

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 2022

**84 Northumberland Road
Ballsbridge
Dublin 4**

**Duignan Carthy O'Neill Limited
Chartered Accountants
Statutory Audit Firm**

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COMPANY INFORMATION

Directors	Niamh Cahill Ann Coyle (appointed 29 August 2022) Clair Cullinan Colm Eustace (appointed 9 February 2022) Andy Heffernan Marzena Golinska Hugh O'Connor
Company secretary	Barbara O'Connell
Revenue number	14289
Charities Regulator number	20046200
Registered number	334659
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 & Statutory Audit Firm 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
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The Board of Directors is pleased to present its Annual Report, together with the Audited Accounts for the year ended 31 December 2022. 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 2022 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 Accounts for 2022

The financial results as set out on page 19 demonstrate a surplus of €2k for the year (2021: €255k 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 2022 at €18million represented an increase of €1.1m (6.7%) over 2021. The majority (93%) of Acquired Brain Injury Ireland's income can be attributed to the HSE and other statutory agencies. This is relatively consistent with 2021. Direct service grants and other income increased by 6.4% year on year. Acquired Brain Injury Ireland recorded income of €77k 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) in 2022. 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 €176k.

Total fundraising and events income combined reported a net increase of €58k (18%) in 2021.

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Total charitable expenditure for 2022 increased by 8.9% to €18million.

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 the Covid-19 outbreak. There has been and will continue to be an increase in Telerehabilitation and online support activity for persons served and their families. The organisation would like to respond to the needs of 1300 people identified by the ombudsman as inappropriately placed in nursing homes of which a majority have an Acquired Brain Injury.

Principal Risks and Uncertainties

In 2022, the economy continued to encounter the effects of the Covid-19 pandemic which originated in the first half of 2020, but there is a gradual move back towards a new normality of service provision, which comprises face to face and remote engagement. In addition to the financial impact of COVID, inflation / cost of living increases has meant that all service non-pay costs have increased significantly. A third risk identified in 2022 related to staff recruitment and retention, which was felt nationally across all sectors. The inequity in pay is fuelling this crisis.

Although the effects cannot be fully determined, the directors believe that the main consequences of the above noted risks are as follows:

- Requirement for staff to be adaptable and revert to more face to face engagement;
- Inability to recruit and retain staff in the current recruitment market;
- Inability for the organisation to compete with salaries offered by HSE, Section 38s and other organisations which impacts the staff available for services, the continuity of staff and quality of services for the persons served, and impacts staff morale;
- Increased cost of living has resulted in increased costs across all services for energy, groceries and household items, and capital works.

General Overview of Acquired Brain Injury Ireland's Operations

During 2022, in a continuing climate of severe fiscal challenges within the Health Service Executive (HSE) and in the wider economic market with spiraling cost of living costs, 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 and outcome focused core services during the year. A blended approach to service delivery has become the new normal, with face to face and remote service delivery (tele-rehabilitation) operating across the country, enabling ongoing engagement through virtual platforms with persons served in services including:

- Home and Community Rehabilitation
- Assisted Living
- Transitional Living
- Clubhouse Services
- Case Management
- Brain Injury Education and Information

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- Family and Carer Training
- Family Support Services
- Vocational Assessment and Rehabilitation
- Digital Assistive Technology

HSE Central Support Funding

Revenue funding in 2022 was secured for client services through Service Agreements with the HSE. Additional finances continue to be raised through grant funding and fundraising campaigns.

Consolidation of Services and Business Developments

2022 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 case management and clinical resources. 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.

Region	Persons Served by Assisted Living	Persons Served by Community	Persons Served by Club House	Persons Served by Case Management	Total Persons Served
East, North East CHO 6, 7 & 9	25	91	58	157	331
South, East Midlands CHO 5 & 8	19	87	200	98	404
South, Mid West CHO 3 & 4	21	138	0	20	179
West, North West CHO 1 & 2	8	21	32	92	153
Total	73	337	290	367	1,067

Service Developments

2022 saw a return to a new normal in terms of service delivery as the country exited the Covid-19 pandemic emergency.

