

Registered number: 334659

**PETER BRADLEY FOUNDATION CLG
T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2021

**84 Northumberland Road
Ballsbridge
Dublin 4**

**Duignan Carthy O'Neill Limited
Chartered Accountants
Registered Auditors**

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COMPANY INFORMATION

Directors	Niamh Cahill Clair Cullinan Colm Eustace (appointed 9 February 2022) Andy Heffernan (appointed 28 October 2021) Marzena Golinska Seamus Moore (resigned 28 October 2021) Hugh O'Connor
Company secretary	Barbara O'Connell
Registered number	334659
Revenue number	14289
Charities Regulator number	20046200
Registered office	Century House 100 George's Street Upper Dun Laoghaire Co. Dublin A96 R2V3
Trading name	Acquired Brain Injury Ireland
Independent auditors	Duignan Carthy O'Neill Limited Chartered Accountants & Registered Auditors 84 Northumberland Road Ballsbridge Dublin 4
Bankers	Allied Irish Bank plc Cornelscourt Dublin 18
Solicitors	TP Robinson Solicitors 24 Fitzwilliam Street Upper Dublin 2

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Board of Directors is pleased to present its Annual Report, together with the Audited Accounts for the year ended 31 December 2021. The accounts of the Company and the related notes on pages 23 to 37 which form part of the accounts have been prepared in accordance with the Companies Act 2014 and Charities SORP (FRS 102).

Principal Activity and Business Review

Mission, Priority Areas and Strategic Objectives

Acquired Brain Injury Ireland's (ABII) mission is to *'passionately serve and relentlessly advocate to empower and support people impacted by brain injury to rebuild their lives.'*

The 2021 plan was drawn up for the organisation to achieve its main strategic objectives in five key areas: service development and delivery; organisational efficiency and effectiveness; brain injury education and training; brain injury awareness, advocacy, and research; and support for the network of carers and families.

Legal Status

The Peter Bradley Foundation CLG is a company limited by guarantee trading as Acquired Brain Injury Ireland, not having a share capital, incorporated in Ireland on 01/11/2000 under the Companies Acts, registered number 334659. The Company has been granted charitable status for taxation purposes by the Revenue commissioners: Charity Number 14289. The company has registered with the Charity Regulator: Registered Charity Number 20046200. All income is applied solely towards the promotion of the charitable objectives of the company.

Financial Statements for 2021

The financial results as set out on page 19 demonstrate a surplus of €255k for the year (2020: €355k surplus).

Following a financial review and lengthy engagement with the HSE, a commitment to provide ongoing funding to support Acquired Brain Injury Ireland's operations was secured in 2020. This funding now forms part of the annual service arrangement with the HSE.

Total income for the year ended December 2021 at €16.9million represented an increase of €1.2m (7.7.%) over 2020. The majority (93%) of Acquired Brain Injury Ireland's income can be attributed to the HSE. This is relatively consistent compared to 2020. Direct service grants and other income increased by 7.4% year on year. Acquired Brain Injury Ireland recorded income of €131k in respect of a programme to support the employment of people with disabilities funded by the Department of Rural and Community Development (Dormant Accounts Fund) and €36k in respect of the Vocational rehabilitation programme (Social Innovation fund) in 2021. The Department of Social Protection also provided funding to support the employment of people with disabilities and this programme commenced in late 2021, income declared was €1.8k.

Despite the residual impact of the Covid-19 pandemic, total fundraising and events income combined reported a net increase of €66k (25%) in 2021.

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Total charitable expenditure for 2021 increased by 8.57% to €16.6million

The financial accounts are presented at the end of this report.

Future Developments

The Directors are not expecting to make any significant changes in the nature of the business in the near future. In planning its future activities, the Directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by this outbreak. There has been and will continue to be an increase in Telerehabilitation and online support activity for persons served and their families.

Principal Risks and Uncertainties

in 2021, the economy continued to encounter the effects of the Covid- 19 pandemic which originated in the first half of 2020.

Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows:

- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus, which impact on the delivery of services by the staff of Acquired Brain Injury Ireland;
- a potential reduction in economic activity following the recommencement of trading which may result in reduced consumer spending and demand for the company's services from the HSE;
- a potential increase in the demand for the services of the company due to the increase in ABI because of the effects of Covid-19. It is known to cause stroke, debilitation and neurological deficits requiring neurorehabilitation;
- decreased government funding in the future as a result of a global economic downturn and less public funding being available.
- increased costs associated with the changing economic environment
- increased cost in the use of agency staff to temporarily cover staff absences due to Covid-19
- the risk of a recruitment crisis across the sector as a result of increased staffing demand

General Overview of Acquired Brain Injury Ireland's Operations

During 2021, in a continuing climate of severe fiscal challenges within the Health Service Executive (HSE), ABII continued to work creatively to respond to the identified and often complex needs of a significant acquired brain injury population. The organisation managed to continue to provide and maintain a range of essential national clinically-led core services during the year. Moreover, the company continued to develop Tele-Rehab as a model of service delivery, enabling ongoing engagement through virtual platforms with clients in services including:

- Home and Community Rehabilitation
- Assisted Living
- Transitional Living
- Clubhouse Services
- Case Management

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- Brain Injury Education and Information
- Family and Carer Training
- Family Support Services
- Vocational Rehabilitation

Throughout 2021 services were not shut down due to Covid-19, but rather moved to remote/online delivery.

HSE Central Support Funding

Additional funding secured in 2020 for shared central support services has ensured the ongoing sustainability of the services. This funding commitment now forms part of the annual service arrangement between ABII and the HSE.

Consolidation of Services and Business Developments

2021 reflected the previous years' trading as it was a further year of consolidation of ABII's core services and supports, with some developments in areas such as the delivery of Tele-rehabilitation as a remote service model in the context of Covid-19. Our organisation's primary focus was to achieve positive outcomes for people affected by acquired brain injury, by working with the HSE to maintain services covered by 17 Service Agreements (SAs). The following figures represent the number of clients who were supported by ABII in the different services provided. It is important to note that this was maintained despite severe restrictions imposed by public health guidelines on Covid.

