

Saint John of God Community Services clg

(A company limited by guarantee, not having a share capital)

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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DIRECTORS AND OTHER INFORMATION

Directors / Trustees

Charles Watchorn (Chairperson)
Gerard Boyle
Elma Clancy
Mairead Divilly (appointed 25 July 2025)
Theresa Ghalaieny
Shane Hill
Harry Kennedy (appointed 25 July 2025)
Hans Gerhard Lindlahr (appointed 25 July 2025)
Gerard O'Sullivan
Paul Ryan
Padraic White

Secretary and Registered Office

Ciaran Cuddihy
"Granada"
Stillorgan
Co. Dublin

Chief Executive Officer

Kevin Madigan

Company Number: 430744

Charity Tax Exemption Number: CHY 18284

Charity Reg. Number: 20069865

Principal Solicitors

Beauchamps LLP
Riverside Two
Sir John Rogerson's Quay
Dublin 2

Porter Morris and Co.
10 Clare Street
Dublin 2

Independent Auditors

PricewaterhouseCoopers
One Spencer Dock
North Wall Quay
Dublin 1

Bankers

Bank of Ireland
College Green
Dublin 2

DIRECTORS REPORT

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

1. Statement of directors' responsibilities

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

Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and Irish law).

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

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

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

The directors 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.

2. Principal activities and business review

Saint John of God Community Services clg operates HSE (Health Service Executive) funded services to children and adults with intellectual disability and with mental health support needs. The services are provided in accordance with the tradition, values and ethos of Saint John of God.

The charity is a registered company, and the reports and results are presented in a form which complies with the requirements of the Companies Acts 2014. The company has been granted charitable tax exemption by the Revenue Commissioners.

3. Accounting records

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain 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; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records include the use of appropriate systems, policies and procedures and the employment of competent persons. The accounting records are kept at Hospitaller House, Stillorgan, Co. Dublin.

DIRECTORS REPORT

4. Financial review

The outturn for the year is set out in the Statement of Financial Activities. A detailed financial review is presented in section 3 of the Trustees Report.

Saint John of God Community Services clg primary activity remains to include the provision of Intellectual Disability and Community Mental Health Services and administrative/management required to support these services. In 2024 funding of €251.8m (2023 €234.5m) was received to meet pay and non-pay costs of €251.8m (2023 €233.9m).

5. Going concern

Having considered the facts and circumstances set out in note 1 to the financial statements, the directors have concluded that it is appropriate to prepare the financial statements on a going concern basis. Notwithstanding the challenges set out in Note 1 in relation to funding and legacy deficits, the directors have concluded that these challenges do not give rise to a material uncertainty in relation to Going Concern.

6. Events since the end of the financial year – Contingent Asset

The directors have been in active discussions with both the HSE and DCDE (Department of Children, Disability and Equality) since the balance sheet date regarding the historical accumulated deficit which continues to impact the organisation's solvency. Since the balance sheet date, on 30 June 2025, the Board received a formal offer from DCDE of €18m to partially resolve legacy accumulated deficits. It is anticipated that this proposed once-off supplementary grant provision will be offset against out-of-profile funding advances received in late 2024. This support offer was accepted by the Board on 24 July 2025.

However, at the date of signing, the Board considers that uncertainty remains regarding the mechanism for grant provision and timing of receipt of the proposed financial support in full. Accordingly, the related once-off supplementary grant inflow is not regarded as certain until the impact of the debt forgiveness has been realised in full.

Despite broader economic headwinds, the Board believes it is probable that DCDE will have the financial capacity to fully honour the offer outlined in the letter dated 30 June 2025. As a result, this amount has been disclosed as a contingent asset in the 2024 financial statements. No adjustment has been made to recognise an asset at this time.

There have been no other material events impacting the company since the end of the financial year.

7. Regions

The organisation operates from five regions offering services to people with intellectual disability and mental health support needs with support with the assistance from support services at headquarters. Details of these regions are set out in sections 1.2, 1.3 and 4 of the Trustees Report in the financial statements.

8. Legal status

The company was incorporated in Ireland on 29 November 2006 as a company limited by guarantee. The company's registered number is 430744, the charity tax exemption number is CHY 18284, and the charity registered number is 20069865.

DIRECTORS REPORT

9. Political donations

The company did not make any political donations during the financial year.