Key achievements in service development included:

- All residential services are fully **HIQA** registered with all mandatory three-year re-registrations successful.
- HSE committed to ongoing funding of the newly piloted Case Management service in CHO4.
- 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.

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- ABII currently has 16 **assisted living rehabilitation services** in Dublin (six), Wexford, Waterford, Cork, Limerick, Clare (two), Sligo, Donegal, Drogheda and Offaly. Development of a further assisted living rehabilitation service is underway in Tralee. 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.
- 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.
- Additional clinical resources were funded by the HSE in CHO8 and in CHO1, providing invaluable clinical support for those areas.
- The Fundraising Department has successfully applied for a number of grants on behalf of our 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 the continuation of the Step Ahead Plus **vocational rehabilitation programme** and this service has experienced unprecedented demand with a year-long waitlist for service.
- On With Life, ABII's **Family Support Service** continued to grow with a well-established network of face to face and online peer support groups nationally throughout 2022, 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.
- On With Life support programme for **parents and carers of children under 18 with an acquired brain injury** was also very successful in 2022. This programme is facilitated by the On With Life team through funding from the Community Foundation for Ireland and the Late Late Toy Show Appeal. This group ran a Family Fun Day for those involved in August 2022, which provided an invaluable opportunity for families to come together and support each other.
- ABII was successful in accessing HSE funding for **creATe Digital Assistive Technology**, a programme that enables individuals to access technology to support and increase their ability to live independently. This allowed the organisation to increase its Occupational Therapy staffing levels but also to employ its first Speech and Language Therapist.

Responses to Covid-19

ABII's services, support and management functions continued to respond in specific ways to align with public health guidance on Covid-19, but also on Infection control more generally.

Established protocols and guidance used to keep services and persons served as safe as possible were widened to include a broader infection control approach. Management of Covid-19 locally was devolved to Local Service Managers (LSMs) with support available from senior management as required.

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 LSMs, case managers, team leaders and rehabilitation assistants. During 2022, the newly established Clinical Programme

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Manager role bedded in 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 2022, ABII produced its first Clinical Outcomes Report, presenting and analysing the trends evident from referrals and in residential and community services.

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 clear evidence that outcomes for individuals who receive rehabilitation earlier exceed those of individuals who wait longer for input. There is also a notable reduction in caregiver burden. All this reduces the ongoing cost of care to the state and HSE.

Housing and Development

In 2022, a new full time Head of Housing and Development was appointed to the Senior Management Team. This new role has overall responsibility for all housing and development, including new property acquisition and optimisation of the existing property portfolio. The 'Wasted Lives Report' supports the need to acquire additional properties in strategic target growth areas where there has been an identified need for both transitional living units and assisted living housing needs. There is an active focus on the CHO3, CHO4, and CHO5 areas. The viability of such services has full support from the HSE and the Local Authorities. An emphasis on sustainability is also a key driver for the property portfolio whereby we are actively carrying out refurbishments of older properties to align with our overall property strategy.

Key achievements of the Housing and Development department in 2022 included:
Agreed the purchase of a 5-bed Assisted Living Service in Tralee in Co. Kerry.
Agreed the acquisition of a 5-bed Assisted Living Service in Tullamore Mid Offaly.

Human Resources

ABII employs a staff team to meet the requirements of the organisation. In 2022 the average paid employee headcount during the year was 352. (2021: 346)

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, learning and development and data protection. 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.

Throughout 2022 the HR department continued to assist with the Covid-19 response by supporting the HR Screening Process and advising on staff absence management.

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Recruitment was a focus of 2022, ensuring adequate staffing in light of Covid-19 and an increasingly competitive marketplace. 180 roles were filled during the year. A recruitment project succeeded in reducing the average time to hire from 90 days to 38 days which has resulted in a 60% increase in job offers being accepted.

The function operated on a hybrid face-to-face and online basis, further supported by the HR team ensuring access, links and systems are utilised, ensuring recruitment for key services continues.