Region	Assisted Living Clients	Community Clients	Club House Participants	Case Management Clients	Total Clients
East, North East CHO 6, 7 & 9	25	91	58	157	331
South, East Midlands CHO 5 & 8	19	87	193	98	397
South, Mid West CHO 3 & 4	20	138	0	2	160
West, North West CHO 1 & 2	7	21	32	92	152
Total	71	337	283	349	1040

Service Developments

2021 was an exceptional year for services, not only in terms of development, but in terms of maintaining services safely during the ongoing Covid-19 pandemic. Services were required to continue to adapt, with organisational guidance and direction, to deliver essential services. Throughout a period of significant flux and change, our staff teams demonstrated incredible commitment to the individuals and services they support, and adherence to public health guidance, ensuring our services continued to run remotely and in person throughout 2021. Despite the national situation, service developments were experienced throughout 2021, demonstrating the resilience and essential nature of our services.

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Key achievements in service development included:

- All residential services are fully **HIQA** registered with all mandatory three-year re-registrations successful.
- Funding from the HSE was confirmed for a new assisted living service for **County Kerry**.
- Cloch Cara, a **newly built five-bedroom property in Waterford**, with three independent living units, officially opened in April in partnership with Anvers Housing Association CLG. Five residents moved into this purpose-built property which boasts accessibility throughout and is located centrally with good access to Waterford city.
- A capital grant in CHO 4 (Cork/Kerry) enabled further development of the local service in the form of a **new Clubhouse**.
- The Community Foundation for Ireland and RTE Comic Relief funded development of a new online portal, **Rehabilitation Anywhere**, to make rehabilitation resources and brain injury information available to anyone, regardless of geographical location and free of charge.
- Growth continued in each of ABII's nine **Day Resource/Clubhouse Services** and facilities. However, as in previous years, these developments were mainly possible due to the generosity of private grant funders and the support of community fundraising activities. The unpredictable nature of this level of funding leaves these centres vulnerable to closure.
- ABII currently has 16 **assisted living rehabilitation services** in Dublin (six), Wexford, Waterford, Cork, Limerick, Clare (two), Sligo, Donegal, Drogheda and Offaly. While vacancies did arise from time to time as individuals transitioned out into the community, we were able to secure new clients to fill these vacancies within the services. However, this also presented challenges as the HSE Disability Services are increasingly reluctant to fund additional residential places due to their own funding issues.
- ABII's **home and community services** and supports continue to be a significant and strong area for the organisation, with 15 services in operation nationally. Developments in this outreach service are largely due to the HSE's funding response to local identified acquired brain injury needs. Business activity in this area during 2021 remained strong with an incremental increase in clients.
- The Fundraising Department has successfully applied for a number of grants on behalf of the Community Services and as a result, we have been able to source additional equipment and run additional groups and activities.
- Additional funding from the Dormant Accounts Fund enabled expansion of the Step Ahead **vocational rehabilitation programme** and the addition of an Employment Liaison Facilitator, a Senior Occupational Therapist and a Vocational Rehabilitation Assistant to the team. Referrals reached capacity for the **Step Ahead Plus** vocational rehabilitation programme, funded by the Social Innovation Fund and available to brain injury survivors of all ages based in the Munster Region.
- On With Life, ABII's **Family Support Service**, funded by the Peter Bradley Foundation Trust, established a network of 12 online peer support groups nationally throughout 2021, in addition to a range of education seminars, workshops and events, to provide increased support to family members and carers in the context of the pandemic. In fact, in the context of the pandemic this service thrived as online group sessions allowed carers from rural as well as urban areas to join and accommodated those who may previously have been unable to attend physical meetings due to their caring obligations.
- A new Family Support Service for **parents and carers of children with an acquired brain injury** was piloted, run by the On With Life team, through funding from the Community Foundation for Ireland and the Late Toy Show Appeal.

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Responses to Covid-19

ABII's services, support and management functions continued to respond in specific ways to align with public health guidance on the ongoing Covid-19 pandemic:

- The Covid-19 Executive Management Team (Covid EMT), through the organisation's business continuity plan, met on a weekly basis to ensure service continuity, update policies and procedures in line with public health guidance, manage internal communications with staff, undertake ongoing staff screenings, engage with the HSE for Covid-19 associated costs, and facilitate vaccination of staff and service users.
- Protocols were put in place to facilitate a phased return to the workplace when public health guidance allowed for same.
- A Covid-19 Coordinator was appointed on a contract-basis to oversee a comprehensive screening process.
- Occupational health assessments were organised for all vulnerable staff.
- A Covid-19 staff representative was appointed within each service.
- Community Rehabilitation and Day Services introduced a blended remote and in-person delivery model, including through tele-rehab, online classes, workshops and assessments.
- Residential Rehabilitation Services maintained increased health and safety measures, including risk assessments, protocols and procedures to protect staff and vulnerable service-users.
- Staff took responsibility for maintaining increased engagement with and emotional support to families and carers of those within our services.
- Covid funding was applied for from the HSE.

Clinically-led services

ABII services are clinically-led and overseen by an inter-disciplinary team of clinicians with acquired brain injury expertise, including neuropsychology, occupational therapy and social work. The clinicians support and work closely with a team of local service managers, case managers, team leaders and rehabilitation assistants. In 2021, the organisation appointed the new role of Clinical Programme Manager to review clinical resources, policies and procedures, and to keep them up-to-date and in line with international best practice.

As part of ABII's clinical work, data is gathered, analysed and interpreted regarding referrals received, demographics of persons-served, rehabilitation programmes and service outcomes. In 2021, following the roll-out of a new client record system (iPlanit), the organisation was able to generate national reports for the first time. A full audit of research outcome measures was also completed in the context of CARF standards.

This outcome measurement data clearly demonstrates that individuals accessing rehabilitation services can expect to lessen their disability, and therefore reduce their support needs, over the course of their rehabilitation journey. There is also a notable reduction in caregiver burden. All this reduces the ongoing cost of care to the state and HSE.