10. Research and development

The company participates in ongoing health and social care research. The Board has approved a suite of policies aligned to national policy and so ensures that evidence based best practice informs our delivery of service.

11. Directors

The names of the persons who were directors at any time during the year ended 31 December 2024 are set out below. Unless indicated otherwise they served as directors for the entire year.

Charles Watchorn (Chairperson)	James Hussey (Retired 30 May 2024)
Gerard Boyle	Peter O'Halloran (Retired 4 March 2024)
Kieran Carolan	Eimer O'Rourke (Retired 26 February 2024)
Elma Clancy	Gerard O'Sullivan
Theresa Ghalaieny	Paul Ryan (Appointed 12 September 2024)
Shane Hill	Padraic White (Appointed 12 September 2024)

12. Attendance at Board Meetings

The attendance of the Board of Directors at Board Committee meetings is set out as follows:

Main Board	Eligible	Attended
Charles Watchorn (Chairperson)	13	13
Gerard Boyle	13	12
Kieran Carolan	13	11
Elma Clancy	13	12
Theresa Ghalaieny	13	11
Shane Hill	13	12
James Hussey	8	5
Peter O'Halloran	5	4
Eimer O'Rourke	5	5
Gerard O'Sullivan	13	12
Paul Ryan	3	3
Padraic White	3	2

13. Directors' and secretary's interests

The directors and secretary and their families had no interest in the company or any other related companies on 31 December 2024. Directors do not to receive any remuneration for their services to the company.

DIRECTORS REPORT

14. Risk Management

Risk management is a core aspect of governance at Saint John of God Community Services clg, with strong support from the Board and management in ensuring the organisation can meet its strategic objectives while safeguarding staff and service users. Aligned with HSE and ISO 31000 standards, the organisation has adopted a comprehensive risk management framework, including an electronic risk register, robust internal controls, and incident management systems. Risks, including near misses, are actively identified, reported, and managed. The risk management process was further strengthened during 2024 by the appointment of a Director of Audit, Risk and Compliance. The Board, alongside the Chief Executive, regularly assesses major operational and financial risks and works to continuously strengthen internal processes and controls.

The directors have assessed the impact of the current domestic and geopolitical environment, particularly the uncertainty arising from significant tariffs imposed by the U.S. Administration on several countries, including Ireland. These developments have contributed to heightened macroeconomic uncertainty. In response, the senior management team is closely monitoring the evolving situation and remains agile in taking the necessary steps to implement appropriate mitigation measures.

Saint John of God Community Services clg faces several significant risks. Staffing shortages, ongoing funding constraints, and ageing infrastructure, including vehicles and buildings, pose threats to safe and effective service delivery. Much of the maintenance relies on reactive measures and one-off capital requests, with inadequate provision for planned upgrades or replacements. In 2024, while some funding was secured, many high-risk areas remain unresolved, such as fire safety and electrical compliance, particularly in premises not covered by HIQA regulations.

To support quality and safety, Saint John of God Community Services clg ensures access to national incident data systems and uses insights to drive organisational learning. Policies are reviewed to reflect best practices, and safeguarding measures remain a top priority, with all staff and volunteers subject to rigorous recruitment and vetting. Strategic efforts in 2025 aim to expand these safety and quality initiatives across the full organisation.

15. Future developments

The company will participate with the HSE in the delivery of recommendations arising from the Sustainability Impact Assessment (SIA). The HSE has committed to seeking the funding to implement these recommendations through the annual Estimates process.

Disclosure of information to auditors

The directors in office at the date of this report have each confirmed that:

- as far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
 - he/she has taken all the steps that he/she ought to have taken as a director to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.
- (a) The maintenance and integrity of the Saint John of God Community Services clg website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- (b) Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

DIRECTORS REPORT

16. Directors' compliance statement

The directors acknowledge that they are responsible for securing the company's compliance with its relevant obligations. The directors confirm that they have:

- Drawn up a compliance policy statement setting out the company's policies in respect of compliance by the company with its relevant obligations;
- Put in place appropriate arrangements or structures that are designed to secure material compliance with the company's relevant obligations;

During the financial year ended 31 December 2024, management maintained the arrangements and structures which had been put in place to secure material compliance with the relevant obligations of Saint John of God Community Services clg. It is acknowledged these arrangements can only provide reasonable assurance of compliance in all material respects with those obligations. At the request of the Board, the executive maintains a compliance register to monitor the range of the company's statutory and regulatory compliance requirements.

