

Company Number: 50621

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

Directors' Report and Financial Statements

for the year ended 31 December 2023

Azets Audit Services Ireland Limited
Statutory Audit Firm
3rd Floor
40 Mespil Road
Dublin 4

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DIRECTORS AND OTHER INFORMATION

Directors	Dick Brady Billy Carr Carthage Conlon Alan Connolly Emma Farrell James McKeon Mary Galvin Sarah Morton Tony Quilty John O'Sullivan Paul Ledwidge Anthony Flynn (appointed September 2023) Finbarr Murphy (appointed September 2023) John Gleeson (appointed March 2024)
Company Secretary	Carthage Conlon
Company Registered Number (CRO)	50621
Charitable Tax Exemption Number (CHY)	5902
Registered Charity Number (RCN)	20009687
Registered Office and Business Address	Ashleigh House Damastown Walk Damastown Industrial Park Dublin 15 D15 HK12
Auditors	Azets Audit Services Republic of Ireland Ltd Statutory Audit Firm 3 rd Floor 40 Mespil Road Dublin 4
Bankers	Allied Irish Banks PLC 7/12 Dame Street Dublin 2 D02 KX20
Solicitors	Patrick F O'Reilly & Co. Solicitors 9-10 South Great George's St Dublin 2

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DIRECTORS' REPORT

for the year ended 31 December 2023

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

The Company is limited by guarantee not having a share capital. The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (SORP). The organisation has implemented its' recommendations where relevant in these financial statements.

There has been no significant change in these activities during the year ended 31 December 2023.

Financial Results

The surplus for the year after providing for depreciation amounted to €336,973 (2022: €220,788).

At the end of the year, the company has assets of €4,999,203 (2022: €4,486,945) and liabilities of €2,491,534 (2022: €2,316,249).

Although the accounts show a surplus of €336,973 there is a deficit of €215,930 from an operational perspective. The Surplus arises due to two issues. 1) The recording of the Mediolanum Collective funding of €465,000 less expenditure against this funding of €26,925 (Net surplus €438,075 -Now reflected in Designated Reserves) and 2) The recording of Capital Grant income to reserves of €114,827 in 2023.

Directors and Secretary

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

Dick Brady
Billy Carr
Carthage Conlon
Alan Connolly (Chairperson)
Emma Farrell
James McKeon
Mary Galvin
Sarah Morton
Tony Quilty
John O'Sullivan
Paul Ledwidge
Anthony Flynn (appointed September 2023)
Finbarr Murphy (appointed September 2023)
John Gleeson (appointed March 2024)

The secretary who served throughout the year was Carthage Conlon.

Objectives and activities

Coolmine TC believes that everyone should have the opportunity to overcome addiction and lead a fulfilled and productive life.

Coolmine TC is a national drug and alcohol treatment centre providing a range of high quality residential and non-residential services to men and women with problematic substance use and to their families in Republic of Ireland.

Coolmine TC was established in 1973 and remains grounded within the philosophies of the Therapeutic Community (TC) approach to addiction treatment. During 2023 we celebrated our fiftieth-year anniversary of providing addiction treatment and recovery services to marginalised individuals and families across Irish society.

During 2023 we grew and consolidated our service provision across 14 premises in the East (6), Mid-West (2) and South-West (6) regions of Republic of Ireland. We work with marginalised pregnant women, women with young children, Traveller community members, homeless people, prisoners and community probation clients, clients who have experienced trauma and those with complex medical needs (presenting mental and physical health). A common feature of Coolmine TC clients is a history of intergenerational addiction. The Coolmine TC Parents under Pressure (PUP) 2014 Study found that four out of five of our clients grew up in households where either one or both parents had acute addiction.

In 2023 we saw homeless and addiction treatment figures continue to rise across society. As addiction increases it is vital that quality support services are available. Responding to this Coolmine TC offers highly structured community and residential rehabilitation programmes.

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

Coolmine TC is committed to a vision of recovery which strives for an enhanced quality of life rather than mere abstinence from drugs and alcohol. Through service provision embedded in a continuum of care, we support clients to stabilise, detoxify and remain drug and alcohol free. Furthermore, we are committed to assisting them to improve their quality of life, enhance family and interpersonal relationships, progression of health, housing, educational, training and employment outcomes.

Service Review

Against the backdrop of celebrating our 50th Anniversary year of providing addiction services in Republic of Ireland, during 2023 we continued to expand, consolidate and enhance our treatment and recovery services across the East, Midwest and Southwest regions of Republic of Ireland. This was in response to a growing demand for our services, identified during our strategic planning consultations, which were in collaboration with the Health Service Executive and community partners. The consolidation and expansion of our services shall continue during the period 2024-2026 in line with our Responsive Sustainable Recovery Strategic Plan.

Contact, assessment & stabilisation services:

Access is provided to our primary treatment services through contact, assessment, case management and group programmes. We work in partnership with agencies nationally including Ana Liffey Drug Project, Merchants Quay, HSE Southwest addiction services and Probation Services in the provision of treatment options, assessment and pre-entry group supports. In 2023 we enhanced and expanded new pathways to treatment through targeted service delivery for travellers and new community members, homeless clients, young people, and families.

The following range of contact, assessment and stabilisation services are provided by Coolmine TC.

- National outreach and assessment, including assessment for residential and/or community detox.
- Outreach and assessment in the Irish Prison estate.
- Assertive outreach for Travellers & new communities, homeless & acute hospital settings.
- Satellite Clinics Midwest & Southwest.
- Drop-in service.
- HSE needle exchange.
- Pre-entry programmes nationally.
- Reduce the Use/ Here & Now groups.
- Stabilisation programmes.
- Contingency Management.
- Satellite Clinics Midwest & Southwest.
- Community Case Management.

Primary Treatment Services:

The Therapeutic Community model is a treatment and rehabilitation approach where clients live in a small, structured drug-free community. The goal is to encourage psychological and lifestyle changes to enable people to maintain a drug-free life. Participants take self-responsibility by contributing to the general running of the community and to their own recovery by actively participating in educational activities, group, and individual therapy. Our community and day services use a modified Therapeutic Community approach whilst using Community Reinforcement Approach as our case management framework.

The following primary treatment services are provided by Coolmine TC:

- Residential methadone detoxification placements.
- Men's residential service, Coolmine TC Lodge.
- Mother & Child and Women's residential services, Ashleigh House, and Westbourne House.
- Drug Free Day Programmes.
- Parents under Pressure Programme.
- Alcohol Programme.
- Young Persons Programme.
- Cocaine Programmes.
- Family Service.
- Community Reinforcement Approach/ Case Management.

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Integration and Aftercare services:

We provide a range of integration and aftercare programmes to support clients as they transition from high support to community living, work, training, and employment.

The following services are provided.

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

Recovery services

Coolmine TC recognises the need for a holistic care plan and recovery supports to give clients the best possible chance of maintaining their recovery from problematic drug and alcohol use. Coolmine TC responds to the individual support needs by providing the following range of services -

- Medical services
- Health Promotion
- Housing Support
- Education and literacy support
- Career guidance service
- Counselling/Psychotherapy services
- Psychiatric service
- Parents Under Pressure programme
- Recovery Through Nature programme
- Client Participation Strategy
- Pro Social Activities/Programmes

Medical & Clinical support

Coolmine TC clients have a range of physical and mental health needs that are responded to via the following medical and clinical supports -

- Complex needs assessments on admission
- Onsite Nursing
- Public Health Nurse
- Pre- & Post Natal maternity support
- Visiting GP
- Psychiatric Service
- Hepatitis C referral & treatment
- Guide Clinic
- Health Promotion

Housing

In 2023 Coolmine TC worked in collaboration with various housing providers to secure accommodation for our clients including:

- Focus Republic of Ireland.
- Peter Mc Verry Trust.
- De Paul.
- Daisy House.
- Dublin Simon Community.
- Cork Simon Community.
- Sophia Housing.
- Novas Limerick.
- Crosscare.
- Housing Assistance Payments.
- Social housing.

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Client Participation

Coolmine TC's client participation strategy has been in existence since 2006. The service comprises of client led meetings across all our services to provide feedback on the quality of the Coolmine TC service delivery. The regional Client Co-Ordinator's provide feedback to management on suggested improvements to services, ranging from physical environment, therapeutic interventions through to organisational policy and procedures. Client feedback is raised and responded to at six weekly regional client forums chaired by the Coolmine TC Continuum of Care Manager. In addition, a national client forum is held quarterly which is chaired by a board member. This process ensures governance oversight of the client participation strategy at a non-executive level.

Coolmine TC Family Support Services

Coolmine TC Family Support Services offer guidance and support to concerned persons who are affected by addiction. Family support workers are trained in 'Putting the Pieces Together' and '5 Steps' intervention. The Family Support workers meet with each family member on a one-to-one basis to discuss their individual needs and a subsequent group programme is provided.

