience placements
- p. Service users and staff link in with the TETB Level 4 group which is based in the community centre in Michael Street for various activities
- q. Service users link in with Doon Social Farming Project
- r. In 2023, 3 service users completed QQI Level 3 Upholstery course facilitated through ETB in Mitchelstown.

**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 this service user, and others, who may require one-on-one support in undertaking their daily activities in MooreHaven.

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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 operational funding was confirmed during 2023. Due to the purchase of a property falling through twice in 2023 MooreHaven has been unable to commence a respite service. The new objective, following the successful purchasing of a property, is to have a respite service up and running by the end of 2024.

**3. New Directions Compliance**

We are at capacity in both our main centre in O'Brien Street and in the Cashel day service. 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 2024**

The signing of a service arrangement between MooreHaven and the HSE is a requirement on an annual basis. For 2024, the Service Arrangement is not yet signed due to the following pressure points & unfunded costs:

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

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

- a. The ability to pay annual increments
- 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. 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. Employer Pension Contribution Funding. All MooreHaven employees working over 20% WTE (whole time equivalent) are entitled to join the MooreHaven pension scheme. At present, 59 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 for 2024 is €161,610. Currently, HSE funding committed is €74,264, resulting in a potential annual funding shortfall of €87,346. The shortfall in 2023 was lower due to the fact that not all staff have yet joined the pension scheme. The 2023 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. 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 up to 2021 and have included in the estimates for 2024 however MooreHaven has received no commitment of funding yet for 2024 and beyond.

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**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 up to 2021 and included in the estimates for 2024, however no commitment of funding yet for 2024 and beyond).
- b. MooreHaven is experiencing a significant increase in annual Insurance costs (€31K in 2023, increased to €91K in 2024)
- 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 €20.5K per annum
- f. To achieve compliance with HIQA Reg 17 Premises & Reg 27 Fire Precautions, the following business cases have been submitted:
  - a. Extension to Laurels €90,000
- g. Business case for funding for new bank holiday Feb €3,296

**5. Organisational Planning**

MooreHaven published and shared the "MooreHaven Strategic Plan 2023-2028" in June 2023. This plan will guide MooreHaven's path forward over the next 5 years.

**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. No funding was provided in 2023 for this service. MooreHaven continues to seek funding into 2024 in order to provide a service in this house.

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

**HSE New Directions**

The New Directions model was a key priority in 2023 and it will continue to be rolled out in the service in 2024. Further staff training will be needed in 2024 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 2024 of a Respite Service for MooreHaven's service users and their families is a key goal for MooreHaven.

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**FINANCIAL REVIEW**

**HSE South (CHO5) provided the following funding to MooreHaven in 2023:**

- €2,195,866 re revenue funding in relation to Section 39 grant aid
- €367,453 re SOS and RT programmes
- €122,206 re pension funding i.e. the employer's contribution towards the defined pension contribution scheme administered through the National Federation of Voluntary Bodies
- €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 2022 €50,000 was released to Statement of Financial Activities in 2023.
- €9,294 was received in National Lottery Funding

**The total funding from HSE South for 2023 was €2,694,819.**

**HSE West (CHO3) provided the following funding:**

- €517,883 re service users from County Limerick and North Tipperary on the SOS and RT programmes
- €299,728 for 4 people in residential care
- €45,000 capital funding received & deferred in 2022 was released in 2023
- €17,946 Once off funding for transport support costs received and deferred in 2022 was released in 2023
- €10,000 once off QQI mentoring funding received in 2023
- €40,000 once off funding for vehicle was received in Dec-23. This funding is deferred in 2023 due to performance related conditions re purchase of the vehicle being unmet at 31/12/23 i.e. vehicle had not been purchased at end 2023
- €38,000 received re Pandemic Special Recognition Payment received
- €3,746 was received in National Lottery Funding

**The total funding from HSE West for 2023 was €909,357.**

The total HSE funding for MooreHaven in 2023 was €3,604,176. The funding included in the 2023 Statement of Financial Activities (SOFA) is €3,677,122 (2022 funding released in 2023 of €112,946, and 2023 funding deferred in 2023 of €40,000 due to performance-related conditions being unmet). The 2023 Annual Audit shows a deficit of €58,069 for the year.