17. Auditors

The auditors, PricewaterhouseCoopers, will continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved on behalf of the Board



Charles Watchorn

(Chairperson)



Gerard O'Sullivan

(Director)

Date: 13 November 2025

TRUSTEES REPORT

1. OBJECTIVES AND ACTIVITIES

1.1 Mission and objectives

Saint John of God Community Services clg is established to facilitate the mission of the Hospitaller Order of Saint John of God, a religious Order within the Catholic Church.

The focus of work is to assist the weak, the sick and those in need, with a preference for the poorest, in the alleviation of their suffering and without any type of discrimination.



The mission is to work collaboratively, through the provision of Person Centred, Rights Based services we empower and support children and adults with intellectual disability and mental health support needs to enjoy valued, meaningful and inclusive lives.

The vision is for individuals to live a life of their choosing as equal citizens of our society.

Our values are Hospitality, Compassion and Respect.

The philosophy of work is based on the beliefs and values of Saint John of God which hold that all people are the creation of God, with intrinsic dignity.

Saint John of God Community Services clg seek to work for the personal development, education, and advancement of persons with intellectual disability and persons with mental health support needs through the provision of a range of health-related social care services mainly in community-based settings. These include day, residential and respite services, outpatient clinics, day hospitals and acute inpatient treatment at Saint John of God Hospital. The services are funded through the Health Services Executive (HSE).

1.2 Intellectual Disability Service Provision

Saint John of God Community Services clg provided services and supports to over 8,000 children, adolescents and adults with intellectual disability or mental health support needs at its regional services in Ireland. The organisation is configured into five operating regions with a Regional Management Team responsible for the operational delivery of services and supports in each region.

Day, residential and respite services are provided to children and or adults with intellectual disability at:

- Saint John of God Dublin South East Services
- Saint John of God Liffey Services
- Saint John of God North East Services
- Saint John of God Kerry Services

TRUSTEES REPORT

1.3 Mental Health Service Provision

Saint John of God Community Mental Health Service provides care and treatment to children and adolescents from Tallaght, Dublin West down the East Coast to Arklow, Co. Wicklow. Services are provided to adults at various locations in South Dublin. As a community based Mental Health Services, the focus is on providing treatment and supports in out-patient settings. Saint John of God Community Mental Health Services has an Agreement with Saint John of God Hospital for the provision of adult in-patient care and consistently and safely achieves one of the lowest in-patient admission rates in the country.

The Adult Mental Health Services caters for a catchment area population of 172,000. The Child and Adolescent services provide for a catchment area population of 645,000.

It is the stated aim of the Mental Health Commission Quality Framework (2007) that all those who attend a mental health service in Ireland should experience a holistic seamless service that is delivered in a consistent and timely fashion which facilitates and promotes the continuity of care.

2. ACHIEVEMENTS AND PERFORMANCE

2.1 Strategic Objectives 2023 - 2025

During the first quarter of 2023 the Board adopted and published the Strategic Plan 2023 - 2025. This plan set the following as their key objectives:

- Further develop and deliver high quality, person centred, human rights-based services and supports;
- Compliance with HIQA and Company law;
- Individual supported by services, with their families and circle of support being active participants in the delivery of services;
- Maintain and develop a culture, structure and identity to deliver on the Vision and Mission in accordance with the Values and ethos of Saint John of God Community Services clg;
- Achieve permanent Financial and Operational Sustainability and be the Provider of Choice for the community supported by Saint John of God Community Services clg;
- Enhance Governance and Compliance structures, systems, and processes to ensure that the provision of service is in compliance with legislative and regulatory requirements.

This Strategic Plan is supported by the development of an Annual Plan setting out the actions required to meet the key strategic goals and objectives. Key Performance Indicators (KPIs) are established for each goal and objective. The achievement of these KPIs will help measure performance and guide the development of plans. The Chief Executive and Board monitor plan implementation progress.

2.2 Residential Service Provision Transforming Lives

Saint John of God Community Services clg is committed to the provision and development of community based residential services. The reconfiguration of residential services, and in particular, the transition of residential services from campus-based settings to community living as set out in the national policy document 'A Time to Move On' is a key objective. To date, Saint John of God Dublin South East is the only Region to have completely de-congregated. Liffey Services have 40 residents on campus in Kildare, Kerry Services have 55 residents on campus in Beaufort and North-East Service de-congregation process is well progressed with only 13 remaining on the campus.