Key Performance Indicators 2023

COOLMINE TC SERVICE / LOCATION	PROGRAMME	NUMBER OF INDIVIDUALS	RETENTION RATE
Ashleigh House	Residential Phase 1	66	68%
Ashleigh House	Integration Phase 2	13	92%
Ashleigh House	Aftercare Phase 3	16	69%
Coolmine TC Lodge	Residential Phase 1	107	81%
Coolmine TC Lodge	Integration Phase 2	41	95%
Coolmine TC Lodge	Aftercare Phase 3	39	82%
Coolmine TC House	Welcome/Stabilisation Programme	44	87%
Coolmine TC House	Drug Free Day Programme	40	70%
Coolmine TC House	Aftercare	20	82%
Coolmine TC House	Contingency Management	29	65%
Coolmine TC House	Pre-Entry Programme	363	N/A
D15 CAT	Pre-Entry Programme	277	N/A
D15 CAT	Community Alcohol Programme	42	69%
D15 CAT	Young Persons Case Management	21	84%
D15 CAT	Stabilisation Programme	67	78%
D15 CAT	Case Management (Over 25s)	104	67%
D15 CAT	Cocaine Programme	47	71%
D15 CAT	Family Support	18	89%
D15 CAT	5 Step One to One	2	100%
Coolmine TC Midwest	New Referrals	383	N/A
Coolmine TC Midwest	Community Case Management	305	63%
Coolmine TC Midwest	Residential Westbourne House	44	61%
Coolmine TC Midwest	Aftercare	12	83%
Coolmine TC Southwest	Clients Accessing Support	1117	N/A
Coolmine TC Southwest	Case Management	538	66%
Coolmine TC Southwest	Here & Now Group/ Reduce the Use	253	69%
Coolmine TC Southwest	Pre-Entry Programme	94	N/A

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Coolmine TC Southwest	Holistic Programme	56	100%
Coolmine TC Southwest	Aftercare + Recovery Skills	69	90%
Coolmine TC Southwest	Cocaine Programme	31	67%
Parents Under Pressure	Coolmine TC Lodge	38	82%
Parents Under Pressure	Ashleigh House	48	77%
Parents Under Pressure	Pup in the Community	16	82%
Parents Under Pressure	Coolmine TC House	24	75%
Parents Under Pressure	D15 CAT	5	60%
Parents Under Pressure	Coolmine TC Midwest	41	78%
COOLMINE TC SERVICE / LOCATION	SUPPORT SERVICE		
Homeless Response PACT	Case Management		478
Social Inclusion Outreach	Individuals from Travelling Community Case Managed		20
Dublin Admissions Team	Comprehensive Assessments		372
Prison	Assessments with Prison Clients		28
Nursing/Medical Services	Client Medical Assessments		140
Nursing/Medical Services	Client Psychiatric Reviews		103
Nursing/Medical Services	Clients Admitted for Detox		13
Nursing/Medical Services	Clients supported through Hep C testing & treatment		10
Career Guidance	Individual Clients accessing Career Guidance		54
Community Employment Scheme	Community Employment Programme		9
Social Enterprise Scheme	Clients employed		2

Strategic Plan 2023-2026 Responsive Sustainable Recovery

In 2023 we launched our new Strategic Plan: Responsive Sustainable Recovery.

The new plan builds on the progress made during the implementation of our 2019-2022 Strategic Plan: 'Pathways to Recovery'. Under five Strategic Objectives 88% implementation rate was evidenced as summarised below:

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Strategic Objective One: Improve Core Services

PRIORITY → CREATE PATHWAYS TO RECOVERY

ACTION

- 1.1 Maximise education and career supports
- 1.2 Collaborate to deliver Recovery Housing
- 1.3 Review and relaunch Community Employment scheme
- 1.4 Reach Parents under Pressure (PuP) Programme into communities

OUTCOME

- 85% positive progression rate to employment, training and education has been achieved (target 75%)
- 95% housing move-on post residential treatment has been achieved through strategic collaborations with Focus Ireland, DART & DePaul
- 100% employment/education/training rate has been met for our Community Employment scheme
- Bee keeping and soap making social enterprise activity launched
- 4 community PuP therapists achieved

Strategic Objective Two: Grow New Services

PRIORITY → SCALE TO DEVELOP NEW SERVICES

ACTION

- 2.1 Deliver a second high risk family service
- 2.2 Provide assertive in/out reach strategies nationally
- 2.3 Establish first Parents under Pressure (PuP) Programme training hub in Ireland
- 2.4 Scale up and resource pre-entry, stabilisation and day programmes
- 2.5 Increase Therapeutic Community placements for prisoners

OUTCOME

- Established Mahon House (outreach, community & day services) & Westbourne Residential TC for women and children (18 families supported) both in Limerick
- 12 assertive in/out reach roles now employed across all regions- East, Mid West & South West
- PuP training hub has been fully established and a sustainability plan underway.
- 53 Parents under Pressure programme trainee placements per annum provided
- 2 PuP trainers now in Ireland
- 8 new community-based services providing pre-entry, stabilisation and day programmes achieved
- 9% increase in prison placements achieved

Strategic Objective Three: Drive Engagement

PRIORITY → GENERATE RESOURCES FOR GROWTH CAPABILITY

ACTION

- 3.1 Invest in our staff development and well-being strategies
- 3.2 Build capability to enhance our performance based culture
- 3.3 Build communications and advocacy strategy
- 3.4 Deliver and disseminate research

OUTCOME

- 88% staff satisfaction evidenced through annual staff survey & culture audit achieved
- 50% staff engaged in Health & Wellbeing activities including team lunches, lunchtime walks, Recovery walk, running groups, couch to 5k programme, Operation Transformation challenge
- Peer to Peer Staff Lunch & Learn talks
- 100% of management are engaged in Servant Leadership training for development
- Comprehensive annual Training Needs Analysis for role specific training in place
- Staff Training and Development Committee established
- Internal and external communications and advocacy strategy delivered 2022/2023
- Raised organisational profile by 100%
- Published 3 position papers annually
- Delivered 2 journal publications per annum
- 8 conference presentations delivered in 2022

Strategic Objective Four: Fund for Future

PRIORITY → GENERATE RESOURCES FOR GROWTH CAPABILITY

ACTION

- 4.1 Maintain and grow state funding
- 4.2 Deliver new non restricted seed and investment funds
- 4.3 Drive real meaningful Corporate Social Responsibility partnerships
- 4.4 Resource capital investment

OUTCOME

- 97% increase in state income from 2019 baseline
- 7% unrestricted income generated in 2022
- 5 Corporate Partnerships per annum achieved
- Volunteer Impact Days, capital projects, pilot enhancement projects delivered
- Training/education opportunities & employment outcomes achieved for clients
- 2% capital project investment achieved

Strategic Objective Five: Delivering Excellence

PRIORITY → DRIVE CORPORATE GOVERNANCE EXCELLENCE

ACTION

- 5.1 Deliver annual compliance reviews and improvement plans
- 5.2 Deliver capability to deliver audit & risk programmes
- 5.3 Build robust IT infrastructure and outcome monitoring systems
- 5.4 Strengthen effective and transparent financial systems and processes

OUTCOME

- 4 Audit and Risk meetings - delivering on our annual compliance with legal and regulatory frameworks - were delivered
- 0.4 FTE compliance resource in place
- Significant progress made to expand and deliver robust IT infrastructure and client outcome monitoring (65%)
- Effective and transparent financial systems achieved & tested annually - 90% pass rate attained

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2023-2026 Strategic Plan Process

The development of our 2023-2026 strategic plan was guided by the principle of ensuring that all key stakeholders impacted by Coolmine TC's services had the opportunity to engage with the organisation, share their insights, and discuss critical issues. To achieve this, we employed a comprehensive five-step methodology during 2022 and 2023.

Phase 1: A timeline was established by the Senior Management Team and approved at a board meeting in March 2022 to steer the development of the strategic plan.

Phase 2: Involved setting the scene, where the Strategic Plan Implementation Group (SPIGs) conducted a review of the previous strategic plan and facilitated an organizational away day to identify strategic priorities. Additionally, a situational analysis was conducted, encompassing various factors such as the implementation status of the previous plan, statistical trend analysis, staff and client satisfaction surveys, and funding analysis. Moreover, an extensive review of the external policy environment, including the United Nations Sustainable Development Goals, Sláintecare Healthcare policy, and the National Drug & Alcohol Policy, was undertaken to collaborate Coolmine TC's strategic direction.