Donations & fundraising monies received during 2023 (€21,325) have been recognised in the Statement of Financial Activities (SOFA) in accordance with the Statement of Recommended Practice (Charities SORP) and the fact that the "Accrual Model" of accounting for the recognition of income from Donations and Grants is no longer permitted. (Note: under SORP there is no longer annual Grant Amortisation recognised as Income in the Statement of Financial Activities. In the 2016 Financial Statements, all Grant and Capital Development income was restated as Reserves.)

**Excluding the following:**

- (1) Fund-raising (€21,325), which under SORP is required to be recognised as income in the year received;
  - (2) Non-cash depreciation cost (€159,689);
  - (3) Once off capital funding in the SOFA (€95,000); and
  - (4) Release of capital funding €10,125,
- the 2023 operating cash deficit was €24,830**

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

The support of Margaret Larkin, Disability Manager HSE South, our parent funder, and of Fearghal Gray, General Manager, Adult Disability Service HSE West, and their teams, is acknowledged by MooreHaven.

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

**Directors report  
Financial year ended 31 December 2023**

**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 Service through their voting powers exercised at the Annual General Meeting. At 31st December 2023, there were 77 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, as a registered Charity, is required to submit an annual return to the Charities Regulator in October of each year. The 2022 return was submitted in October 2023.

**REFERENCE & ADMINISTRATIVE DETAILS**

MooreHaven's Board delegates the day-to-day management of the charity to the Chief Executive and his or her management team. James Quilligan, General Manager, ceased employment with MooreHaven in June 2023. Josephine Norris has acted as Interim CEO from June 2023 to May 2024. Michael Murnane was appointed as CEO in May 2024

**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:

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

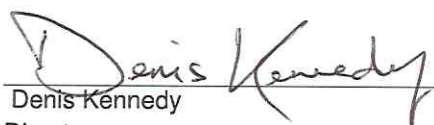
**Directors report  
Financial year ended 31 December 2023**

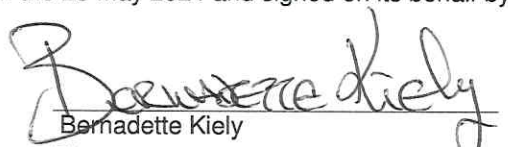
so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and  
each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and 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 28 May 2024 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.

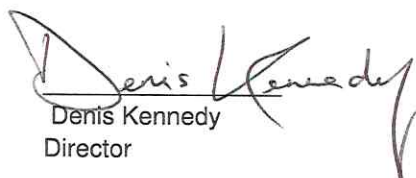
Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice 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

28 May 2024

**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 2023**

**Opinion**

We have audited the financial statements of MooreHaven Centre (Tipperary) Designated Activity Company, which comprise the balance sheet as at 31 December 2023, 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 2023 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 2023**

**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)**

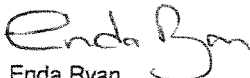
**Independent auditor's report to the members of  
MooreHaven Centre (Tipperary) Designated Activity Company (continued)  
financial year ended 31 December 2023**

**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



Enda Ryan

For and on behalf of

F.D.C. and Associates Ltd

Chartered Certified Accountants & Statutory Auditors

St. Michael Street,

Tipperary

Co. Tipperary.

10 June 2024

10-06-2024.