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Human Resources

ABII employs a staff team to meet the requirements of the organisation. In 2021 the average paid employee headcount during the year was 346. (2020: 322)

The Human Resources (HR) Team provides a broad range of services to the organisation across the employee life cycle, including recruitment and selection, induction and training, employee engagement, employee relations, HR administration, performance management and learning and development. The team is responsible for ensuring compliance with legal and regulatory obligations and with the Commission on Accreditation of Rehabilitation Facilities (CARF) requirements. The HR Team partners with the organisation in meeting the strategic and operational objectives through effective HR strategies.

Several projects were undertaken by the HR team in 2021. One of the most significant was a revamp of our recruitment process which resulted in a reduction in time from advertisement to offer from 42 days to 10 days.

The HR department continued to assist with the Covid-19 response by supporting the HR Screening Process and advising on staff absence management.

Recruitment continues to be a focus in 2021, ensuring adequate staffing functions in light of the COVID-19 response. The function moved from a face-to-face format to online platforms, further supported by the HR team ensuring access, links and systems were utilised, which ensured the recruitment for key services continued throughout 2021.

Employee Communications and Engagement also remained a key focus in 2021. Our Employee Information Days went online and were very well attended across the Services. The Employee Feedback Survey was carried out in conjunction with CARF. A committee was set up to produce an action plan which will form the basis of the People Plan for 2022.

Learning and Development

In 2021 Acquired Brain Injury Ireland continued to invest in staff by offering learning and development opportunities. This included mandatory and organisation-specific training according to legislative and regulatory compliance and best practice. This continued to enhance Acquired Brain Injury Ireland's standards in line with CARF. Given the extenuating circumstances of the year and the restrictions around face-to-face engagement, training delivery was in a blended format. Despite these challenges, training remained a vital element for the HR Team who ensured all mandatory training was completed. The consolidation of all training material onto the online learning platform 'LearnUpon' continued in 2021.

As part of the continued development of the Organisation, a Learning and Organisational Development Manager was recruited in October 2021. This role will focus on the growth of learning and development pathways which support career development and employee retention.

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Communications, Research and Advocacy & Raising Awareness

In 2021 ABII coordinated and participated in a variety of local, regional and national communication, policy and research activities. These events and activities helped to raise awareness of acquired brain injury as a condition and the work of ABII as the leading national service provider. The organisation also engaged with individuals, groups, organisations and communities to support survivors of brain injury and their families during the continuing pandemic.

- **Media:** ABII achieved extensive national media coverage including prime time news reports, opinion editorials and features that platformed the voice of brain injury survivors. A video series was commissioned to profile the work and impact of the organisation, championing the voice of staff and persons served. We also continued to drive engagement across our social media platforms, namely Facebook, Twitter, Instagram and LinkedIn.
- **Influencing policy:** In May 2021 the office of the Ombudsman published the 'Wasted Lives' report on the 1,300 younger people with disabilities living in nursing homes in Ireland. ABII played a key role in contributing to the report, which referenced our policy documents and submissions. A response to the report was circulated to party spokespeople on health. ABII's pre-budget submission for 2022 called for investment to establish a basic Case Management service for acquired brain injury nationwide. A written submission was made by Anvers Housing Association and ABII to the Housing Agency in response to the development of the new Housing Strategy for People with Disabilities. Persons served in our Dublin and Wexford services were consulted on a new report by the Department of Health on the findings of the Adult Safeguarding Focus Groups.
- **Research:** The research landscape flourished in 2021 with numerous research partnerships adding to the tapestry of brain injury knowledge in Ireland. The organisation completed its research prioritisation project and produced its final report as part of Brain Awareness Week in March 2021. ABII also partnered on a research project on the impact of Covid-19 on the rehabilitation and participation of people living with an acquired brain injury (ABI). A project on the epidemiology of traumatic brain injury in collaboration with DCU was completed, with a protocol paper published in June 2021.

Our annual ABII research seminar took place remotely in March. There were 95 delegates at the event with 6 key speakers presenting on the theme of Brain Injury Research in Ireland: how research is helping us to respond during a global pandemic.

In-house research was conducted in relation to the experience of our persons served using technology during the pandemic. The findings showed an overwhelmingly positive experience, with several clients reporting advantages to using technology for rehabilitation.

In July ABII partnered with the International Brain Injury Association for a 3-day virtual conference as a precursor to the 2023 event, which will take place in Dublin. Five staff members made presentations, creating a platform for ABII to showcase its research to the international stage.

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ABII continued to participate on the National Research Ethics Committee – Covid-19, set up by the Minister for Health to expedite research on Covid-19 in the state and to make sure that it was operating to the highest ethical standards. ABII also continued to input on the HSE's Consent to Research Policy Working Group.

Fundraising

Acquired Brain Injury Ireland's work goes further with generous donations and fundraising by hundreds of individuals, groups, and businesses. We are also supported by grants from many organisations (both private and public). This support allows us to progress projects both locally and nationally that otherwise would not be possible and react quickly when challenges arise. It allows the purchase of essential equipment, resources and classes needed by our brain injury survivor groups and allows us to buy-in essential specialist services on a short-term basis.

2021 proved to be a challenging year as Covid-19 continued to shut down the country for long spells. Following lessons learned in 2020, we planned to host more activities and events virtually or remotely. We continued to adapt as challenges arose and 2021 was far more successful than the previous year.

Objectives and Activities from the outset of the year

Our fundraising goals at the outset of 2021 were: to continue to build on our work and achievements since establishing the fundraising directorate in 2017; to expand our fundraising virtually in the context of the pandemic; and to ensure we continued to raise sufficient funds to enable ABII to deliver its work.

The main objectives for fundraising in 2021 were to:

- Continue to grow the supporter base with existing and potential new supporters.
- Develop a diversified income base that was not overly reliant on any one source of funds.
- Develop new fundraising streams to counter the difficulties and challenges of Covid-19.

Fundraising Achievements

In 2021, even with the challenge of Covid-19, we had our most successful fundraising year to date. Our fundraising activities continued to attract generous support from all corners of the country.