Phase 3: Focused on a consultation process involving both external and internal stakeholders, feedback was received on Coolmine TC's various roles, including capacity, profile, service delivery, and strategic priority areas through face-to-face meetings and online surveys. Meanwhile, internal consultation comprised organizational away days, staff focus groups, and satisfaction surveys.

Phase 4: Involved drafting the plan, where internal and external consultation feedback was synthesized by the Senior Management Team to develop strategic actions under the identified priority areas.

Phase 5: Encompassed the ratification and implementation of the plan. The Board deliberated on the draft plan and ratified it in March 2023. A Strategic Planning Implementation Group (SPIGs) was established to oversee the implementation process, with managers assigned ownership of specific actions and responsible for annual action plans to progress strategic goals, monitored and reported to the SPIGs. Quarterly progress reports on the implementation status of the entire strategic plan are provided to the Board.

This methodology ensured a comprehensive and inclusive approach to developing and implementing Coolmine TC's strategic plan, aligning with our commitment to stakeholder engagement and organisational excellence.

Coolmine TC's Strategic Objectives 2023-2026

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

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STRATEGIC PRIORITY ONE: Service Delivery Excellence

Provide inclusive, quality, efficient and effective treatment, and recovery services, which are responsive to the presenting needs of individuals and their families, affected by substance use ensuring they can lead a fulfilled and productive life.

Strategic Objective 1 (SO1): Expand, develop, and enhance facilities and services to meet presenting needs, framed by Clinical governance excellence.

SA1.1 Obtain support from stakeholders to enable expansion of services.

SA1.2 Develop and enhance our services to respond to the multiple needs facing people seeking treatment.

SA1.3 Provide inclusive programmes across our services targeting marginalised members of our society.

Strategic Objective 2 (SO2): Ensuring the organisation preforms in a way that is true to its primary purpose, vision, mission, and strategy, whilst continuing to develop our positive culture.

SA2.1: Continuous audit of clinical governance policies and procedures, quality assurance & standards, clinical risk management & safety.

Strategic Objective 3 (SO3): To decrease our carbon footprint through reduction in direct and indirect emissions.

SA3.1 Develop an organisational Environmental Plan to reduce our carbon footprint and costs.

SA3.2 Efficient facility management focused on reducing waste and sustainable consumption.

Strategic Objective 4 (SO4): To deliver in partnership with external stakeholders, inclusive sustainable services in line with our vision and mission.

SA4.1 Deliver sustainable communities focused on reducing poverty and inequality, promotion of good health and well-being with access to education and employment.

Strategic Objective 5 (SO5): Demonstrate the uniqueness of Coolmine TC by delivering on our research schedule.

SA5.1 Enhance our research and evidence-based culture by delivering an annual research programme.

STRATEGIC PRIORITY TWO: Public Policy & Awareness

Strengthen our reputation as the leading national provider of addiction services and to use our expertise to influence policy and increase public awareness of addiction and addiction treatment in the Republic of Ireland.

Strategic Objective 6 (SO6): Strengthen our reputation and communicate a strong, evidence and practice informed voice on social issues related to addiction in the Republic of Ireland.

SA6.1 Develop a calendar of creative, targeted, and impactful communications campaigns.

SA6.2 Develop brand awareness and public relations campaigns that communicate our mission and to connect the public to our vision.

SA6.3 Engage with corporate partners to develop and deliver mutually beneficial collaborations in line with respective ESR.

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Strategic Objective 7: Develop our fundraising infrastructure to deliver unrestricted (general/designated) income.

SA7.1 Resource our fundraising and communications team to maintain and grow our current donors, deliver our events schedule, and build our corporate networking base.

SA7.2 Develop commercial and social enterprise activity aligned to our capability and mission providing skills development, learning and employment for clients.

Strategic Objective 8: Establish a four-year capital fundraising strategy aligned to our regional organisational needs and contract in expertise to deliver on targets.

SA8.1 Execute regional Capital projects that increase targeted services, responding to presenting needs, for our clients and their families.

STRATEGIC PRIORITY THREE: People, Process & Leadership

Provide consistent, effective support for staff and leadership in the development and delivery of people focused solutions to safeguard quality and effective service delivery.

Strategic Objective 9 (SO9): Create an inclusive workplace where everyone feels valued and respected.

SA9.1 Deliver an inclusive and diverse recruitment policy and selection processes that are reviewed annually.

SA9.2 Develop a network of reliable and effective 'role-specific' sources.

Strategic Objective 10 (SO10) Deliver excellence in our HR service & support.

SA10.1 Complete a rolling review of policies and procedures to update and to capture changes in current employment legislation.

SA10.2 Continue to develop data analytics/ metrics that support line Management functions, drive positive behaviours, and manage change.

SA10.3 Develop functionality of our Human Resource Management IT system Deliver excellence in our HR service and support.

Strategic Objective 11 (SA11): Enhance our current structures and processes to support continuous professional development and sustain the organisation.

SA11.1 Periodic monitoring of staffing resources linked to growth and or the delivery of new/additional services.

SA11.2 Develop a Talent Management programme to enable ongoing succession planning.

SA11.3 Phased migration to Learning Management System (LMS) to support planning and recording of all training activities.

Strategic Objective 12 (SA12): Continue to embed values, and a positive organisational culture to ensure our people feel appreciated in their work.

SA12.1 Campaign for equality in remuneration and opportunities to ensure that we can deliver a competitive market/ sector-based strategy.

SA12.2 Continuously monitor equity in structures to ensure that it is fit for purpose and meets capacity and competence requirements.

STRATEGIC PRIORITY FOUR: Governance, Finance & Infrastructure

Strengthen our corporate governance, public and private finances, and infrastructure to sustain our organisation long-term fulfilling our many standards and range of services.

Strategic Objective 13 (SO13): Create sustainable and reliable revenue streams that safeguards the organisational capacity to deliver national vital community services entrusted to us by the Irish Government.

SA13.1 Build on our relationships with government, political systems, and relevant state agencies, to ensure they are fully aware of the costs of providing best service and the benefits that accrue.

SA13.2 Negotiate long term funding arrangements with key funders.

Strategic Objective 14 (SO14) Manage our risks by operating a financial reserve, monitored over life of Strategic Plan, in tandem with our fundraising policy, having an amount that does not negatively affect our day-to-day operational functions.

SA14.1 Review and agree prudence and strategy in an appropriate level of reserves over the life of the Strategic Plan.

Strategic Objective 15 (SO15): Continue to improve on IT infrastructure, IT security, processes, and support to meet the needs of a modern, expanding organisation.

SA15.1. IT security prioritised with new issues regularly communicated to all stakeholders.

SA15.2. Implement a continuous improvement programme under our IT Service Management Framework.

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Strategic Objective 16 (SO16): Maintain and enhance our strong corporate governance culture including the management of risk.

SA16.1 Ensure that our clients, staff, funders, regulatory bodies, and the general public are assured of our corporate governance excellence.

SA16.2 Strengthen organisational resilience through a cyclical internal audit and financial plan over the course of the strategy.

WHAT SUCCESS WILL LOOK LIKE IN 2026

At the end of this four-year plan, Coolmine TC will have demonstrated our ongoing flexibility, ability, and capacity to meet the multiple, and changing needs, of those we serve. We will continue to be a leading organisation for quality, efficient and effective treatment, and recovery services, for people affected by addiction and social disadvantage. We will expand our service provision and work tirelessly with stakeholders to achieve our vision and mission. This will include enhancing our current service provision to increase community, day, and residential programme placements by 20%. We will be an inclusive organisation providing service and support to socially excluded members of Irish society and creating pathways for people to overcome their addiction and lead a fulfilled, thriving, and productive life. Our services shall be governed by clinical excellence through the implementation of therapeutic and medical quality assurance & standards, clinical risk management & client safety. We shall strengthen our reputation as the leading national provider of addiction services. We shall utilise our expertise to influence policy and increase public awareness of addiction and recovery in Republic of Ireland. In addition, we shall deliver 10% of our annual budget through fundraising campaigns. We will also seek to commence the redevelopment of two significant refurbishment projects in Dublin West and the Mid-West in partnership with the HSE and Local Authorities. Our diverse and inclusive workforce will play a key role as we consolidate our existing services and grow new services in line with Republic of Ireland's National Drugs Strategy. We shall deliver consistent and effective support for staff in the workplace to ensure they can achieve self-actualisation. Key to this strategy will be the delivery of pay parity for our staff. By 2026 we shall have strengthened our governance, finances, and infrastructure to sustain our organisation into the future. This will ensure that our clients, staff, funders, regulatory bodies, and the general public are assured of Coolmine TC governance excellence, and Coolmine TC's strong commitment to the triple bottom line in corporate social responsibilities.