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

**Statement of Financial Activities**  
**Financial year ended 31 December 2023**

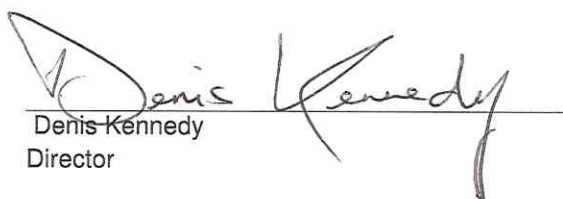
|                                                                        | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total<br>2023    | Total<br>2022    |
|------------------------------------------------------------------------|-------------------------------|-----------------------------|------------------|------------------|
|                                                                        | €                             | €                           | €                | €                |
| <b>Income from:</b>                                                    |                               |                             |                  |                  |
| Fundraising & Donations                                                | 21,325                        |                             | 21,325           | 7,497            |
| <b>Charitable Activities:</b>                                          |                               |                             |                  |                  |
| Trading Activities                                                     | 38,522                        |                             | 38,522           | 43,743           |
| Service User Contributions                                             | 128,397                       |                             | 128,397          | 125,313          |
| Health Service Executive                                               |                               | 3,677,122                   | 3,677,122        | 3,572,932        |
| Other Incoming Resources                                               | 10,125                        | -                           | 10,125           | 5,662            |
| Total Income                                                           | <u>198,369</u>                | <u>3,677,122</u>            | <u>3,875,491</u> | <u>3,755,147</u> |
| <b>Net incoming resources<br/>available for charitable application</b> | <u>198,369</u>                | <u>3,677,122</u>            | <u>3,875,491</u> | <u>3,755,147</u> |
| <b>Expenditure on<br/>Charitable activities:</b>                       |                               |                             |                  |                  |
| Day service                                                            |                               | 1,886,079                   | 1,886,079        | 1,742,576        |
| Day service trading                                                    | 40,703                        |                             | 40,703           | 45,846           |
| Residential & respite service                                          |                               | 1,245,739                   | 1,245,739        | 1,142,123        |
| Support services                                                       |                               | 87,603                      | 87,603           | 95,745           |
| Mangement and administration                                           | 90,283                        | 557,698                     | 647,981          | 630,613          |
| Fundraising Spend                                                      | 25,455                        |                             | 25,455           | -                |
| Total resources expended                                               | <u>156,441</u>                | <u>3,777,119</u>            | <u>3,933,560</u> | <u>3,656,903</u> |
| <b>Net income/expenditure</b>                                          | 41,928                        | (99,997)                    | (58,069)         | 98,244           |
| Transfers between funds                                                | 3,351,798                     | (3,351,798)                 | -                | -                |
| <b>Other recognised gains/(losses)</b>                                 |                               |                             |                  |                  |
| Gains/(losses) on revaluation of fixed assets                          |                               |                             |                  |                  |
| <b>Net movement in funds</b>                                           | <u>3,393,726</u>              | <u>(3,451,795)</u>          | <u>(58,069)</u>  | <u>98,244</u>    |
| <b>Reconciliation of funds</b>                                         |                               |                             |                  |                  |
| Balance brought forward                                                |                               |                             |                  |                  |
| 1 January 2023                                                         | 551,700                       | 3,451,795                   | 4,003,495        | 3,905,251        |
| Total funds carried forward                                            | <u>551,700</u>                | <u>3,451,795</u>            | <u>4,003,495</u> | <u>3,905,251</u> |
|                                                                        | <u>3,945,426</u>              | <u>-</u>                    | <u>3,945,426</u> | <u>4,003,495</u> |

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

**Balance sheet**  
**As at 31 December 2023**

|                                                                |      | 2023      |           | 2022      |           |
|----------------------------------------------------------------|------|-----------|-----------|-----------|-----------|
|                                                                | Note | €         | €         | €         | €         |
| <b>Fixed assets</b>                                            |      |           |           |           |           |
| Tangible assets                                                | 13   | 3,560,666 |           | 3,378,302 |           |
|                                                                |      |           | 3,560,666 |           | 3,378,302 |
| <b>Current assets</b>                                          |      |           |           |           |           |
| Prepayments & Accrued Income                                   | 14   | 240,761   |           | 327,543   |           |
| Cash at bank and in hand                                       | 15   | 1,030,963 |           | 1,031,920 |           |
|                                                                |      | 1,271,724 |           | 1,359,463 |           |
| <b>Creditors: amounts falling due within one year</b>          | 16   | (398,873) |           | (459,215) |           |
| <b>Net current assets</b>                                      |      |           | 872,851   |           | 900,248   |
| <b>Total assets less current liabilities</b>                   |      |           | 4,433,517 |           | 4,278,550 |
| <b>Creditors: amounts falling due after more than one year</b> | 19   |           | (488,088) |           | (275,052) |
| <b>Net assets</b>                                              |      |           | 3,945,429 |           | 4,003,498 |
| <b>Funds</b>                                                   |      |           |           |           |           |
| Called up share capital presented as equity                    | 23   |           | 3         |           | 3         |
| Restricted funds                                               | 24   |           | -         |           | 3,451,795 |
| Unrestricted Designated Funds                                  | 24   |           | 3,945,426 |           | 551,700   |
| <b>Members funds</b>                                           |      |           | 3,945,429 |           | 4,003,498 |