- **Community Fundraising:** During the first six months of 2021 we created several new virtual fundraising events, testing and adapting them on an ongoing basis. We developed 'Step up for Brain Injury' in January and 'Woof Walkers' in April. We also adapted the annual Bake for Brain Injury to a virtual event. Our new events were a great success, and they will be ongoing events into the future. As the country reopened we hosted the second annual Paul McGrath Golf Classic and the first Abseil for Brain Injury. Both were fully subscribed. Traditional community fundraisers began to make a return in the second half of the year. There was a 62% increase in income year on year.
- **Corporate, major donors, trusts and grants:** During 2021 we continued to grow relationships with private companies and public sector bodies through employee fundraising, corporate donations and project sponsorships, amongst other activities. Companies including EI Electronics, Car accessories Ltd, Hyundai, MSS, IFL,

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Computershare and Tesco Ireland supported ABII. Additionally, we received multiple grants from organisations such as the Community Foundation for Ireland, Pobal, Rethink Ireland, Monkstown Hospital Foundation, Hospital Saturday Fund and several Local Authorities. These grants allowed us to develop new projects and continue existing projects.

- **Individual Giving:** We continued with our Individual Giving work to grow unrestricted income and increase our predictable sources of income for ABII into the future. Across 2021 we continued our strategic direct mail activity including newsletters and direct asks. Income from this line grew by nearly 20%. We continue to grow our donor supporter base. All appeals and asks were integrated across postal mail, email and social networks. Overall in 2021, we exceeded our Individual Giving target by 16%.

Quality Assurance/Accreditation:

CARF accreditation (Commission on Accreditation of Rehabilitation Facilities) is a prestigious and internationally recognised quality mark which signals that the services we provide meet or exceed international best practice. ABII has been successfully accredited every three years since 2003.

Acquired Brain Injury Ireland is actively committed to providing services at an internationally recognised standard. 2021 saw a restructure to the oversight of quality and health within the organisation with the appointment of a new Quality, Safety and Practice Development Manager. This role will offer significantly greater capacity to maintain oversight and continuous improvement across all aspects of quality and safety within the organisation. In addition, and considering the HSE Cyberattack, an IT Manager was engaged in 2021 to review organisational cyber security and recommend actions.

1. Commission on Accreditation of Rehabilitation Facilities (CARF)

Acquired Brain Injury Ireland undertook a CARF Accreditation Inspection in November 2021. The virtual survey by the Commission on Accreditation of Rehabilitation Facilities was completed across 16 services and the ABII National Office, including a survey of organisational Governance. We were delighted that accreditation was renewed for each of the following Brain Injury Specialty Programmes:

- (1) Home and community services (Adults)
- (2) Home and community services (Children)
- (3) Residential Rehabilitation programmes (Adults)
- (4) Governance standards
- (5) Case Management

The surveyors were particularly complimentary of ABII's response to Covid-19 and its ability to minimise the spread of the virus while maintaining the highest quality of person-served services. They also singled out the exemplary On With Life Family and Carers Support and Step Ahead Vocational Assessment and Rehabilitation Programmes.

2. Health Information and Quality Authority (HIQA)

ABII's neurorehabilitation residential services are all fully registered with HIQA and monitored under the Health Act 2007 (Care and support of residents in designated centres for persons (children and adults) with disabilities) regulations 2013. There were a number of inspections across services in 2021, all with excellent outcomes and very positive

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feedback about what the staff teams do and how person-centred the organisation is. Issues that arise are invariably legacy-based and premises-related, due to the establishment of many of our residential services in ordinary houses well in advance of regulation in 2013.

Identified and Unmet Acquired Brain Injury Need

Unfortunately, due to insufficient resources, many national acquired brain injury service gaps in the community remained unaddressed in 2021. In particular there is insufficient investment in home and community services, residential services and case management, leading to significant waiting lists, delayed discharges from acute and rehabilitation hospitals as well as inappropriate placement in nursing homes of people with an ABI.

Acquired Brain Injury Ireland's Planned Future Developments

ABII continues to implement its annual business plan based on the organisation's Strategic Plan for 2020-2024. The vision, mission and values of the organisation provide the blueprint for the five key objectives in the plan:

- 1) Creating equal access to neurorehabilitation
- 2) Influencing change and raising the voice of brain injury survivors through evidence-based research
- 3) Developing specialist training in brain injury rehabilitation
- 4) Reducing care giver burden for families affected by brain injury
- 5) Building and optimising organisational capacity.

In addition, the business plan has taken into account ongoing restrictions due to Covid and has adapted its objectives to include:

- 6) Consideration of incorporating successes in service delivery using virtual platforms
- 7) Tele rehab services allowing access to remote rural areas
- 8) Development of family support network 'On with Life' to incorporate online access.

Reserves policy

Of the total income of Acquired Brain Injury Ireland, 99% is restricted and thus expended on charitable activities in line with the applicable restriction. The company held cash at the bank of €2,148,580 as at 31 December 2021, of which €1,089,672 is classed as restricted.

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) but still within the wider objectives of the charity. Restricted funds may be restricted income funds, which are expendable at the discretion of the Trustees in furtherance of some particular aspect(s) of the objectives of the charity, or they may be capital funds.

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

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Corporate Governance

The Board of Acquired Brain Injury Ireland is fully committed to maintaining the highest standards of Corporate Governance and they believe that this is a key element in ensuring the proper operations of the company's activities. ABII complies with the Governance Code for Community, Voluntary, and Charitable Organisations in Ireland and the Commission on Accreditation of Rehabilitation Facilities governance standards. The organisation complies with the Charities Regulator Guidelines for Charitable Organisations on Fundraising from the Public.

ABII is a member of the Charities Institute Ireland and was awarded their Triple Lock Standard (best practice in transparency and accountability) on 12th May 2021.

The Board is responsible for providing leadership, setting strategy and exercising control over the company. The Board accepts it needs to work effectively, behave with integrity and be transparent and accountable. The Directors bring to the Board their significant business and decision-making skills, achieved in their respective fields, together with a broad range of experience and views. There is a clear division of responsibility in the company. The Board retains control of major decisions under a formal schedule of matters reserved to the Board for decision, with the Chief Executive Officer and executive team responsible for devising and implementing strategy and policy decisions within the authorities delegated to them by the Board.

On appointment, Directors receive induction training and comprehensive briefing documents. The Board is chaired by Clair Cullinan. In 2021 there were three sub-committees of the Board.