PRINCIPAL RISKS AND CHALLENGES

The Company reviews its risks on an ongoing basis and puts plans in place to mitigate these risks. The following key risks were identified during 2023:

Strategic Growth

With the support of the Audit and Risk Committee, the key expansion risks identified for 2023 were:

- Finding a long-term solution as the base for the Women & Children's residential Facility in the Mid-West.
- Utilise / maximise our capacity (staff and facilities) to service the needs for support from all areas of society in line with our Service Level Agreements (includes residential occupancy levels).
- Strengthen process and governance controls around Clinical Quality and Safety.
- Need for a dedicated focus on Fundraising and Communications.
- Solid due diligence process around requests from funders to take on new or existing services with increased emphasis on financial stability and impact.
- In a scenario where funders typically roll funding over unchanged from year to year; we need to identify and quantify cost increases associated with 'maintaining' service levels (utilities, health and safety, fire and building certification, food (residential), staff costs (salary and pensions)) and present this very clearly to our funders.
- Additional governance requirements (compliance statements, GDPR, risk assessments, procurement procedures, facilities, budget submissions, governance code, licencing costs – services, HR, IT).
-

Work has been undertaken and is continuing to eliminate, mitigate or manage all of these risks. This includes deployment of process improvements, consultancy support and or providing dedicated staff focus. In addition to our Risk Register areas of critical interest are further captured under the relevant readings in the CTC Strategic Plan with actions and progress tracked on quarterly basis.

Staffing

Retention of staff continues to be our most significant risk and the staff turnover rate during 2023 was higher than in the previous year (41.3% up from 34% in 2022). This high turnover rate is directly linked to salary differentials between our staff (Section 39) and comparative roles in the Public Service. Our remuneration strategy is likely to continue to be the subject of review on an ongoing basis. We are confident that the impact of actions taken to address this salary gap differential will be evident in an improving picture for staff turnover in 2024.

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In relation to support systems we were conscious of the competitive market around employee support and engagement. In this context we went to market to benchmark both our EAS (Employee Assistance Service) and our HR Information System with a view to updating and upgrading our service offerings, as necessary. With our HRIS we wanted to improve user experience and functionality in the areas of rostering, time and attendance, the learning management system (LMS) and support for payroll.

Funding

The most significant risk facing Coolmine TC is unsustainable service delivery due to a reduction in core funding. Coolmine TC is fully dependent upon its' current funding base to maintain services. Funding from state organisations accounts for 90% of our total income. This is just about adequate to maintain services at current levels and does not allow for increased support services in the organisation to support an increased compliance environment. Any reduction in funding will threaten front line services. Any service adaptations or growth of new services shall be on a full cost model in 2024. In Coolmine TC we manage this risk through open, transparent, and regular communication with our funders.

GOVERNANCE

Coolmine TC Therapeutic Community Ltd (Coolmine TC) is constituted as a company limited by guarantee without a share capital. Its purpose, objectives and how it conducts its business are set out in its Constitution which establishes the objects and powers of the company. The objects clause of Coolmine TC's Constitution was revised and approved by the board of Directors during 2023. The Company is registered with the Charities Regulator and has charitable tax status with the Revenue Commissioners CHY 5902. Members of the Board of Directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the Board's deliberations.

Coolmine TC is focused on delivering quality outcomes. Our vision is that everyone should have the opportunity to overcome addiction and live a fulfilled and productive life.

Environmental Social Governance (ESG)

ESG measures must be tangible and quantifiable. Our commitment to Environmental Social Governance is explained in this Annual Report. We will decrease our carbon footprint. Sustainability is demonstrated in the everyday work of Coolmine TC staff in supporting people with problematic substance use to become healthy and lead productive lives. Excellence in our governance structure is evidenced from the front to the back of the organisation and specific governance actions adopted in 2023 included:

1. Affecting changes to the Objects clause of Coolmine TC's Constitution to include a provision to provide community and day services to adolescents.
2. A Review of the membership of board sub committees.
3. Reviewing and approving the Terms of Reference of all board committees.
4. The Chair meeting each board member following which a board skills assessment was completed and a board member rotation review was compiled.
5. A rolling board succession plan resulted in the recruitment of two significant board appointments, Garda Chief Supt Finbarr Murphy and Tony Flynn Asst Chief DCC.
6. The approval of the submission of our Charities Regulator Annual Report.
7. Agreeing to appoint an outsourced internal auditor to undertake an internal audit in Q1 2024.
8. A review of all finance policies and procedures.
9. Completion and approval of the HSE compliance statement.
10. Recruiting a Clinical Quality and Safety Manager to develop and lead in the management and implementation of the clinical quality and safety including ensuring our compliance with quality assurance frameworks and good practice.
11. Refining our Clinical Quality and Safety Groups Governance Structure where regional meetings would be chaired by our Clinical Quality and Safety Manager
12. Following extensive consultation, launching our Strategic Plan 2023-2026 "*Responsive Sustainable Recovery*".
13. Agreeing a paper which set out the required profile of a Chairperson for Coolmine TC.
14. As the appointment of a new chairperson was not likely to be completed by December 2023, the tenure of the chairman was extended until the date of the next AGM, or until a suitable candidate was approved by the board.
15. Established a national Strategic Implementation Groups to coordinate regional staff and client representatives to implement our strategic plan.
16. Undertook a review and internal publication of a new Board Members Handbook.
17. Recruited a full-time fundraising manager.

Coolmine TC Therapeutic Community

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DIRECTORS' REPORT

for the year ended 31 December 2023

18. Introduced the BoardX portal, to automate board meeting agenda, board packs, data for board meetings in line with GDPR legislation, minutes and provide board and committee access to all board related documents to begin in January 2024.
19. Reviewed the operation of board meetings and introduced the consent agenda.
20. Progressed a performance management review of the Chief Executive and reviewed the Chief Executive job description.
21. Approved a Corporate Procurement Plan in line with required HSE Internal Audit recommendations.
22. Our Research Advisory Group was incorporated into a board subcommittee.
23. Establishing a Dublin City Centre Office for our homeless Integrated Care and Case Management staff team.
24. Reviewed and submitted the HSE's Annual Compliance Statement for 2022 which included confirmation of our compliance with Internal Code of Governance, Risk Management, Remuneration, Finance, Capital Assets, Taxation, Procurement, operation of the Board, Board sub committees and the Board's Code of Conduct.
25. Revised the Finance sub-committee Terms of Reference to include monitoring of the implementation of the Fundraising and Communications strategy.
26. Approved the lease of new headquarters in Blanchardstown Corporate Park having outgrown our existing premises.
27. Appointed a new Chairperson, John Gleeson, with significant skills, knowledge, and experience, to be operational during Q2 2024.

During 2022 the HSE conducted an Internal Audit of Coolmine TC. The Internal Audit (IA) provides independent assurance to management and the Audit and Risk Committees of the HSE (and Tusla) on the adequacy of the governance, risk management and internal control systems established by management, particularly those relating to finance, ICT, and operations. The overall level of assurance assessment from the IA was moderate (second highest). During 2023 Coolmine TC fully implemented the seven recommendations from the IA guided by our Finance & Audit & Risk sub committees. This work included finalising our Corporate Procurement Plan. In January 2024 we received confirmation from HSE Internal Audit department that we had completed all required actions/audit recommendations and embedded our improved operational practices.

BOARD STRUCTURE

Directors are recruited based on the skills, knowledge, experience, and expertise they can bring to the Board and subsequently to the work and ethos of the organisation. Following an induction process, inclusive of site visits, all new Board members sign a code of conduct which sets out their role and required considerations for their term of office. The main duties and responsibilities of the Board include:

Strategic Direction and Management

- Approval of Coolmine Therapeutic Community's strategic plan and fundraising strategy.
- Approval of the annual operating and expenditure budgets and any material changes to them.
- Oversight of the company's operations ensuring:
 - competent and prudent management.
 - safe and secure operational practice.
 - sound planning.
 - an adequate system of internal control.
 - adequate accounting and other records; and
 - compliance with statutory and regulatory obligations.
- Review of performance in the light of the company's strategy, objectives, business plans and budgets and ensuring that any necessary corrective action is taken.

Financial reporting and controls

- Approval of quarterly management accounts.
- Approval of the annual report and accounts.
- Approval of any significant changes in accounting policies or practices.

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

Internal controls

- Ensuring maintenance of a sound system of internal control and risk management including the effectiveness of company risk and control processes to support its strategy and objectives.

Board membership and other appointments.

- Ensuring adequate succession planning for the Board and Chief Executive.
- Appointments to the Board, following recommendations by the Nomination, Evaluation and Governance committee.
- Selection and appointment of the Chairperson of the Board.
- Membership and chair of Board committees.
- Continuation in office of any Director following initial three-year term of office.
- Appointment of the external auditor following the recommendation of the audit & risk committee.