Employee Communications and Engagement also remained a key focus in 2022. An 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 2023. Rehabilitation Assistants account for over 70% of our staff. A Rehabilitation Assistant Engagement Forum was set up to promote engagement with this staff group.

There was a focus on staff wellbeing in 2022 with the setup of a Wellbeing committee to look at all aspects of workplace wellbeing. We partnered with Spectrum Life to offer a holistic total mental health service to staff. 110 staff accessed the service during the year. 12 staff were trained as Mental Health First Aid Responders and are now actively engaging as peer to peer mental health champions throughout the Organisation.

The Data Protection role was moved inhouse after being an outsourced function for the previous two years. The Head of People and Culture and the HR Manager completed accredited data protection training. The HR Manager has taken on the role of Data Protection Officer for the Organisation.

Learning and Development

In 2022 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 ABII's standards in line with CARF. Training remained a vital element for the HR Team who ensured all mandatory training was completed, through a blended format of face-to-face and online engagement including using the online training platform, 'Learn Upon'.

A key achievement of the Learning and Development team in 2022 was the creation and launch of a new internal staff digital hub, branded 'GO2'. This intranet site, hosted on the MS Sharepoint platform, included online induction pathways for new joiners, contact details for staff, service information, training and learning resources, organisational news, and links to third party systems employed by all staff.

Information Technology

An IT Manager was recruited in 2022 to manage the strategic and operational IT requirement for the Organisation. The IT department was restructured and an IT Support Officer was recruited. The IT department began the implementation of Office 365 and by the end of the year 55% of departments had migrated to MS Teams and Sharepoint. The department also introduced a new Call Management System and responded to 2459 IT issues during the year. A program to enhance our cybersecurity was commenced during the year and funding was sought from the HSE to complete the implementation.

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Communications, Research and Advocacy and Raising Awareness

In 2022 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, the work of ABII as the leading national service provider, and the need for increased service provision to support survivors of brain injury and their families.

- **Media:** ABII achieved extensive national and local media coverage including news reports in key broadsheets, an extensive feature on RTÉ Nationwide, and features across print, broadcast and online platforms that raised the voice of brain injury survivors. A video series was commissioned as part of the 'Right to Rehabilitation' campaign which championed the voice of persons served and supported their advocacy for equal access to rehabilitation nationwide. We continued to drive engagement across our social media platforms, namely Facebook, Twitter, Instagram and LinkedIn, and launched a new TikTok channel which experienced steady growth. A new website for ABII was commissioned to encourage increased online engagement with services and educational resources. A new online resource hub, 'Rehabilitation Anywhere' was also launched, featuring videos, podcasts and tip sheets to support those living with a brain injury, their families and healthcare professionals remotely.
- **Influencing policy:** Throughout 2022 ABII continued to advocate strongly for the implementation of the recommendations of the Ombudsman's 'Wasted Lives' report. High level meetings were held with the Tanaiste and Minister for Disabilities in this regard. Additionally, our pre-budget submission for 2023 called for investment to establish national Assessment Teams to begin to transition 90 people under 65 inappropriately placed in nursing homes back to community living. A policy position paper was developed on paediatric neuro rehabilitation pathways together with partners from CHI and the NRH. Principles were also agreed by representatives of ABII, Anvers Housing and key stakeholders (the Future Housing Group (FHOG)), setting out a vision for the housing needs of people living with an acquired brain injury.
- **Research:** The research landscape flourished in 2022 with numerous research partnerships and projects adding to the tapestry of brain injury knowledge in Ireland. With our partners at the Global Brain Health Institute (Trinity College Dublin), a paper was published on 'The Value of Nonpharmacological Interventions for People With an Acquired Brain Injury: A Systematic Review of Economic Evaluations'.

Our annual ABII research seminar took place in May. 100 delegates attended the event with 6 key speakers presenting on the theme: 'Brain Injury Research in Ireland – using evidence to rebuild lives'. At the same time, planning continued with our partners at the International Brain Injury Association in preparation for the 14th World Congress on Brain Injury to be hosted by ABII in Dublin in March 2023.