Board of Directors

Acquired Brain Injury Ireland's Board of Directors met six times in 2021. Board Members included (Chairperson) Clair Cullinan, Seamus Moore, Marzena Golinska, Hugh O'Connor, Niamh Cahill and Andrew Heffernan (appointed October 2021).

Finance & Audit Sub-Committee

The role of the Finance and Audit Committee is to advise all directors about the quality of the company's financial statements and work with the company's external auditor, to make sure the company's financial statements reflect its financial position fairly and accurately. It makes recommendations to the Board as appropriate. During 2021 the committee met six times. Members of this committee included (Chairperson) E. Fitzpatrick, M. Golinska and C. Cullinan.

Quality Safety and Risk Committee

The role of the Quality, Safety and Risk Committee is to oversee the:

- Development, implementation, and evaluation of all strategic plans for ABII and the development, implementation and evaluation of annual business/operations plans. The responsibility for drafting of the strategic and annual plans is with the CEO and the executive team.

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- Development, implementation and evaluation of an organisational development plan to ensure that Acquired Brain Injury Ireland has the appropriate structures, systems, staffing and skills to enable it to deliver on its mission, meet its strategic goals and comply with its statutory requirements and obligations.
- Development of a succession plan covering the Board, CEO and key management personnel.
- Compliance with CARF requirements and HIQA guidelines.
- Compliance with Governance Code and development and implementation of best practice corporate governance policies.
- Assessment of ABII's strategic, operational, and clinical risk, and the development of a Risk Register and Business Continuity Management Plan.
- Development, implementation and regular evaluation of ABII's health and safety framework (safety statement, policies etc.) and the levels of safety regulatory compliance.

The Committee met twice in 2021. Members of this committee include Seamus Moore (Chairperson), Marzena Golinska and Andy Heffernan, along with non-board members CEO, B. O'Connell, K. Foley, Head of Service Operations, D. Whelan, National Services Manager and T. Nesirky, Quality Safety and Practice Development Manager. During 2021 an update on the risk register was a standing agenda item at every Board meeting covering the maintenance and operation of the risk register and ensuring that it was fully compliant. The risk register was updated to include the risks associated with Covid-19.

Remuneration and Nomination Committee

The Remuneration Committee met four times in 2021. Committee members included in 2021 were Hugh O'Connor (Chairperson), Clair Cullinan and Seamus Moore.

Management and Staff

We acknowledge with appreciation the committed work of our staff and volunteers, particularly considering the challenges presented by Covid-19 and the additional effort required by all the team to ensure continuity of service. Our continuing success and achievement are due to their professionalism, dedication, and commitment to our mission and values.

Environment

The company has a proactive approach to assisting all personnel to conduct our business in a manner that protects the environment of our customers, employees and the community. The company is compliant with relevant environmental legislation.

Pension

The company operates a defined contribution pension scheme which employees are eligible to join. The pension scheme assets and liabilities are administered and held independently of the company. The company is compliant with all requirements under pension legislation.

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Political Donations

The Electoral Act, 1997 requires companies to disclose all political donations over €200 in aggregate made during the financial year. The Directors, on enquiry, have satisfied themselves that no such donations have been made by the company.

Going Concern

After making enquiries, the Directors have a reasonable expectation that the company has sufficient resources to continue its principal activities for the foreseeable future. For this reason, the accounts continue to be prepared under the going concern basis. As stated in the notes to the Accounts the company is primarily dependent on the Health Service Executive for funding its activities. Following a detailed financial review in 2020 with the HSE, Acquired Brain injury Ireland has received an ongoing funding commitment from the HSE which is documented as part of the annual service arrangements between both parties. Management and The Board continue to actively engage with the HSE regarding current and future funding provision enabling ABII to continue the effective delivery of its services.

Directors

The Directors of the company who served during the year are listed on the information page of this report.

Taxation Status

The Peter Bradley Foundation Company Limited by Guarantee trading as Acquired Brain Injury Ireland has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

Risk Management

The organisation follows a process to identify and rank the significant organisational risks that we face and how these risks are monitored and managed. The Quality Safety and Risk Committee assess Acquired Brain Injury Ireland's strategic, operational and clinical risk and develop a risk register and business continuity management plan to manage this risk. Appropriate systems and procedures are in place to mitigate these risks and provide reasonable but not complete assurance against these risks. The biggest risk arose from Covid-19 and the potential risk of serious illness or death of a staff member or resident. This was managed well and there was an extremely low incidence of Covid-19 infection in services throughout 2021. No residents became seriously ill as a result of the virus.

Safety, Health and Welfare Act 2005

Acquired Brain Injury Ireland has a health and safety policy in existence and is fully committed to its on-going review in accordance with the specific requirements of the Act.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise, and the provision of adequate resources to the financial function. The accounting records are maintained at the Registered Office.

Statement on relevant audit information


Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that: so far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

The auditors, Duignan Carthy O'Neill Limited, have expressed their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the Board


Director


Director

Date: 22nd September 2022

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board


Director


Director

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Peter Bradley Foundation CLG t/a Acquired Brain Injury Ireland (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in funds and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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

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

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

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

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND (CONTINUED)

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 Auditors' 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.

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.

Opinion on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

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 and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 15, 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 the directors 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 going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND (CONTINUED)

Auditors' 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 Auditors' 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 (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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' Report.