Delegation of authority

- The division of responsibilities between the Chairperson and Chief Executive.
- Approval of terms of reference of Board committees.
- Receiving reports from Board committees on their activities.

Safe operations

- Ensuring the company's overall health and safety arrangements are in place and monitored.
- Agree policies, procedures and reporting mechanisms to make sure there is compliance with all relevant legal and regulatory requirements.
- Approval of the overall levels of insurance for the company.

Coolmine TC's Board has a minimum of seven voluntary directors. As per Coolmine TC's Protocol for Directors, the term of office for a Board Director is three years, with an option for reappointment for a second, and maximum three office terms.

Set within a culture of corporate governance review, the board of Coolmine TC agreed to an annual internal board evaluation and an independent board evaluation every 3 years. An External Board Evaluation focused on Board Effectiveness and Succession planning in 2022. The implementation of specific recommendations in relation to an assessment of Board members skills, succession planning for the board and senior management team, improvements to the induction and training process for new Directors including the internal publication production of a board handbook for directors was undertaken in 2022/2023.

In addition, specific actions were undertaken to enhance the planning and protocols for board meetings. This included embedding the practice of a consent agenda. During 2023 an internal board evaluation was undertaken focused on board and executive team succession planning. This included the successful recruitment of a new Chair to be operational during Q2 2024. Board succession planning and appointment are implemented through our Nominations, Evaluation & Governance Committee. The Coolmine TC board meets at minimum five times per year. Directors do not receive any remuneration in respect of their service. The board is assisted in its work through sub committees. Board sub-committees comprise of Board Directors and external co-optee's for expertise, when required. In 2023 the following Board Standing sub-committees met at least quarterly:

Sub-committees and membership are as follows:

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DIRECTORS' REPORT

for the year ended 31 December 2023

Audit & Risk committee

Carthage Conlon (Chair), Billy Carr, Dr. Mary Galvin, John O'Sullivan, Seamus Dillon (Pieta House).

Staff in attendance: Pauline McKeown (Chief Executive), Jarlath McIntyre (Head of Finance & Support Services), Maurice Dowling (Head of Human Resources).

Finance committee

Jim McKeon (Chair), Emma Farrell, Paul Ledwidge.

Staff in attendance: Pauline McKeown (Chief Executive), Jarlath McIntyre (Head of Finance & Support Services), Sarah Joyce (Head of Fundraising & Communications).

Nominations, Evaluation and Governance committee

Alan Connolly (Chair), Carthage Conlon, Patricia Doherty (co-optee), Paul Ledwidge, Dr Sarah Morton.

Staff in attendance: Pauline McKeown (Chief Executive).

Clinical Quality and Safety committee

Dr Sarah Morton (Chair), Tony Quilty, Suzi Lyons (Health Research Board), Denis O'Driscoll (Chief Pharmacist), Dr Sean Foy (Clinical Governance Lead – Mid West/South West), Dr Joanne Fenton (Clinical Governance Lead - East Region).

Staff in attendance: Pauline McKeown (Chief Executive), Lisa Larkin/Anita Harris (Head of Services), Roisin Rouine (Clinical Quality & Safety Manager).

The Chief Executive and Senior Management Team members attend Board Subcommittee meetings as required.

Terms of Reference for all sub committees of the board were reviewed in 2023.

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

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for the year ended 31 December 2023

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

In 2023 there were twelve directors who served on the Board of Coolmine TC. Generally, directors serve for a three-year term of office with an option for reappointment for a second, and maximum three office terms. During 2023, the following two Board Directors were appointed:

Anthony Flynn (appointed September 2023)
Finbarr Murphy (appointed September 2023)

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DIRECTORS' REPORT
for the year ended 31 December 2023

The Chief Executive is responsible for the day to day running of the organisation supported by a senior management team comprising of Head of Services, Head of Human Resources, Head of Fundraising & Communications, Head of Finance and Support Services and an Executive Assistant,

Quality and standards

Coolmine TC is committed to upholding the highest quality standards and compliance in our service delivery. We work within the following quality standards and compliance:

- Royal College of Psychiatrists (UK) Community of Communities Quality Standards (CCQI)
- Quality in Alcohol and Drugs Service Standards
- Safer Better Healthcare
- Children First Guidelines
- Tusla Early Years and Pre-school Service Inspection
- National Social Inclusion Office - Competencies framework

CCQI Accreditation has been awarded by the Royal College of Psychiatry (UK) for the highest clinical standards in therapeutic community service provision for our residential services in both Ashleigh House and Coolmine TC Lodge 2020- 2023.

Coolmine TC annually review our standards to ensure compliance with the Health Information and Quality Authority (HIQA) and HSE National Social Inclusion Office National Standards for Safer Better Healthcare Standards.

Coolmine TC Child Protection and Welfare Working Group regularly monitors and reviews Children's First Guidelines to ensure compliance.

National Social Inclusion Office Competencies Framework has been integrated into our performance management system.

Quality assurance

The board of directors receive quarterly reports on our Health and Safety, Clinical Governance and Audit and Risk compliance reports. This includes updates and progress on our internal / external Audits, Quality Standards, Clinical Safety, Client Participation Strategy, Policy and Procedures, Risk Management, Research, HR analytics, Employee Training and Development, Incident/Accident and Complaints Analysis.

Lobbying Act

As required under the Regulation of Lobbying Act 2015, Coolmine TC records all lobbying activity and communications with Designated Public Officials and has made the returns and submissions required by the Act.

Operational environment

Coolmine TC maintained professional, collaborative, and responsive relationships with statutory funders during 2023. This included regular meetings with Health Service Executive National Social Inclusion and Community Healthcare Areas, Probation Service, and various government departments.

Political Donations

During the financial year ended 31 December 2023, the Company made no political contributions which would require disclosure under the Electoral Act 1997, (2022: Nil).

Subsequent Events

Once-off support was received from the HSE to the amount of €230,171 across four projects. This was announced by the Minister for Public Expenditure and Reform, as part of the 2023 Budget, to community service providers like Coolmine TC. To assist with inflationary cost increases incurred over the course of 2023, and the impact of these on the cost of delivering services under the relevant agreement with the HSE.

Auditors

Pursuant to Section 383 of the Companies Act 2014, the company has appointed Azets Audit Services Republic of Ireland Limited as auditor.

Coolmine TC Therapeutic Community
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DIRECTORS' REPORT
for the year ended 31 December 2023

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provision of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Statement on Relevant Audit Information

As far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ringwood Centre, Unit 7, Damastown Close, Damastown Industrial Park, and Dublin 15.

Signed on behalf of the board

Carthage Conlon
Director

Date: 11 June 2024

John Gleeson
Director

Date: 11 June 2024

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

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2023

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council, supported by SORP 2015. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Carthage Conlon
Director

Date: 11 June 2024

John Gleeson
Director

Date: 11 June 2024

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
INDEPENDENT AUDITOR'S REPORT
to the Members of Coolmine TC Therapeutic Community

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Coolmine TC Therapeutic Community ('the company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Republic of Ireland) (ISAs (Republic of Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Republic of Ireland, including the Ethical Standard for Auditors (Republic of Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Republic of Ireland) require us to report to you where -

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken during the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Coolmine TC Therapeutic Community

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INDEPENDENT AUDITOR'S REPORT

to the Members of Coolmine TC Therapeutic Community

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Republic of Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Republic of Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Coolmine TC Therapeutic Community

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INDEPENDENT AUDITOR'S REPORT

to the Members of Coolmine TC Therapeutic Community

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

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

Keith Doyle

for and on behalf of

Azets Audit Services Republic of Ireland Limited

Statutory Audit Firm

3rd Floor

40 Mespil Road

Dublin 4

Date: 18 June 2024

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

		Unrestricted	Restricted	Total	Total
	Notes	2023 €	2023 €	2023 €	2022 €
Income and Endowments from					
Donations and sundry income	7	937,491	-	937,491	243,405
Resident contributions	7	562,656	-	562,656	474,082
Charitable activities	7	-	7,483,460	7,483,460	7,192,566
Total Income		1,500,147	7,483,460	8,983,607	7,910,053
Expenditure On					
Raising funds	8	81,461	6,974	88,435	34,467
Staff costs	8	91,860	6,523,067	6,614,927	6,013,788
Administration & Occupancy Costs	8		1,303,335	1,303,335	1,157,860
Direct Costs	8	138,429	304,813	443,242	332,662
Professional costs	8	26,925	169,770	196,695	150,488
Total Expenditure		338,675	8,307,959	8,646,634	7,689,265
Net surplus/(deficit)		1,161,472	(824,499)	336,973	220,788
Transfer between funds		(897,800)	897,800		-
Net movement in funds		263,672	73,301	336,973	220,788
Reconciliation of funds					
Total funds brought forward	21	1,172,634	998,062	2,170,696	1,330,341
Total funds carried forward		1,436,306	1,071,363	2,507,669	2,170,696

There were no recognised gains and losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

All amounts relate to continuing operations.