These financial statements were approved by the board of directors on 28 May 2024 and signed on behalf of the board by:

  
Denis Kennedy  
Director

  
Bernadette Kiely  
Director

The notes on pages 25 to 38 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 2023**

|                                                          | Called up share capital<br>€ | Income and Expenditure Account<br>€ | Total<br>€ |
|----------------------------------------------------------|------------------------------|-------------------------------------|------------|
| <b>At 1 January 2022</b>                                 | 3                            | 3,905,251                           | 3,905,254  |
| (Deficit)/Surplus for the financial year                 |                              | 98,244                              | 98,244     |
| <b>Total comprehensive income for the financial year</b> | -                            | 98,244                              | 98,244     |
| <b>At 31 December 2022 and 1 January 2023</b>            | 3                            | 4,003,495                           | 4,003,498  |
| (Deficit)/Surplus for the financial year                 |                              | (58,069)                            | (58,069)   |
| <b>Total comprehensive income for the financial year</b> | -                            | (58,069)                            | (58,069)   |
| <b>At 31 December 2023</b>                               | 3                            | 3,945,426                           | 3,945,429  |

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

**Statement of cash flows**  
**Financial year ended 31 December 2023**

|                                                                 | <b>2023</b>      | <b>2022</b>      |
|-----------------------------------------------------------------|------------------|------------------|
|                                                                 | <b>€</b>         | <b>€</b>         |
| <b>Cash flows from operating activities</b>                     |                  |                  |
| (Deficit)/Surplus for the financial year                        | (58,069)         | 98,244           |
| <i>Adjustments for:</i>                                         |                  |                  |
| Depreciation of tangible assets                                 | 159,689          | 144,781          |
| Capital Assistance Scheme grant income                          | (10,125)         | (5,662)          |
| Interest payable and similar charges                            | 1,420            | 1,834            |
| (Gain)/loss on disposal of tangible assets                      | (1,896)          | -                |
| <i>Changes in:</i>                                              |                  |                  |
| Trade and other debtors                                         | 86,782           | (92,017)         |
| Trade and other creditors                                       | (60,342)         | 68,742           |
| Cash generated from operations                                  | 117,459          | 215,922          |
| Interest paid                                                   | (1,420)          | (1,834)          |
| Net cash from operating activities                              | <u>116,039</u>   | <u>214,088</u>   |
| <b>Cash flows from investing activities</b>                     |                  |                  |
| Purchase of tangible assets                                     | (342,457)        | (261,597)        |
| Proceeds from sale of tangible assets                           | 2,300            | -                |
| Net cash used in investing activities                           | <u>(340,157)</u> | <u>(261,597)</u> |
| <b>Cash flows from financing activities</b>                     |                  |                  |
| CAS Loan                                                        | 223,161          | -                |
| Net cash from financing activities                              | <u>223,161</u>   | <u>-</u>         |
| <b>Net increase/(decrease) in cash and cash equivalents</b>     | (957)            | (47,509)         |
| <b>Cash and cash equivalents at beginning of financial year</b> | 1,031,920        | 1,079,429        |
| <b>Cash and cash equivalents at end of financial year</b>       | <u>1,030,963</u> | <u>1,031,920</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 2023**

**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 2023**

**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 2023**

**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 performance model.

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 2023**

**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 2023**

**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**

|                                        | <b>2023</b> | 2022  |
|----------------------------------------|-------------|-------|
|                                        | €           | €     |
| Capital Assistance Scheme grant income | 10,125      | 5,662 |

**6. Operating (deficit)/surplus**

Operating (deficit)/surplus is stated after charging/(crediting):

|                                                        | <b>2023</b> | 2022    |
|--------------------------------------------------------|-------------|---------|
|                                                        | €           | €       |
| Depreciation of tangible assets                        | 159,689     | 144,781 |
| (Gain)/loss on disposal of tangible assets             | (1,896)     | -       |
| Fees payable for the audit of the financial statements | 6,282       | 6,234   |