In-house research commenced by our Research Project Officers as part of the Clinical Programme looking at the cost effectiveness of community-based assisted living services as well as rehabilitation outcomes. A research project was completed with an NUI Galway MSc student focusing on brain injury as a hidden disability. Four further research projects were reviewed and approved by the ABII Research Ethics Committee.

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Seed funding was granted by the UCD Ignite Programme to undertake a Public and Patient Involvement (PPI) project, including development of a PPI panel to ensure the person with lived experience of brain injury is heard at all stages in the research journey. This is an underpinning principle of ABII's research priorities 2021-2024.

Fundraising

ABII's work goes further with generous donations and fundraising by thousands of individuals, groups, and businesses. We are also supported by trusts, foundations and other grant-making 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, for example, 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.

2022 was another successful year as we began to exit restrictions posed by the Covid-19 pandemic. Traditional, in-person fundraising events began to take place again. A key challenge for fundraising was competition created by the external environment and in particular the challenges of the Ukraine crisis. The cost-of-living challenges may have diminished direct donations in Q4. We exceeded our fundraising targets for the year. We entered 2023 in a robust position with a busy year planned.

Objectives and Activities from the outset of the year

Our fundraising goals at the outset of 2022 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 2022 were to:

- Continue to grow the supporter base sourcing new supporters.
- Provide unique donor journeys to existing supporters to ensure lifelong support.
- Develop a diversified income base that is not overly reliant on any one source of funds.
- Continue to develop new fundraising streams post-Covid and reengage traditional fundraising activities when appropriate.

Fundraising Achievements

In 2022, we have 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 2022, we continued to grow events established during the pandemic. 'Step up for Brain Injury' in January was more successful than the previous year. Other events organised by our team included the 'Woof Walkers' campaign in April, Sky Dive in July, Mini Marathon and Dublin Marathon, and we hosted our third annual Paul McGrath Golf Classic. Our Bake for Brain Injury event hosted in March struggled to gain momentum, most likely due to ongoing national fundraising for the Ukraine crisis. Traditional third-party

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community fundraisers also began to re-emerge in 2022 following Covid-19. We noticed an increase in these fundraisers from Q3 onwards.

- **Corporate, major donors, trusts and grants:** During 2022 we continued to grow relationships with private companies and public sector bodies through employee fundraising, corporate donations and project sponsorships, among other activities. Companies including Meta, Kirby Group, EI Electronics, Bank of Ireland, Hyundai, MSS, IFL, Sainsburys/Argos 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 increase unrestricted income and increase our predictable sources of income for ABII into the future. Across 2022 we continued our strategic direct mail activity including newsletters and direct asks. Income from this line grew by nearly 15%. We continue to grow our donor supporter base. All appeals and donation requests were integrated across postal mail, email and social networks. We launched our first campaign to increase regular monthly givers in 2022. Finally, our legacy campaign continued apace.

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. The newly established role of Quality, Safety and Practice Development Manager bedded in during 2022 and offered significantly greater capacity to maintain oversight and continuous improvement across all aspects of quality and safety within the organisation.

1. Commission on Accreditation of Rehabilitation Facilities (CARF)

A Quality Improvement Plan was submitted to CARF, following on from the virtual CARF Accreditation Inspection in November 2021 which saw successful accreditation across:

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

This plan sets out how the organisation will respond to recommendations received during the survey and the ongoing continuous improvement plan, ahead of the next survey in late 2024.

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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 several inspections across services in 2022, all with excellent outcomes and very positive 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, despite some service development, many national acquired brain injury service gaps in the community remained unaddressed in 2022. In particular, there is insufficient investment in home and community services, assisted living 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 acquired brain injury. ABII has been a strong voice during 2022, supporting the recommendations made as part of the Ombudsman's 'Wasted Lives' report, which places responsibility on the HSE to cease inappropriate placement of under 65s in nursing homes.