Coolmine TC Therapeutic Community
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STATEMENT OF FINANCIAL POSITION
as at 31 December 2023

	Notes	2023 €	2022 €
Non-Current Assets			
Property, plant, and equipment	12	<u>1,893,089</u>	<u>1,856,197</u>
Current Assets			
Receivables	13	194,081	365,258
Cash and cash equivalents	20	<u>2,912,033</u>	<u>2,265,490</u>
		<u>3,106,114</u>	<u>2,630,748</u>
Payables: Amounts falling due within one year	14	<u>(2,491,534)</u>	<u>(2,316,249)</u>
Net Current Assets		<u>614,580</u>	<u>314,499</u>
Total Assets less Current Liabilities		<u>2,507,669</u>	<u>2,170,696</u>
Amounts falling due after more than one year	15	-	-
Net Assets		<u>2,507,669</u>	<u>2,170,696</u>
Reserves			
Restricted funds	21	1,071,363	998,062
Unrestricted funds	21	998,231	1,172,634
Designated Reserves		438,075	-
Total funds		<u>2,507,669</u>	<u>2,170,696</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Approved by the board on 11 June 2024 and signed on its behalf by:

Carthage Conlon
Director
Date: 11 June 2024

John Gleeson
Director
Date: 11 June 2024

Coolmine TC Therapeutic Community
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STATEMENT OF CASH FLOWS
for the year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Surplus/(deficit) for the year		336,973	220,788
Adjustments for:			
Depreciation		103,840	82,470
Amortisation of government grants			(16,667)
		<u>440,813</u>	<u>286,591</u>
Movements in working capital:			
Movement in receivables		171,177	(283,995)
Movement in payables		175,285	1,079,098
Movement in grants			-
Cash generated from operations		<u>787,275</u>	<u>1,081,694</u>
Cash flows from investing activities			
Payments to acquire property, plant and equipment		(140,732)	(68,697)
Net cash used in investment activities		<u>(140,732)</u>	<u>(68,697)</u>
Net Increase/(Decrease) in cash and cash equivalents		646,543	1,012,997
Cash and cash equivalents at beginning of financial year		2,265,490	1,252,493
Cash and cash equivalents at end of financial year	20	<u><u>2,912,033</u></u>	<u><u>2,265,490</u></u>

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

1. GENERAL INFORMATION

Coolmine TC Therapeutic Community is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Ashleigh House, Damastown Walk, Damastown, D15HK12, which is also the principal place of operations of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2023 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared on the going concern basis and in accordance with the Charities SORP (Statement of Recommended Practices) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Incoming Resources

Income from donations, gifts, legacies or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as a deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual's basis.

Resources Expended

All resources expended are accounted for on an accrual's basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Expenditure on raising funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Fund Accounting

Unrestricted funds are general funds that are available for use at the board's discretion in furtherance of any of the objectives of the charity.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area, or purposes and the restriction means that the funds can only be used for specific projects or activities.

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 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 include derivatives, are initially measured at fair value, unless payment for an asset is deferred beyond normal business at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the Statement of Financial Activities, with the exception of hedging instruments in a designated hedging relationship. Financial assets that are measured at costs or amortised costs are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in the Statement of Financial Activities immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been has the impairment not previously been recognised.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line
Computer equipment	-	33.33% Straight line

The company's policy is to review the remaining economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

Coolmine TC Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

Impairment of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset are less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity, in respect of that asset.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the profit and loss account, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Leasing

Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

Taxation

As a result of the company's charitable status, no charge to corporation tax arises under the provisions of Section 207 of the Taxes Consolidation Act, 1997.

Provision for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Profit and Loss Account in the year that the Company becomes aware of the obligation and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, considering relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of property, plant and equipment.

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

6. OPERATING SURPLUS/(DEFICIT)	2023	2022
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of property, plant and equipment	103,958	82,470
Leasing of office equipment	51,471	66,659
	<u> </u>	<u> </u>

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

7. PRINCIPAL FUNDING SOURCES

The company's principal funding sources are detailed below:

	2023	2022
	€	€
CHO7 HSE Funding - East Region – <i>Restricted</i>	521,830	540,094
CHO9 HSE Funding - East Region – <i>Restricted</i>	2,058,074	1,701,577
CHO3 HSE Funding – Midwest Region – <i>Restricted</i>	1,300,000	1,324,771
CHO4 HSE Funding - Southwest Region – <i>Restricted</i>	2,459,546	2,424,246
Department of Justice & Equality - Probation Service – <i>Restricted</i>	663,690	622,950
Community Employment Scheme Income – <i>Restricted</i>	128,660	224,493
North Dublin Regional Drugs Task Force – <i>Restricted</i>	20,000	40,000
Other Grants and Miscellaneous Income – <i>Restricted (Less the transfer)</i>	331,659	314,435
Donations & Fundraising - <i>Unrestricted</i>	200,457	143,620
Resident Contributions - <i>Unrestricted</i>	562,656	474,082
Other Grants and Miscellaneous Income - <i>Unrestricted (Pobal)</i>	110,916	99,785
Social Enterprise	46,291	-
Capital Grant movement from prior year - <i>Restricted</i>	114,828	-
Mediolandum Income - <i>Designated fund</i>	465,000	-
	8,983,607	7,910,053

1. CHO7 HSE Funding – East Region - Restricted

South Inner-City Drugs Task Force - The purpose of this grant is to support the provision of quality residential treatment and rehabilitation to female clients in Ashleigh House. Funds are applied to staffing and administration costs both direct and indirect.

Section 39 Funding (Drugs Free Day Programme) - The purpose of this grant is to support the provision of a Drugs Free Day Programme. Funds are applied to direct staff and administration costs.

2. CHO9 HSE Funding – East Region - Restricted

Section 39 Funding - The purpose of this grant is to support the provision of quality community and residential treatment and rehabilitation services in order to help people end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

Blanchardstown Local Drugs and Alcohol Task Force - The purpose of this grant is to support specific project worker posts in Coolmine TC Lodge in order to maintain sufficient staff/client ratios to work towards relapse prevention.

Welcome, Integration and Aftercare Funding - The purpose of this grant is to support specific clients to stabilise their substance use, and to support them as they adjust to wider community living at the end of the residential programme. Funds are applied towards staff costs.

Northern Area Nurse Funding - The purpose of this grant is to support the provision of quality community and residential treatment and rehabilitation services in order to help people end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

Coolmine TC Creche Funding - The purpose of this grant is to support the provision of quality childcare to enable mothers to retain guardianship of their children whilst participating fully in the recovery programme. Funds are applied to staff costs and other direct costs.

Increased Tier 4 Beds - The purpose of this grant is to fund staff positions in order to maintain appropriate staff/client ratio in order to increase capacity in Ashleigh House from 18 to 24 client places (majority of growth are places for mothers).

Psychiatric Services - The purpose of this grant is to fund psychiatric services that the client's avail of whilst partaking in the programme.

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

3. CHO3 HSE Funding – Midwest Region - Restricted

The purpose of this grant is to support the provision of quality day treatment and rehabilitation services (including on-site Creche) in order to help client's end their dependence on drugs and alcohol in the Midwest region. Funds are applied to staffing and programme costs both direct and indirect.

4. CHO4 HSE Funding – Southwest Region - Restricted

The purpose of this grant is to support the development of 6 new quality day treatment and rehabilitation services (Cork North City, Cork South City, Cork East, Cork West, Cork North and Kerry) in order to help client's end their dependence on drugs and alcohol in the Southwest region. Funds are applied to set-up, staffing, and programme costs both direct and indirect.

5. Department of Justice & Equality – Probation Service - Restricted

The purpose of this grant is to support the provision of quality community and residential treatment and rehabilitation services targeted at probation service clients in order to help this group end their dependence on drugs and alcohol. Funds are applied to staffing and administration costs both direct and indirect.

6. Community Employment Scheme Income - Restricted

The purpose of this grant is for the provision of a Community Employment Scheme sponsored within Coolmine TC Therapeutic Community and funded by the Department of Social Protection. The Community Employment Scheme provides a progression pathway into training\employment for our clients upon completion of their residential treatment. Funds are applied to the CE supervisor salaries, CE participant wages and training\material costs.

7. North Dublin Regional Drugs Task Force - Restricted

The purpose of this grant is for the provision of salary and programme costs for a social inclusion worker that assertively engages with members of the travelling and new communities in the North Dublin region. This role provides progression pathways and support for these marginalised group to access further treatment.