**7. Staff costs**

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

|                | <b>2023</b>   | 2022   |
|----------------|---------------|--------|
|                | <b>Number</b> | Number |
| Direct Staff   | 74            | 73     |
| Administrative | 8             | 7      |
|                | 82            | 80     |

The Staff numbers in 2022 have been restated from the previously reported Whole Time Equivalents employed during the year to the average number of employees regardless of the hours they worked

The aggregate payroll costs incurred during the financial year were:

|                                | <b>2023</b> | 2022      |
|--------------------------------|-------------|-----------|
|                                | €           | €         |
| Wages and salaries             | 2,463,780   | 2,267,980 |
| Social insurance costs         | 257,809     | 247,265   |
| Other retirement benefit costs | 122,206     | 103,377   |
|                                | 2,843,795   | 2,618,622 |

**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 2023**

**8. Key Management Compensation**

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

|                       | <b>2023</b>   | 2022          |
|-----------------------|---------------|---------------|
|                       | €             | €             |
| Wages and Salaries    | 37,887        | 79,913        |
| Social Security Costs | 5,702         | 8,830         |
| Pension Costs         | 2,652         | 5,594         |
|                       | <u>46,241</u> | <u>94,337</u> |

Key management refers to the General Manager who ceased employment with Moorehaven in June 2023. The post has been renamed to Chief Executive. The Integrated Services Manager acted up to fulfill this role, with primary support from the Financial Controller. On May 21st, 2024, Michael Murnane commenced as Chief Executive

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

|                   | <b>No of employees</b> |
|-------------------|------------------------|
| €60,000 - €70,000 | 1                      |
| €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 €4,680 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**

|              | <b>2023</b>  | 2022         |
|--------------|--------------|--------------|
|              | €            | €            |
| Bank charges | <u>1,420</u> | <u>1,834</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 2023**

**13. Tangible assets**

|                                                                                                           | Freehold<br>property | Plant and<br>machinery | Motor<br>vehicles | Total            |
|-----------------------------------------------------------------------------------------------------------|----------------------|------------------------|-------------------|------------------|
|                                                                                                           | €                    | €                      | €                 | €                |
| <b>Cost</b>                                                                                               |                      |                        |                   |                  |
| At 1 January 2023                                                                                         | 4,500,607            | 422,629                | 344,413           | 5,267,649        |
| Additions                                                                                                 | 255,440              | 2,980                  | 84,037            | 342,457          |
| Disposals                                                                                                 | -                    | -                      | (67,135)          | (67,135)         |
| <b>At 31 December 2023</b>                                                                                | <u>4,756,047</u>     | <u>425,609</u>         | <u>361,315</u>    | <u>5,542,971</u> |
| <b>Depreciation</b>                                                                                       |                      |                        |                   |                  |
| At 1 January 2023                                                                                         | 1,348,700            | 363,575                | 177,071           | 1,889,346        |
| Charge for the<br>financial year                                                                          | 90,286               | 20,988                 | 48,416            | 159,690          |
| Disposals                                                                                                 | -                    | -                      | (66,731)          | (66,731)         |
| <b>At 31 December 2023</b>                                                                                | <u>1,438,986</u>     | <u>384,563</u>         | <u>158,756</u>    | <u>1,982,305</u> |
| <b>Carrying amount</b>                                                                                    |                      |                        |                   |                  |
| <b>At 31 December 2023</b>                                                                                | <u>3,317,061</u>     | <u>41,046</u>          | <u>202,559</u>    | <u>3,560,666</u> |
| <b>Carrying amount</b>                                                                                    |                      |                        |                   |                  |
| At 31 December 2022                                                                                       | <u>3,151,906</u>     | <u>59,054</u>          | <u>167,342</u>    | <u>3,378,302</u> |
| Tipperary County Council have registered charges in respect of land and property to the value of €777,076 |                      |                        |                   |                  |