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 accounted for 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-rehabilitation services allowing access to remote rural areas
- 8) Development of the family and carer support network 'On with Life' to incorporate online access.

Reserves policy

Of the total income of ABII, 99% is restricted and thus expended on charitable activities in line with the applicable restriction. The company held cash at the bank of €1,764,606 as at 31 December 2022, of which €996,850 is classed as restricted.

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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.

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) again in 2022.

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 2022 there were three sub-committees of the Board.

Board of Directors

Acquired Brain Injury Ireland's Board of Directors met six times in 2022. Board Members included Clair Cullinan (Chairperson), Marzena Golinska, Hugh O'Connor, Niamh Cahill, Andrew Heffernan, Colm Eustace and Ann Coyle (appointed August 2022)

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 2022 the committee

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met six times. Members of this committee included Clair Cullinan (Chairperson) Evelyn Fitzpatrick, Marzena Golinska and Colm Eustace, along with non-board members B O Connell CEO and J Mahon Head of Finance

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 the strategic and annual plans is with the CEO and the executive team.
- 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 four times in 2022. Members of this committee include Seamus Moore (Chairperson) (Retired 2022), Marzena Golinska and Andy Heffernan, along with non-board members CEO, B. O'Connell, K. Foley, Head of Service Operations, and T. Nesirky, Quality Safety and Practice Development Manager. During 2022 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.

Remuneration and Nomination Committee

The Remuneration Committee met three times in 2022. Committee members included in 2022 were Hugh O'Connor (Chairperson) Clair Cullinan, and Seamus Moore (Retired January 2022). CEO B O'Connell in attendance.

Management and Staff

We acknowledge with appreciation the committed work of our staff and volunteers, particularly considering the ongoing 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.

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

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

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 will be documented as part of a service arrangement between both parties. Management and The Board continue to be actively engaged with the HSE to agree and formalise the Company's funding for the future

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.

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

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

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: 21/09/2023

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

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, 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 set out in note 2. 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' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its 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 for Auditors (Ireland) 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 the date when the financial statements are authorised for issue.

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

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- 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
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

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)

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 in accordance with the applicable financial reporting framework that 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.

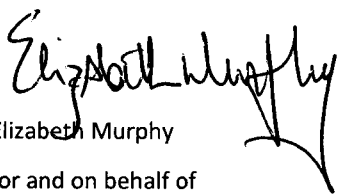
Auditors' responsibilities for the audit of the financial statements

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: <http://www.iaasa.ie>. 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 & Statutory Audit Firm

84 Northumberland Road
Ballsbridge
Dublin 4

Date:

21 September 2023

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 2022**

		2022			2021		
		Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		€	€	€	€	€	€
Income from:							
Grants	6	16,733,579	-	16,733,579	15,491,672	-	15,491,672
Other activities	7	844,172	-	844,172	1,021,603	-	1,021,603
Special events		126,084	-	126,084	130,068	-	130,068
Donations		-	255,997	255,997	-	194,155	194,155
Miscellaneous		-	9,129	9,129	-	8,526	8,526
Total Income		17,703,835	265,126	17,968,961	16,643,343	202,681	16,846,024
Expenditure on:							
Raising funds		(115,876)	-	(115,876)	(106,628)	-	(106,628)
Charitable activities		(17,848,446)	-	(17,848,446)	(16,482,910)	-	(16,482,910)
Total Expenditure		(17,964,322)	-	(17,964,322)	(16,589,538)	-	(16,589,538)
Operating income/ (expenditure)	8	(260,487)	265,126	4,639	53,805	202,681	256,486
Interest payable	12	-	(2,421)	(2,421)	-	(2,032)	(2,032)
Interest earned		-	-	-	-	-	-
Net income/ (expenditure)		(260,487)	262,705	2,218	53,805	200,649	254,454
Transfer between funds		-	-	-	-	-	-
Net movement in funds		(260,487)	262,705	2,218	53,805	200,649	254,454
Reconciliation of funds:							
Total funds brought fwd		1,127,648	848,210	1,975,858	901,324	647,561	1,548,885
Capital reserve movement		353,365	-	353,365	172,519	-	172,519
Total funds carried fwd		1,220,526	1,110,915	2,331,441	1,127,648	848,210	1,975,858