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

8. Other Grants and Miscellaneous Income – Restricted

	2023	2022
Dublin City Council - Rental of Community House		7,500
Kentro Sports Plus Grant Income		5,645
Hospital Saturday Grant - Room Sanitisers Nurses		4,077
Social Innovation - Rethink Republic of Ireland, PUP Therapists Grant		20,679
ESB Soap Making Grant		10,706
D15 Grant for IT Equipment		1,303
Comic Relief IT Grant	7,209	13,263
Irish Cancer Society		2,000
Pilot Cocaine Programme		23,803
Fingal LDLC – Cabin Conversion		6,590
Pobal Social Enterprise Wages		28,352
RTE Community Foundation Grant	3,450	26,768
Peggy Cumberton Fun Sensory Grden	10,292	50,208
National Lottery Grant - Coolmine TC Lodge floor repairs		9,800
Community Foundation Fund - Ashleigh House repairs		5,831
SICDATF Resonance Factor Funding	39,224	20,000
Cork City Council Grant - The Glen		2,500
Capital Grant Amortisation	62,500	43,517
Race for Life	20,429	
Bonsecure	4,500	
LES Furniture	8,962	
Bordfailte – Ewidor	3,600	
DCC – Lord Edward Street – Furniture	59,877	
SICDATF – Lord Edward Street	9,389	
TUSLA – Westbourne	5,000	
HSF Medical Room Grant	10,000	
Keelings	15,351	
Fondazione Mediolanum Solstice Swim	40,000	
Miscellaneous Income	31,876	31,893
	331,659	314,435

Coolmine TC Therapeutic Community is compliant with relevant tax circulars including 44/2006 'Tax Clearance Procedures Grants, subsidies and Similar Type Payments.'

Coolmine TC Therapeutic Community

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

8. EXPENDITURE ON RAISING FUNDS & CHARITABLE ACTIVITIES

	2023 €	2022 €
Rising Funds		
Fund-raising costs	88,435	34,467
	88,435	34,467
Staff Costs		
Wages and Salaries	5,697,750	5,157,944
Employers PRSI	588,172	533,002
Payroll costs	11,050	10,809
Staff defined contribution pension costs	93,534	85,241
Staff recruitment costs	42,966	14,348
Staff redundancy	1,000	-
Contracted Staff	-	19,547
Staff training	29,249	26,423
Travel and Subsistence	151,206	128,737
	6,614,927	6,013,788
Professional Costs		
Clinical governance/nurse	11,095	13,000
Legal and professional	41,046	26,991
Mediolanum professional fees	26,925	-
Auditor's remuneration	13,538	10,429
Subscriptions & Professional Memberships	11,269	8,235
Psychiatric services	10,000	22,525
Conference and Seminars	19,255	9,445
Board Expenses	911	10,468
Clinical supervision & employee counselling	62,656	49,395
	196,695	150,488
Client Costs		
Resident's allowance	109,256	98,191
Clothes, leisure, and travel	77,014	48,593
Food	169,914	117,656
Careers, Education & Training	63,541	63,386
Return to Nature – Equipment	15,351	-
Graduations – Venue & Other Costs	3,535	3,613
Bad Debts - residents' contribution	-	(86)
Creche Supplies	4,631	1,308
	443,242	332,662
Facilities & Admin Costs		
Insurance	193,392	183,934
Rent payable	210,711	119,509
Security and Waste	96,728	-
Office Equipment	51,471	57,584
Light and Heat	193,913	157,539
Repairs and Maintenance	219,214	292,624
Printing, postage, and stationery	27,559	84,685
Advertising	35,383	1,715
Telephone	79,595	79,264
Computer costs	53,156	61,880
Bank charges	4,514	4,748
General expenses	1,170	9,132
Medical - First Aid Supplies	25,170	18,242
Medical - Training Supplies	7,401	4,534
Depreciation	103,958	82,470
	1,303,335	1,157,860
Total Expenditure	8,646,634	7,689,266

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

9. FUNDING AND EXPENDITURE BY INCOME SOURCE

	Total	RESTRICTED								UNRESTRICTED
		HSE - CH09	HSE- CH07	HSE - CH03	HSE - CH04	North Dublin Regional Drugs Task Force	Dept of Justice & Equality - Probation Service	Community Employment Scheme	Other Grants and Misc. Income	Total Unrestricted Income
INCOME	8,983,607	2,058,074	521,830	1,300,000	2,459,546	20,000	663,690	128,660	331,660	1,500,147
EXPENDITURE										
Staff Costs										
Wages and Salaries	5,697,750	1,827,739	424,183	921,440	1,751,387	16,500	500,521	134,996	91,598	29,386
Employers PRSI	588,172	243,656	45,476	94,747	189,868	1,815	-	-	10,024	2,586
Payroll costs	11,050	3,219	-	3,566	3,400	-	865	-	-	-
Staff defined contribution pension costs	93,534	-	11,033	8,546	14,067	-	-	-	-	59,888
Staff recruitment costs	42,966	30,488	1,453	1,875	5,760	-	3,390	-	-	-
Staff redundancy costs	1,000	-	-	-	-	-	-	-	1,000	-
Staff training	31,041	13,503	1,686	5,181	3,605	-	7,066	-	-	-
Travel and Subsistence	151,206	17,966	1,508	22,742	94,652	1,685	12,653	-	-	-

Coolmine TC Therapeutic Community
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NOTES TO THE FINANCIAL STATEMENTS

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Expenditure cont..	Total	RESTRICTED								UNRESTRICTED
		HSE - CH09	HSE- CH07	HSE - CH03	HSE - CH04	North Dublin Regional Drugs Task Force	Dept of Justice & Equality - Probation Service	Community Employment Scheme	Other Grants and Miscellaneous Income	Total Unrestricted/ Designated Income
Professional Costs										
Clinical governance/nurse	11,095	10,833	-	262	-	-	-	-	-	-
Legal and professional	41,046	31,010	886	1,181	1,181	-	6,788	-	-	-
Mediolanum Professional fees	26,925	-	-	-	-	-	-	-	-	26,925
Auditor's remuneration	13,538	6,043	-	2,961	3,711	-	823	-	-	-
Subscriptions & Professional Memberships	11,269	6,479	3,239	-	1,200	-	351	-	-	-
Psychiatric services	10,000	2,500	7,500	-	-	-	-	-	-	-
Conference and Seminars	19,255	13,744	-	548	4,963	-	-	-	-	-
Board Expenses	911	911	-	-	-	-	-	-	-	-
Clinical supervision & employee counselling	62,656	18,568	3,327	9,370	25,951	-	5,440	-	-	-
Client Costs										
Resident's allowance	109,256	-	-	-	-	-	8,560	-	-	100,696
Clothes, leisure, and travel	77,014	18,599	13,402	15,892	15,104	-	6,033	-	7,984	-
Food	169,915	64,305	31,677	48,311	12,633	-	12,989	-	-	-
Careers, Education & Training	69,150	24,930	1,713	22	460	-	58	4,235	-	37,732
Return to Nature Equipment	15,351	-	-	-	-	-	-	-	15,351	-
Graduations - Venue & Other Costs	3,537	1,602	115	481	1,066	-	273	-	-	-
Creche Supplies	4,631	564	-	4,067	-	-	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS

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Expenditure Cont.	Total	RESTRICTED								Total Unrestricted Income
		HSE - CH09	HSE- CH07	HSE - CH03	HSE - CH04	North Dublin Regional Drugs Task Force	Dept of Justice & Equality - Probation Service	Community Employment Scheme	Other Grants and Miscellaneous Income	Total Unrestricted Income
Facilities & Admin Costs										
Insurance	193,392	88,966	10,171	30,309	48,448	-	15,498	-	-	-
Rent payable	210,711	90,191	5,122	67,259	31,638	-	16,501	-	-	-
Security, Waste, Cleaning	96,728	39,479	15,560	13,287	26,111	-	2,291	-	-	-
Office Equipment	51,471	19,164	1,618	7,638	17,472	-	5,579	-	-	-
Light and Heat	193,913	59,013	56,950	48,932	15,471	-	13,547	-	-	-
Repairs and Maintenance	219,214	66,729	42,510	23,343	5,314	-	21,440	-	59,878	-
Printing, postage, and stationery	27,559	16,346	2,190	3,106	3,678	-	2,239	-	-	-
Advertising & Public Relations	35,383	16,265	-	109	308	-	2,646	-	16,055	-
Telephone	79,595	28,405	8,875	10,003	26,073	-	6,239	-	-	-
Computer costs	53,156	31,123	3,939	4,714	9,239	-	4,141	-	-	-
Fund-raising costs	88,435	-	-	-	-	-	6,974	-	-	81,461
Bank charges	4,514	3,596	57	109	398	-	354	-	-	-
General expenses	1,167	571	147	449	-	-	-	-	-	-
Medical - First Aid Supplies	25,170	8,076	1,554	10,911	1,703	-	2,926	-	-	-
Depreciation	103,958	8,098	33,319	-	19,137	-	8,149	-	35,255	-
Total Expenditure	8,646,634	2,812,681	729,210	1,361,361	2,333,998	20,000	674,334	139,231	237,145	338,674
(Deficit)\Surplus	336,973	(754,607)	(207,380)	(61,362)	125,549	-	(10,644)	(10,571)	94,515	1,161,473
Allocation of Central Costs		(373,969)	56,034	103,982	213,953	-	-	-	-	-
Adj. (Deficit)\Surplus	336,973	(380,638)	(263,414)	(165,344)	(88,404)	-	(10,644)	(10,571)	94,515	1,161,473

Coolmine TC Therapeutic Community

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

10. EMPLOYEES

The average monthly number of employees, including directors, during the year was 127 (2022 - 127).