**14. Debtors**

|                                | <b>2023</b>    | <b>2022</b>    |
|--------------------------------|----------------|----------------|
|                                | €              | €              |
| Other debtors                  | 532            | 228            |
| Prepayments and accrued income | 240,229        | 327,315        |
|                                | <u>240,761</u> | <u>327,543</u> |

Included in the above is an amount of €99,360 (2022 €271,998) 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 2023**

**15. Cash and cash equivalents**

|                               | <b>2023</b>      | 2022             |
|-------------------------------|------------------|------------------|
|                               | €                | €                |
| Cash at bank and in hand      | 785,695          | 750,873          |
| Capital Development Bank Fund | 245,268          | 283,101          |
| Credit Cards                  | -                | (2,054)          |
|                               | <u>1,030,963</u> | <u>1,031,920</u> |

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

|                                                    | <b>2023</b>    | 2022           |
|----------------------------------------------------|----------------|----------------|
|                                                    | €              | €              |
| Credit Cards                                       | 2,219          | -              |
| Deferred Funding - H.S.E. M.W. Capital             | 57,500         | 80,446         |
| Deferred Funding - H.S.E. S.E. Vehicles & SDS Fund | -              | 50,000         |
| Creditors and accruals                             | 290,896        | 254,184        |
| Tax and social insurance:                          |                |                |
| PAYE and social welfare                            | 48,258         | 74,585         |
|                                                    | <u>398,873</u> | <u>459,215</u> |

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

|                                  | <b>2023</b>    | 2022           |
|----------------------------------|----------------|----------------|
|                                  | €              | €              |
| Capital Assistance Scheme grants | <u>488,088</u> | <u>275,052</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 2023**

**19. Capital Assistance Scheme Loans**

|                                            | <b>2023</b>    | 2022           |
|--------------------------------------------|----------------|----------------|
|                                            | €              | €              |
| At the start of the financial year         | 275,052        | 115,914        |
| Received or receivable                     | 223,161        | 164,800        |
| Released to income and expenditure account | (10,125)       | (5,662)        |
| At the end of the financial year           | <u>488,088</u> | <u>275,052</u> |

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

|                                                 | <b>2023</b>    | 2022           |
|-------------------------------------------------|----------------|----------------|
|                                                 | €              | €              |
| Recognised in creditors:                        |                |                |
| Loans due after more than one year              | <u>488,088</u> | <u>283,080</u> |
| Recognised in other operating income:           |                |                |
| Relieved payments recognised directly in income | <u>10,125</u>  | <u>5,662</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 €122,206 (2022: €103,377).

**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 2023**

**21. Financial instruments**

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

|                                                                                                   | <b>2023</b>      | <b>2022</b>      |
|---------------------------------------------------------------------------------------------------|------------------|------------------|
|                                                                                                   | <b>€</b>         | <b>€</b>         |
| <b>Financial assets that are cash held or settlement amount or amount advanced by the company</b> |                  |                  |
| Other debtors                                                                                     | 190,511          | 327,543          |
| Cash at bank and in hand                                                                          | 1,030,963        | 1,031,920        |
|                                                                                                   | <u>1,221,474</u> | <u>1,359,463</u> |
| <b>Financial liabilities measured at settlement amount or amount advanced to the company</b>      |                  |                  |
| Other creditors                                                                                   | 350,994          | 384,630          |
| Tax & social insurance                                                                            | 48,258           | 74,585           |
|                                                                                                   | <u>399,252</u>   | <u>459,215</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 2023**