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 2022

	Note	2022 €	2021 €
Fixed assets			
Tangible assets	14	2,269,177	1,897,829
		<u>2,269,177</u>	<u>1,897,829</u>
Current assets			
Debtors: amounts falling due within one year	15	1,044,646	523,410
Cash at bank and in hand	16	1,764,609	2,148,313
		<u>2,809,255</u>	<u>2,671,723</u>
Creditors: amounts falling due within one year	17	(2,553,630)	(2,330,011)
Net current assets		255,625	341,712
Total assets less current liabilities		<u>2,524,802</u>	<u>2,239,541</u>
Creditors: amounts falling due after more than one year	18	(193,361)	(263,683)
Net assets		<u>2,331,441</u>	<u>1,975,858</u>
Total funds			
Revaluation reserve		(69,458)	(69,458)
Capital reserve		970,126	616,761
Gifts received		495,198	495,198
Accumulated funds		935,575	933,357
Members' funds		<u>2,331,441</u>	<u>1,975,858</u>

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


Director


Director

Date: 21/09/2023

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 2022

	Capital reserve €	Revaluation reserve €	Gifts received €	Accumulated funds €	Total funds €
At 1 January 2021	444,242	(69,458)	495,198	678,903	1,548,885
Surplus for the year	-	-	-	254,454	254,454
Movement of capital grant	172,519	-	-	-	172,519
At 1 January 2022	616,761	(69,458)	495,198	933,357	1,975,858
Surplus for the year	-	-	-	2,218	2,218
Movement of capital grant	353,365	-	-	-	353,365
At 31 December 2022	970,126	(69,458)	495,198	935,575	2,331,441

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 2022

	2022 €	2021 €
Cash flows from operating activities		
Surplus for the financial year	2,218	254,454
Adjustments for:		
Depreciation of tangible assets	380,872	314,372
Loss on disposal of tangible assets	(30,673)	(10,505)
Government grants	(326,237)	(277,352)
Interest paid	2,421	2,032
(Increase)/decrease in debtors	(521,236)	230,119
Increase in creditors	194,067	750,063
Net cash generated from operating activities	(298,568)	1,263,183
Cash flows from investing activities		
Purchase of tangible fixed assets	(787,197)	(422,399)
Sale of tangible fixed assets	65,650	24,725
Net cash from investing activities	(721,547)	(397,674)
Cash flows from financing activities		
Repayment of loans	(40,772)	(52,387)
Other capital grants received	679,604	449,872
Interest paid	(2,421)	(2,032)
Net cash used in financing activities	636,411	395,453
Net (decrease)/increase in cash and cash equivalents	(383,704)	1,260,962
Cash and cash equivalents at beginning of year	2,148,313	887,351
Cash and cash equivalents at the end of year	1,764,609	2,148,313
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	1,764,609	2,148,313
	1,764,609	2,148,313

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 2022

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 2022.

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 performance 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 2022

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 2022

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 2022

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 2022

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 €2,269,177.

4. Going Concern

The company continued to operate during 2022 and had a surplus of €2k. At 31 December 2022, it has net current assets of €256k and net assets of €2,331k.

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:

	2022 €	2021 €
Restricted	17,673,163	16,818,051
Unrestricted	265,126	202,681
	<u>17,938,289</u>	<u>17,020,732</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