	2023	2022
	Number	Number
CES Participants	12	12
Support Services	58	54
Part Time Support Services	19	12
Management	21	11
Project Workers	48	64
Part Time Project Workers	16	7
	<u>174</u>	<u>160</u>

The staff costs comprise:

	2023	2022
	€	€
Wages and salaries	5,697,750	5,157,944
Social security costs	588,172	533,002
Pensions costs	93,534	85,241
	<u>6,379,456</u>	<u>5,776,187</u>

The number of higher paid employees are as follows:

	2023	2022
€60,000 - €70,000	4	1
€70,001 - €80,000	1	-
€80,001 - €90,000	1	1
	<u>6</u>	<u>2</u>

The CEO's remuneration is €86,596 per annum.

11. PENSION COSTS – DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pensions costs amounted to €93,534, (2022: €85,241).

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12. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2023	2,658,286	589,211	102,930	13,905	3,364,332
Additions	-	9,081	113,800	17,851	140,732
Disposals	-	(410,118)	(45,474)	-	(455,592)
At 31 December 2023	<u>2,658,286</u>	<u>188,174</u>	<u>171,256</u>	<u>31,756</u>	<u>3,049,472</u>
Depreciation					
At 1 January 2023	839,541	501,577	99,112	13,905	1,454,135
Charge for the year	54,335	28,226	20,156	1,123	103,840
Charge on disposals	-	(410,118)	(45,474)	-	(455,592)
At 31 December 2023	<u>947,876</u>	<u>119,685</u>	<u>73,794</u>	<u>15,028</u>	<u>1,102,383</u>
Carrying amount					
At 31 December 2023	<u><u>1,710,410</u></u>	<u><u>68,489</u></u>	<u><u>97,462</u></u>	<u><u>16,728</u></u>	<u><u>1,893,089</u></u>
At 31 December 2022	<u><u>1,764,745</u></u>	<u><u>87,635</u></u>	<u><u>3,817</u></u>	<u><u>-</u></u>	<u><u>1,856,197</u></u>

13. RECEIVABLES

	2023	2022
	€	€
Trade receivables	80,336	18,559
Other receivables	6,864	2,660
Prepayments	62,881	92,756
Accrued income	44,000	251,283
	<u>194,081</u>	<u>365,258</u>

14. PAYABLES

	2023	2022
Amounts falling due within one year	€	€
Trade payables	83,285	79,786
Taxation	130,731	105,484
Other payables	59,393	20,583
Accruals	242,715	183,446
Deferred Income	1,975,410	1,926,950
	<u>2,491,534</u>	<u>2,316,249</u>

15. PAYABLES

	2023	2022
Amounts falling due after more than one year	€	€
Government grants	-	-
	<u>-</u>	<u>-</u>

Coolmine TC Therapeutic Community
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

16. FINANCIAL COMMITMENTS

At 31 December 2023 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2023 €	2022 €
Not later than 1 year	€119,144	€76,260
Later than 1 year and not later than 5 years	€347,726	€27,368
Later than 5 years	€109,250	-
	<u>€109,250</u>	<u>-</u>

17. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2023.

18. EVENTS AFTER END OF REPORTING PERIOD

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

19. RELATED PARTY TRANSACTIONS

In January 2006, Coolmine TC Housing Association CLG was incorporated and is controlled by Coolmine TC Therapeutic Community CLG.

Coolmine TC Therapeutic Community CLG has agreed to be responsible for the management and financing of Coolmine TC Housing Association CLG. There were no transactions during the year.

20. CASH AND CASH EQUIVALENTS

	2023 €	2022 €
Cash and bank balances	2,912,033	2,265,490
	<u>2,912,033</u>	<u>2,265,490</u>

Coolmine TC Therapeutic Community

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

21. ANALYSIS OF MOVEMENT IN FUNDS

	Opening Reserves 2023	Incoming Resources 2023	Resources Expended 2023	Transfers Funds 2023	Closing Reserves 2023
	€	€	€	€	€
Restricted	998,062	7,483,460	(8,307,959)	897,800	1,071,363
Unrestricted	1,172,634	1,035,147	(311,750)	(897,800)	998,231
Designated	-	465,000	(26,925)	-	438,075
Total	2,170,696	8,983,607	(8,646,634)	-	2,507,669

Restricted reserves balance as per the balance sheet is the accumulated reserves from the Capital Grant income. The Company recognised Capital Grants in the Statement of Financial Activity in the years that they were received. The cost of depreciation has been allocated against these reserves over the useful life of the relevant assets. The restricted opening reserves in turn had an uplift of €619,567.

Designated reserves relates to funding from Mediolanum.

22. CONTINGENT LIABILITIES

The company had no material contingent liabilities at the year-ended 31 December 2023.

23. COMPARATIVE INFORMATION

Certain comparative balances have been restated for the purposes of presentation.

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 11 June 2024.

COOLMINE TC THERAPEUTIC COMMUNITY
(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

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

	2023	2022
Income		
CHO7 HSE Funding - East Region	521,830	540,094
CHO9 HSE Funding - East Region	2,058,074	1,701,577
CHO3 HSE Funding - MidWest Region	1,300,000	1,324,771
CHO4 HSE Funding - SouthWest Region	2,459,546	2,424,246
Department of Justice & Equality - Probation Service	663,690	622,950
Community Employment Scheme Income	128,660	224,493
North Dublin Regional Drugs Task Force	20,000	40,000
Other Grants and Miscellaneous Income - Restricted	331,659	314,435
Donations & Fundraising - Unrestricted	200,457	143,620
Resident Contributions - Unrestricted	562,656	474,082
Other Grants and Miscellaneous Income - Unrestricted (Pobal)	110,916	99,785
Social Enterprise	46,291	
Capital Grant movement from prior year - Unrestricted	114,828	
Mediolanum Income – Unrestricted Designated fund	465,000	
	<u>8,983,607</u>	<u>7,910,053</u>

Expenditure	2023	2022
Staff Costs		
Wages and Salaries	5,697,750	5,157,944
Employers PRSI	588,172	533,002
Payroll costs	11,050	10,809
Staff defined contribution pension costs	93,534	85,241
Staff recruitment costs	42,966	14,348
Staff redundancy	1,000	-
Contracted Staff	-	19,547
Staff training	29,249	26,423
Travel and Subsistence	151,206	128,737
Professional Costs		
Clinical governance/nurse	11,095	13,000
Legal and professional	41,046	26,991
Mediolanum professional fees	26,925	-
Auditor's remuneration	13,538	10,429
Subscriptions & Professional Memberships	11,269	8,235
Psychiatric services	10,000	22,525
Conference and Seminars	19,255	9,445
Board Expenses	911	10,468
Clinical supervision & employee counselling	62,656	49,395
Client Costs		
Resident's allowance	109,256	98,191
Clothes, leisure, and travel	77,014	48,593
Food	169,914	117,656
Careers, Education & Training	63,541	63,386
Return to Nature - Equipment	15,351	-
Graduations - Venue & Other Costs	3,535	3,613
Bad Debts - residents' contribution	-	(86)
Social Enterprise Non-Pay & Other Costs	37,733	1,308
Creche Supplies	4,631	-
Facilities & Administration Costs		
Insurance	193,392	183,934
Rent payable	210,711	119,509
Security and Waste	96,728	-
Office Equipment	51,471	57,584
Light and Heat	193,913	157,539
Repairs and Maintenance	219,214	292,624
Printing, postage, and stationery	27,559	84,685
Advertising	35,383	1,715
Telephone	79,595	79,264
Computer costs	53,156	61,880
Fund-raising	88,435	34,467
Bank charges	4,514	4,748
General expenses	1,170	9,132
Medical - First Aid Supplies	25,170	18,242
Medical - Training Supplies	7,401	4,534
Depreciation	103,958	82,470
	8,646,634	7,689,265
Net surplus/(deficit)	336,973	220,788