**22 State Grants**

| <u>(a)</u> | <u>Grantor</u>  | <u>Grant Name</u> | <u>Grant Purpose</u> | <u>Grant Award</u><br>€ | <u>Grant Receipts</u><br>€ | <u>Op Grant Deferred</u><br>€ | <u>Grant Accrued</u><br>€ | <u>Cl Grant Deferred</u><br>€ | <u>Grant Income</u><br>€ | <u>Type</u> | <u>Expenditure in the period</u> |
|------------|-----------------|-------------------|----------------------|-------------------------|----------------------------|-------------------------------|---------------------------|-------------------------------|--------------------------|-------------|----------------------------------|
|            | H.S.E.(SE) CHO5 | Section 39        | Day & Res Service    | 2,685,525               | 2,617,588                  | 50,000                        | 67,937                    | -                             | 2,735,525                | Restricted  | 2,735,525                        |
|            | H.S.E.(SE) CHO5 | National Lottery  | Social Farming       | 9,294                   |                            |                               | 9,294                     |                               | 9,294                    | Restricted  | 9,294                            |
|            | H.S.E.(MW) CHO3 | Section 39        | Day & Res Service    | 905,611                 | 883,212                    | 80,446                        | 22,399                    | (57,500)                      | 928,557                  | Restricted  | 928,557                          |
|            | H.S.E.(MW) CHO3 | National Lottery  | Cashel Outdoor Area  | 3,746                   | 3,746                      |                               | -                         | -                             | 3,746                    | Restricted  | 3,746                            |
|            |                 |                   |                      | <u>3,604,176</u>        | <u>3,504,546</u>           | <u>130,446</u>                | <u>99,630</u>             | <u>(57,500)</u>               | <u>3,677,122</u>         |             | <u>3,677,122</u>                 |

CHO5 - Grant accrued of €67,937 relates to funding received in 2024 relating to 2023.

CHO5 - Grant accrued of €9,294 relates to lottery funding received in 2024 relating to 2023.

CHO3 - Grant accrued of €22,399 relates to funding received in 2024 relating to 2023.

CHO3 - Granted deferred of €57,500 relates to capital funding, deferred due to performance related conditions of the grant being unmet at 31.12.2023.

(b) Capital grants in the sum of €40,000 (included above in note 22(a)) were deferred during 2023. This funding will be used for the purchase of vehicles.

(c) **Employees**

| <u>Employee Benefits</u> | <u>No of Employees</u> | <u>Amount</u> |
|--------------------------|------------------------|---------------|
| €60,000 - €70,000        | 1                      | 4,680         |
| €70,000 - €80,000        | -                      | -             |
|                          |                        |               |

**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 2023**

Total Employer Pension Contributions

122,206

(d)

Tax Clearance

The company is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidiaries 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 2023**

**23. Share capital**

**Authorised share capital**

|                                   | 2023              |                   | 2022              |                   |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                   | Number            | €                 | Number            | €                 |
| Ordinary Shares of €1.269738 each | 2                 | 3                 | 2                 | 3                 |
|                                   | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |

**Issued, called up and fully paid**

|                                     | 2023              |                   | 2022              |                   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | Number            | €                 | Number            | €                 |
| <b>Amounts presented in equity:</b> |                   |                   |                   |                   |
| Ordinary Shares of €1.269738 each   | 2                 | 3                 | 2                 | 3                 |
|                                     | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |

**24. Analysis of movements on funds**

|                            | Balance<br>1st Jan '23<br>€ | Incoming<br>Resources<br>€ | Resources<br>Expended<br>€ | Inter-fund<br>Transfers<br>€ | Balance<br>31st Dec '23<br>€ |
|----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|
| <b>Restricted Funds</b>    |                             |                            |                            |                              |                              |
| General                    | 3,451,795                   | 3,677,122                  | (3,777,119)                | (3,351,798)                  | -                            |
| <b>Unrestricted Funds</b>  |                             |                            |                            |                              |                              |
| Operating Reserve          | 208,600                     | 177,044                    | (130,986)                  | 393,549                      | 648,207                      |
| Designated for:            |                             |                            |                            |                              |                              |
| - Property Holding         |                             |                            |                            | 2,828,973                    | 2,828,973                    |
| - Capital Development      | 283,100                     | 21,325                     | (25,455)                   | 129,276                      | 408,246                      |
| - Residential Sinking Fund | 60,000                      | -                          | -                          | -                            | 60,000                       |
| <b>Total Funds</b>         | <u>4,003,495</u>            | <u>3,875,491</u>           | <u>(3,933,560)</u>         | <u>-</u>                     | <u>3,945,426</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 future donor commitments was carried out in 2023, as a result of which transfers were made from Restricted to Unrestricted and Designated 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 2023**