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

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



Elizabeth Murphy

for and on behalf of
Duignan Carthy O'Neill Limited

Chartered Accountants & Registered Auditors

84 Northumberland Road
Ballsbridge
Dublin 4

Date: 22 September 2022

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE)
FOR THE YEAR ENDED 31 DECEMBER 2021**

		2021			2020		
		Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		€	€	€	€	€	€
Income from:							
Grants	6	15,491,672	-	15,491,672	14,506,042	-	14,506,042
Other activities	7	1,021,603	-	1,021,603	865,821	-	865,821
Special events		130,068		130,068	107,095		107,095
Donations		-	194,155	194,155	-	151,394	151,394
Miscellaneous		-	8,526	8,526	-	5,643	5,643
Total Income		16,643,343	202,681	16,846,024	15,478,958	157,037	15,635,995
Expenditure on:							
Raising funds		(106,628)	-	(106,628)	(60,268)	-	(60,268)
Charitable activities		(16,482,910)	-	(16,482,910)	(15,218,312)	-	(15,218,312)
Total Expenditure		(16,589,538)	-	(16,589,538)	(15,278,580)	-	(15,278,580)
Operating income/ (expenditure)	8	53,805	202,681	256,486	200,378	157,037	357,415
Interest payable	12	-	(2,032)	(2,032)	-	(2,805)	(2,805)
Interest earned		-	-	-	-	-	-
Net income/ (expenditure)		53,805	200,649	254,454	200,378	154,232	354,610
Transfer between funds		-	-	-	-	-	-
Net movement in funds		53,805	200,649	254,454	200,378	154,232	354,610
Reconciliation of funds:							
Total funds brought fwd		901,324	647,561	1,548,885	756,008	493,329	1,249,337
Capital reserve movement		172,519	-	172,519	(55,062)	-	(55,062)
Total funds carried fwd		1,127,648	848,210	1,975,858	901,324	647,561	1,548,885

Incoming and outgoing resources relate to continuing operations.

The company has no recognised gains or losses other than the movement in funds for the year.

The notes form part of these financial statements.


PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	14	1,897,829	1,804,022
		<u>1,897,829</u>	<u>1,804,022</u>
Current assets			
Debtors: amounts falling due within one year	15	523,410	753,529
Cash at bank and in hand	16	2,148,580	998,851
		<u>2,671,990</u>	<u>1,752,380</u>
Creditors: amounts falling due within one year	17	(2,330,278)	(1,645,697)
Net current assets		<u>341,712</u>	<u>106,683</u>
Total assets less current liabilities		<u>2,239,541</u>	<u>1,910,705</u>
Creditors: amounts falling due after more than one year	18	(263,683)	(361,820)
Net assets		<u><u>1,975,858</u></u>	<u><u>1,548,885</u></u>
Capital and reserves			
Revaluation reserve		(69,458)	(69,458)
Capital reserve	24	616,761	444,242
Gifts received		495,198	495,198
Accumulated funds		933,357	678,903
Total funds		<u><u>1,975,858</u></u>	<u><u>1,548,885</u></u>

The financial statements were approved and authorised for issue by the board:


Director


Director

Date: 22nd September 2022

The notes on pages 23 to 37 form part of these financial statements.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Capital reserve	Revaluation reserve	Gifts received	Accumulated funds	Total funds
	€	€	€	€	€
At 1 January 2020	499,304	(69,458)	495,198	324,293	1,249,337
Comprehensive income for the year					
Surplus for the year	-	-	-	354,610	354,610
Total comprehensive income for the year	-	-	-	354,610	354,610
Movement of capital grant	(55,062)	-	-	-	(55,062)
At 1 January 2021	444,242	(69,458)	495,198	678,903	1,548,885
Comprehensive income for the year					
Surplus for the year	-	-	-	254,454	254,454
Total comprehensive income for the year	-	-	-	254,454	254,454
Movement of capital grant	172,519	-	-	-	172,519
At 31 December 2021	616,761	(69,458)	495,198	933,357	1,975,858

The notes on pages 23 to 37 form part of these financial statements.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Surplus for the financial year	254,454	354,610
Adjustments for:		
Depreciation of tangible assets	314,372	317,276
Government grants	(277,352)	(292,307)
Interest paid	2,032	2,805
Decrease/(increase) in debtors	230,119	(220,343)
Increase/(decrease) in creditors	750,063	(77,391)
Net cash generated from operating activities	1,273,688	84,650
Cash flows from investing activities		
Purchase of tangible fixed assets	(422,399)	(122,835)
Sale of tangible fixed assets	14,220	-
Net cash from investing activities	(408,179)	(122,835)
Cash flows from financing activities		
Repayment of loans	(52,387)	(51,617)
Other new loans	449,872	237,245
Interest paid	(2,032)	(2,805)
Net cash used in financing activities	395,453	182,823
Net increase in cash and cash equivalents	1,260,962	144,638
Cash and cash equivalents at beginning of year	887,351	742,713
Cash and cash equivalents at the end of year	2,148,313	887,351
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	2,148,580	998,851
Bank overdrafts	(267)	(111,500)
	2,148,313	887,351

The notes on pages 23 to 37 form part of these financial statements.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

These financial statements comprising the Statement of financial activities, Balance Sheet, Statement of changes in funds, Statement of cashflows and the related notes constitute the individual financial statements of Peter Bradley Foundation CLG t/a Acquired Brain Injury Ireland for the financial year ended 31 December 2021.

Peter Bradley Foundation CLG t/a Acquired Brain Injury Ireland is a company limited by guarantee, incorporated in the Republic of Ireland. The company was incorporated in Ireland on 1 November 2000. The companies registered number is 334659 and it's registered office is located at Century House, 100 George's Street Upper, Dun Laoghaire Co. Dublin. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and the Charities SORP (FRS 102).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

As permitted by section 291(3)(4) of the Companies Act 2014, the Company has varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheets and Cash Flow Statement. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with sections 4.7, 10.6 and 15.2 of that SORP.

Most of the company's income is derived from grants and the company is dependent upon these grants continuing to fund its activities.

The following principal accounting policies have been applied:

2.2 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.3 Restricted Funds

Restricted Funds are funds received which can only be used for particular purposes specified by the donors and binding on the directors. Such purposes are within the overall aim of the company.

2.4 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Interest income

Interest income is recognised in the Statement of Financial Activities using the effective interest method.

Deposit interest is recognised in the financial statements on a receipt basis.

2.6 Fundraising Income

Fundraising income is credited to the Statement of Financial Activities in the year in which it is considered receivable by the company.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

2.8 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.9 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.10 HSE Capital Loans

Capital loans received from the HSE to finance the purchase and renovation of property are amortised over the depreciation terms of the related assets. The grants state inter alia that if the premises cease to be used for the principal activities of the Company, the loan will be repayable on demand subject to the amount being reduced by one twentieth for each year the premises were used.