	2022 €	2021 €
HSE - East Coast	4,747,843	3,853,346
HSE - Northern area	986,267	991,513
HSE - Mid Western	2,497,527	3,182,380
HSE - North Western	699,820	716,151
HSE - South Eastern	1,498,323	1,357,950
HSE - Western	490,276	479,099
HSE - North Eastern	1,188,215	965,773
HSE - South Western	1,554,775	1,548,113
HSE - South	1,599,883	1,242,531
HSE - Midlands	1,328,444	1,218,495
	16,591,373	15,555,351
Other		
HSE-East Coast-Create 2021 (Cooperative Real Engagement for Assistive Technology Enhancement) Fund Initiative (a)	17,864	-
Department of Rural and Community Development under the Dormant Account Programme - Pobal (b)	76,520	130,516
Department of Social Protection under the Dormant Account Programme (c)	176,067	1,812
Department of Rural and Community Development under the Dormant Account Programme - Social Innovation Fund	-	36,247
Less: Grants applied towards capital expenditure	(47,040)	(47,040)
Less: Provision in respect of additional Covid funding	(81,205)	(185,214)
	16,733,579	15,491,672

(a) The organisation was grant funded by HSE East Coast (CHO Area 6) National Clinical Programme for People with Disability. The program will run from 2022, this is a fund initiative for assistive technology enhancement.

(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 opportunities for carers and persons with a disability.

(c) The organisation was granted funding Department of Social Projection. The term of this grant is from 1 September 2021 to 31 December 2022. 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".

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NOTES TO THE FINANCIAL STATEMENTS
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7. Other activities

	2022 €	2021 €
Office of Wards of Court	267,757	580,073
Other income	195,449	57,146
Lottery	34,364	13,864
Client Contributions	203,998	201,910
Other Grants	142,604	168,610
	<u>844,172</u>	<u>1,021,603</u>

8. Operating surplus

The operating surplus is stated after charging:

	2022 €	2021 €
Operating lease rentals	600,806	611,863
Depreciation of tangible fixed assets	380,872	314,372
Auditors' remuneration	13,850	13,500
Auditors' other fees	4,293	4,033
Defined contribution pension cost	<u>240,255</u>	<u>217,155</u>

	2022 €	2021 €
and after crediting:		
Government grants amortised	<u>(326,237)</u>	<u>(277,353)</u>
	<u>(326,237)</u>	<u>(277,353)</u>

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9. Employees

Staff costs were as follows:

	2022 €	2021 €
Wages and salaries	13,194,737	12,224,992
Social insurance costs	1,358,592	1,298,601
Cost of defined contribution scheme	240,255	217,155
	<u>14,793,584</u>	<u>13,740,748</u>

Capitalised employee costs during the year amounted to €NIL (2021 -€NIL).

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

	2022 No.	2021 No.
Rehabilitation & support staff	327	309

Employment benefits breakdown (Includes ER Contribution to Pension)

	2022 No.	2021 No.
€0 - €69,999	314	301
€70,000 - €79,999	5	1
€80,000 - €89,999	3	3
€90,000 - €99,999	2	2
€100,000 - €109,999	2	1
€110,000 - €119,999	-	-
€120,000 - €129,999	-	1
€130,000 - €139,999	1	-
	<u>327</u>	<u>309</u>

	2022 €	2021 €
Chief Executive Officer Salary	119,852	117,387
	<u>119,852</u>	<u>117,387</u>

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10. Directors' remuneration

None of the directors received any salaries from the company for the year ended 31 December 2022 (2021: €Nil). Directors did not receive any reimbursement in 2022 (2021: €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 €216,215 (2021: €193,857).

12. Interest payable and similar expenses

	2022	<i>2021</i>
	€	€
Interest payable to credit institutions	2,421	<i>2,032</i>
	<u>2,421</u>	<u><i>2,032</i></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 2022	3,045,729	685,900	769,297	729,879	5,230,805
Additions	266,321	371,476	58,389	91,011	787,197
Disposals	-	(105,948)	-	-	(105,948)
At 31 December 2022	<u>3,312,050</u>	<u>951,428</u>	<u>827,686</u>	<u>820,890</u>	<u>5,912,054</u>
Depreciation					
At 1 January 2022	1,525,592	526,744	640,045	640,595	3,332,976
Charge for the year on owned assets	104,191	117,727	78,777	80,177	380,872
Disposals	-	(70,971)	-	-	(70,971)
At 31 December 2022	<u>1,629,783</u>	<u>573,500</u>	<u>718,822</u>	<u>720,772</u>	<u>3,642,877</u>
Net book value					
At 31 December 2022	<u>1,682,267</u>	<u>377,928</u>	<u>108,864</u>	<u>100,118</u>	<u>2,269,177</u>
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>