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

|                                         | Tangible<br>Fixed<br>Assets<br>€ | Current<br>Assets<br>€ | Current<br>Liabilities<br>€ | Long Term<br>Liabilities<br>€ | Total<br>€       |
|-----------------------------------------|----------------------------------|------------------------|-----------------------------|-------------------------------|------------------|
| <b>Restricted Funds</b>                 | -                                | -                      | -                           | -                             | -                |
| <b>Unrestricted Funds</b>               |                                  |                        |                             |                               |                  |
| Operating Reserve                       | 243,605                          | 803,475                | (398,873)                   | -                             | 648,207          |
| Designated for Property Holding         | 3,317,061                        |                        |                             | 488,088                       | 2,828,973        |
| Designated for capital development      | -                                | 408,246                | -                           | -                             | 408,246          |
| Designated for Residential Sinking Fund | -                                | 60,000                 | -                           | -                             | 60,000           |
|                                         | <u>3,560,666</u>                 | <u>1,271,721</u>       | <u>(398,873)</u>            | <u>(488,088)</u>              | <u>3,945,426</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 28 May 2024.

**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 2023**

|                                                                     | 2023<br>€                | 2022<br>€         |
|---------------------------------------------------------------------|--------------------------|-------------------|
| <b>Sch</b>                                                          |                          |                   |
| <b>Incoming resources</b>                                           |                          |                   |
| <b>Income - Unrestricted funds</b>                                  |                          |                   |
| Management Income                                                   | -                        | 5,817             |
| Supported Activity Income                                           | 660                      | -                 |
| Residential Home Income                                             | 82,186                   | 82,758            |
| Canteen Income                                                      | 38,522                   | 37,926            |
| Fundraising                                                         | 21,325                   | 7,497             |
| Transport Contributions Received                                    | 45,551                   | 42,555            |
|                                                                     | <u>188,244</u>           | <u>176,553</u>    |
| <b>Income - Restricted Funds</b>                                    |                          |                   |
| H.S.E. Income - South East                                          | 2,744,819                | 2,752,577         |
| H.S.E. Income - Mid West                                            | 932,303                  | 820,355           |
|                                                                     | <u>3,677,122</u>         | <u>3,572,932</u>  |
| Release of Capital Grants                                           | 10,125                   | 5,662             |
|                                                                     | <u>3,687,247</u>         | <u>3,578,594</u>  |
| <b>Total Income Resources</b>                                       | 3,875,491                | 3,755,147         |
| <br>Charitable Activities and other expenses                        | <br><b>1</b> (3,933,560) | <br>(3,656,888)   |
| <b>Operating surplus/(Deficit)</b>                                  | (58,069)                 | 98,259            |
| <br><b>Surplus/(Deficit) on ordinary activities before taxation</b> | <br><u>(58,069)</u>      | <br><u>98,259</u> |

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

**Operating statement (continued)  
Financial year ended 31 December 2023**

|                                                 | 2023             | 2022             |
|-------------------------------------------------|------------------|------------------|
|                                                 | €                | €                |
| <b>Schedule 1</b>                               |                  |                  |
| <b>Charitable activities and other expenses</b> |                  |                  |
| <b>Expenses</b>                                 |                  |                  |
| Wages and Salaries                              | 2,463,780        | 2,267,980        |
| Employers' PRSI contributions                   | 257,809          | 247,265          |
| Staff Pension costs - defined contribution      | 122,206          | 103,377          |
| Staff Training & Expenses                       | 82,255           | 39,937           |
| Client related costs                            | 103,460          | 96,020           |
| Cost of Sales                                   | 40,703           | 45,843           |
| Facility costs                                  | 197,114          | 225,276          |
| Insurance                                       | 90,647           | 81,228           |
| Administration and related costs                | 71,312           | 76,916           |
| Transport costs                                 | 267,745          | 258,283          |
| Auditors remuneration                           | 6,282            | 6,234            |
| Other Professional fees                         | 33,608           | 52,347           |
| Financial and related costs                     | 1,420            | 1,834            |
| General expenses                                | 10,076           | 9,582            |
| Fundraising Spend                               | 25,455           | -                |
| Depreciation                                    | 159,689          | 144,781          |
|                                                 | <u>3,933,561</u> | <u>3,656,903</u> |