2.11 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.12 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following straight line basis:

Freehold property	- 4% - 20%
Motor vehicles	- 20%
Fixtures and fittings	- 20% - 50%
Office equipment	- 20% - 33.3%
Harris clock card system	- 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.13 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.14 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.15 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.16 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

2.17 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

PETER BRADLEY FOUNDATION CLG T/A ACQUIRED BRAIN INJURY IRELAND
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Judgments in applying accounting policies and key sources of estimation uncertainty

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.

Long-lived assets

Long-lived assets comprising of property represent significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider physical condition and expected economic utilisation of the property assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €1,897,829.

4. Going Concern

The company continued to operate during 2021 and had a surplus of €254,454. At 31 December 2021, it has net current assets of €341,712 and net assets of €1,975,858.

The directors have reviewed budgets for the upcoming 12 months and are satisfied that the company will continue as a going concern.

Management and the Board actively engage with the HSE on an ongoing basis regarding current and future funding requirements ensuring that ABII can viably continue the effective delivery of its services.

The financial statements have been prepared on a going concern basis.

5. Income

Analysis of income:

	2021 €	2020 €
Restricted	16,643,342	15,478,958
Unrestricted	202,681	157,037
	<u>16,846,023</u>	<u>15,635,995</u>

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

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6. Health Board & Other Revenue Grants Received

	2021	2020
	€	€
HSE - East Coast	3,853,346	3,581,259
HSE - Northern area	991,513	990,043
HSE - Mid Western	3,182,380	2,385,871
HSE - North Western	716,151	727,285
HSE - South Eastern	1,357,950	1,369,291
HSE - Western	479,099	512,941
HSE - North Eastern	965,773	856,235
HSE - South Western	1,548,113	1,542,533
HSE - South	1,242,531	1,094,000
HSE - Midlands	1,218,495	1,214,005
	15,555,351	14,273,463
Other		
Department of Employment Affairs and Social Protection - European Social Fund	-	178,827
Department of Rural and Community Development under the Dormant Account Programme - Pobal (a)	-	105,577
Department of Rural and Community Development under the Dormant Account Programme - Pobal (b)	130,516	-
Department of Social Protection under the Dormant Account Programme (c)	1,812	-
Department of Rural and Community Development under the Dormant Account Programme - Social Innovation Fund	36,247	20,215
Less: Grants applied towards capital expenditure	(47,040)	(47,040)
Less: Provision in respect of additional Covid funding	(185,214)	(25,000)
	15,491,672	14,506,042

(a) The organisation was granted funding by Pobal (Department of Employment Affairs and Social Projection- European Social Fund) under the Ability grant programme in 2018. The term of this grant is from 2 July 2018 to 1 July 2021. ABII concluded it's grant activity at 31st December 2020. The purpose of this grant is to fund 250 individuals with and acquired brain injury (ABI) aged 18-29 years, wishing to access employment, training or education opportunities.

(b) The organisation was granted funding by Pobal (Department of Rural and Community Development and lead by the Department of Social Projection- European Social Fund). The term of this grant is from 1 January 2021 to 30 June 2022. The purpose of this grant is to support and improve employment opportunitites for carers and persons with a disability.

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(c) The organisation was granted funding Department of Social Protection. The term of this grant is from 1 September 2021 to 31 January 2022. ABII concluded its grant activity at 31st December 2020. This grant is utilised to support the employment of people with a disability.

ABII are compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

7. Sundry income

	2021	2020
	€	€
Office of Wards of Court	580,073	582,473
Other income	57,146	48,763
Lottery	13,864	14,496
Client Contributions	201,910	180,292
Other Grants	168,610	39,797
	<u>1,021,603</u>	<u>865,821</u>

8. Operating surplus

The operating surplus is stated after charging:

	2021	2020
	€	€
Operating lease rentals	611,863	632,670
Depreciation of tangible fixed assets	314,372	317,276
Auditors' remuneration	13,500	10,850
Auditors' other fees	4,033	3,229
Defined contribution pension cost	217,155	185,101
	<u>217,155</u>	<u>185,101</u>

	2021	2020
	€	€
and after crediting:		
Government grants amortised	(277,353)	(292,307)
	<u>(277,353)</u>	<u>(292,307)</u>

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9. Employees

Staff costs were as follows:

	2021	2020
	€	€
Wages and salaries	12,224,992	11,304,289
Social insurance costs	1,298,601	1,216,519
Cost of defined contribution scheme	217,155	185,101
	13,740,748	12,705,909

Capitalised employee costs during the year amounted to €NIL (2020 -€NIL).

The average monthly number of employees, during the year was as follows:

	2021	2020
	No.	No.
Rehabilitation & support staff	309	301

Employment benefits breakdown (Includes ER Contribution to Pension)

	2021	2020
	No.	No.
€0 - €69,999	301	291
€70,000 - €79,999	1	3
€80,000 - €89,999	3	4
€90,000 - €99,999	2	1
€100,000 - €109,999	1	1
€110,000 - €119,999	-	-
€120,000 - €129,999	1	1
€130,000 - €139,999	-	-
	309	301

	2021	2020
	€	€
Chief Executive Officer Salary	117,387	117,387
	117,387	117,387

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10. Directors' remuneration

None of the directors received any salaries from the company for the year ended 31 December 2021 (2020: €Nil). Directors did not receive any reimbursement in 2021 (2020: €Nil) for expenses relating to carrying out their duty as a director.

11. Pension commitments

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €193,857 (2020: €162,073).

12. Interest payable and similar expenses

	2021 €	2020 €
Interest payable to credit institutions	2,032	2,805
	<u>2,032</u>	<u>2,805</u>

13. Taxation

No charge to taxation arises as the company has been granted exemption under Section 207 and 208 of the Taxes Consolidation Act, 1997.