15. Debtors

	2022 €	2021 €
Trade debtors	412,875	118,942
Prepayments	270,055	227,869
Accrued income	361,716	176,599
	<u>1,044,646</u>	<u>523,410</u>

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16. Cash and cash equivalents

	2022 €	2021 €
Cash at bank and in hand	1,764,609	2,148,313
	<u>1,764,609</u>	<u>2,148,313</u>

17. Creditors: Amounts falling due within one year

	2022 €	2021 €
Loans owed to credit institutions	38,220	54,420
Other loans	25,750	45,750
Taxation and social insurance	327,664	312,183
Other creditors	661,197	408,578
Accruals	791,032	785,673
Deferred income	709,767	723,407
	<u>2,553,630</u>	<u>2,330,011</u>

Deferred income relates to funds received in 2022 that had performance related conditions attached which are to be carried out in 2023.

	2022 €	2021 €
Other taxation and social insurance		
PAYE/PRSI control	310,654	308,150
VAT control	17,010	4,033
	<u>327,664</u>	<u>312,183</u>

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

	2022 €	2021 €
Loans owed to credit institutions	116,111	140,683
Other HSE deferred Income	77,250	123,000
	<u>193,361</u>	<u>263,683</u>

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19. Loans

Analysis of the maturity of loans is given below:

	2022 €	2021 €
Amounts falling due within one year		
Bank loans	38,220	54,420
Other HSE deferred Income	25,750	45,750
	<u>63,970</u>	<u>100,170</u>
Amounts falling due 1-2 years		
Bank loans	38,220	54,420
Other HSE deferred Income	25,750	45,750
	<u>63,970</u>	<u>100,170</u>
Amounts falling due 2-5 years		
Bank loans	77,891	86,263
Other HSE deferred Income	51,500	77,250
	<u>129,391</u>	<u>163,513</u>
	<u>257,331</u>	<u>363,853</u>

The bank loans are secured by a mortgage over company properties. The HSE property capital loans with year end balances of €103,000 (2021: €168,750) which are interest free and which have no repayments were amortised to the Statement of Financial Activities in the amount of €46,758 (2021: €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.

	2022	2021
	€	€
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 2022 the Company had capital commitments as follows:

	2022	2021
	€	€
Capital expenditure	340,375	224,935
	340,375	224,935

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NOTES TO THE FINANCIAL STATEMENTS
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24. Capital reserves

	2022 €	2021 €
Capital grants received and receivable		
Opening balance at start of year	4,806,443	4,356,571
Capital grant applied during year	679,604	449,872
	<hr/>	<hr/>
Balance at end of year	5,486,047	4,806,443
Amortisation		
Opening balance at start of year	(4,189,682)	(3,912,330)
Released during year	(326,239)	(277,352)
	<hr/>	<hr/>
Balance at end of year	(4,515,921)	(4,189,682)
	<hr/>	<hr/>
Net Book Amount at end of year	<u>970,126</u>	<u>616,761</u>

25. Commitments under operating leases

At 31 December 2022 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022 €	2021 €
Not later than 1 year	588,893	580,450
	<hr/>	<hr/>
	<u>588,893</u>	<u>580,450</u>

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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 (2021: €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 (2021: €27,000). During 2022 Anvers repaid €55,548 in respect of amount to the Charity. At the year end the amount owing by Anvers was €9,990 (2021: €4,236).

During 2022 an amount of €2,265 was paid to a related party client and was authorised by the Board of Directors. (2021: €7,946)

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 (2021: €13,760).

27. Key Management Personnel Remuneration

The remuneration paid to key management personnel during the year ended 31 December 2022 amounted to €482,540 (2021: €439,200). Key management remuneration includes staff members whom were recruited late in 2022.

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 21 September 2023.