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14. Tangible fixed assets

	Freehold property €	Motor vehicles €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation					
At 1 January 2021	2,926,525	635,777	707,760	654,582	4,924,644
Additions	119,204	166,361	61,537	75,297	422,399
Disposals	-	(116,238)	-	-	(116,238)
At 31 December 2021	<u>3,045,729</u>	<u>685,900</u>	<u>769,297</u>	<u>729,879</u>	<u>5,230,805</u>
Depreciation					
At 1 January 2021	1,428,025	562,568	570,088	559,941	3,120,622
Charge for the year	97,567	66,194	69,957	80,654	314,372
Disposals	-	(102,018)	-	-	(102,018)
At 31 December 2021	<u>1,525,592</u>	<u>526,744</u>	<u>640,045</u>	<u>640,595</u>	<u>3,332,976</u>
Net book value					
At 31 December 2021	<u>1,520,137</u>	<u>159,156</u>	<u>129,252</u>	<u>89,284</u>	<u>1,897,829</u>
At 31 December 2020	<u>1,498,500</u>	<u>73,209</u>	<u>137,672</u>	<u>94,641</u>	<u>1,804,022</u>

15. Debtors

	2021 €	2020 €
Trade debtors	118,942	509,532
Other debtors	-	3,973
Prepayments	227,869	202,021
Accrued income	176,599	38,003
	<u>523,410</u>	<u>753,529</u>

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16. Cash and cash equivalents

	2021	2020
	€	€
Cash at bank and in hand	2,148,580	998,851
Less: bank overdrafts	(267)	(111,500)
	<u>2,148,313</u>	<u>887,351</u>

17. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Overdrafts owed to credit institutions	267	111,500
Loans owed to credit institutions	54,420	54,420
Other loans	45,750	45,750
Taxation and social insurance	312,183	304,648
Other creditors	408,578	153,811
Accruals	785,673	535,808
Deferred income	723,407	439,760
	<u>2,330,278</u>	<u>1,645,697</u>

Deferred income relates to funds received in 2021 that had performance related conditions attached which are to be carried out in 2022.

	2021	2020
	€	€
Other taxation and social insurance		
PAYE/PRSI control	308,150	300,467
VAT control	4,033	4,181
	<u>312,183</u>	<u>304,648</u>

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

	2021	2020
	€	€
Loans owed to credit institutions	140,683	193,070
Other HSE deferred Income	123,000	168,750
	<u>263,683</u>	<u>361,820</u>

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19. Loans

Analysis of the maturity of loans is given below:

	2021 €	2020 €
Amounts falling due within one year		
Bank loans	54,420	54,420
Other HSE deferred Income	45,750	45,750
	<u>100,170</u>	<u>100,170</u>
Amounts falling due 1-2 years		
Bank loans	54,420	54,420
Other HSE deferred Income	45,750	45,750
	<u>100,170</u>	<u>100,170</u>
Amounts falling due 2-5 years		
Bank loans	86,263	138,650
Other HSE deferred Income	77,250	123,000
	<u>163,513</u>	<u>261,650</u>
	<u>363,853</u>	<u>461,990</u>

The bank loans are secured by a mortgage over company properties. The HSE property capital loans with year end balances of €168,750 (2020: €214,500) which are interest free and which have no repayments were amortised to the Statement of Financial Activities in the amount of €46,758 (2020: €46,758) over the term of the related assets. The HSE Capital Grants are also secured on the company's properties.

20. Company status

The company is limited by guarantee and consequently does not have share capital. The liability of each individual member per the Memorandum and Articles of Association is limited to €1.27.

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21. Gift received Peter Bradley

On start-up, the company received a gift of property from Peter Bradley on conditions inter alia that it be used for the purposes of the company. The directors have decided that this item should be shown separately.

	2021	2020
	€	€
Opening balance	495,198	495,198
Closing balance	495,198	495,198

22. Contingent liabilities

As outlined in Note 2.10, the Company has received government grants towards the purchase of tangible fixed assets. Should these assets not be used for the purposes specified, the grants will become repayable in whole or in part.

23. Capital commitments

At 31 December 2021 the Company had capital commitments as follows:

	2021	2020
	€	€
Capital expenditure	224,935	84,516
	224,935	84,516

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NOTES TO THE FINANCIAL STATEMENTS
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24. Capital reserves

	2021	2020
	€	€
Capital grants received and receivable		
Opening balance at start of year	4,356,571	4,119,327
Capital grant applied during year	449,872	237,244
	<hr/>	<hr/>
Balance at end of year	4,806,443	4,356,571
Amortisation		
Opening balance at start of year	(3,912,330)	(3,620,023)
Released during year	(277,352)	(292,307)
	<hr/>	<hr/>
Balance at end of year	(4,189,682)	(3,912,330)
	<hr/>	<hr/>
Net Book Amount at end of year	616,761	444,241
	<hr/> <hr/>	<hr/> <hr/>

25. Commitments under operating leases

At 31 December 2021 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2021	2020
	€	€
Not later than 1 year	580,450	586,531
	<hr/>	<hr/>
	580,450	586,531
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
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26. Related party transactions

The Company had related party transactions with Anvers Housing Association CLG, "Anvers", a company incorporated for charitable purposes as set out below. Anvers is a company limited by guarantee, which is managed and controlled by its own members and Board of Directors.

The Company rented accommodation from Anvers at a cost of €30,000 (2020: €30,000). The Company was also provided accommodation from Anvers at a €Nil cost basis for the first year. The Company provided administration services to Anvers and discharged expenses on behalf of Anvers. The service level agreement between Anvers and ABII provides for €27,000 for this service (2020: €27,000). During 2021 Anvers repaid €35,000 in respect of amounts owed to the Charity. At the year end the amount owing by Anvers was €4,236 (2020: €39,236).

During 2021 an amount of €7,946 was paid to a related party client and was authorised by the Board of Directors. (2020: €5,000)

The Company had related party transactions with Acquired Brain Injury NI, a company incorporated for charitable purposes.

The Company provided discharged expenses on behalf of Acquired Brain Injury NI. At the year end the amount owing by Acquired Brain Injury NI was €13,760 (2020: €11,689).

27. Key Management Personnel Remuneration

The remuneration paid to key management personnel during the year ended 31 December 2021 amounted to €439,200 (2020: €518,145). Key management remuneration includes a part time staff member in 2020 who was employed full-time during 2021.

28. Post balance sheet events

There have been no material post balance sheet events.

29. Controlling party

The company is controlled by its members and Board of Directors.

30. Approval of financial statements

The board of directors approved these financial statements for issue on

22 September 2022.