TRUSTEES REPORT

2.3 Residential Service Provision – Registration

The responsibility for the registration of designated centres for people with disabilities in Ireland rests with the Health Information and Quality Authority (HIQA).

Designated Centres are registered for a period of three years. In 2024, 37 designated centres were successfully re-registered by the Authority. Four new designated centres were registered in 2024. At the end of 2024, 108 registered designated centres were operational across Community Services.

Through the course of the three-year registration cycle, HIQA maintains an active ongoing regime of monitoring and inspection. In 2024, HIQA completed 59 inspections in 50 of the DCs, opening a total of 883 regulations. Our compliance rates were 79% at full compliance, 13% substantially compliant and 8% non-compliant with the regulations.

Enhanced governance and oversight systems are developed and implemented. Barriers to identified non-compliance with the regulations are escalated through internal committee structures for assistance with resolution. The primary areas of non-compliance relate to Regulation 28 Fire Precautions, Regulation 17 Premises and Regulation 26 Risk Management Procedures.

The Board Sub Committee on Quality, Safety and Regulatory Compliance continues to maintain oversight of compliance with the Regulations and the implementation of actions to achieve full compliance.

2.4 Day Service Provision – embracing New Directions

Since 2012, the approach to delivering day and personal support services for adults with disabilities in Ireland has been framed by HSE National New Directions Standards, a national policy document which envisages a model of individualised supports with a focus on person centred services, community inclusion and active citizenship which places a premium on making sure that being part of one's local community is a real option for adults supported by our services. Day Services continued their efforts to progress development of services aligned to New Directions in 2024, however for some regional services they were significantly impacted by recruitment and staffing challenges.

2.5 Person Centred Planning

Saint John of God Community Services Person-Centred Planning Framework is centred on the Nine Outcome Domains identified by the National Disability Authority. The Outcome Domains reflect the areas of life that are important to all citizens. These domains as outlined below guide the services and supports:

- Living in their own home in the community.
- Exercising choice and control in their everyday lives.
- Participating in social and civic life.
- Meaningful personal relationships.
- Opportunity for personal development and fulfilment of aspirations.
- Have a job or other valued social role.
- Enjoying a good quality of life and wellbeing.
- Achieving best possible health.
- Safety, security, and freedom from abuse.

Saint John of God Community Services clg have aligned their policy to the HSE National Person-Centred Planning Framework and established a policy review group to progress an update of this policy for 2025.

TRUSTEES REPORT

2.6 Assisted Decision Making

The Assisted Decision-Making (ADM) Capacity Act 2015 commenced in April 2023. The provisions of the Act are welcomed from a human rights perspective and present significant challenges for our day-to-day practice and the culture of our organisation. The National Oversight Committee continued its work in 2024 with a key focus on supporting the work of the Regional Implementation Committees.

The Organisational ADM (Capacity) Oversight Committee under the remit of the Programme, Quality and Safety Department (PQSD) continued its work throughout 2024 with a key focus on supported Regional Implementation Committees.

The following is a number of key achievements for 2024:

- Ongoing provision of awareness of ADM across the organisation through the dissemination of education, training and information. Provision of updated information and materials on the staff intranet. A specific focus on exiting Wardship with circulation of information to Services. A draft guidance document was completed to support individualised informed decision making associated with potential high- risk decisions and this was piloted in one region.
- Progressing an ADM Strategy and Implementation Plan for Saint John of God Community Services to support greater learning and enhanced practice aligned to a human rights-based approach.
- To support and embed the ADM principles into practice at a regional level, a number of initiatives were further developed including the ADM Support and Mentoring Group.
- Working in collaboration with national stakeholders including the HSE National Equality and Human Rights Office and Decision Support Services to support ongoing implementation of the key elements of ADM legislation.
- On-going updating of Saint John of God Community Services clg policies in line with ADM principles.
- A review commenced of Saint John of God Community Services clg Standard Operation Procedure (SOP) on Consent in line with the updated HSE National policy.

There will be a continued focus on supporting practice and culture aligned to a human rights approach in 2025 with the inputs of more focussed training and education for staff and individuals supported and continued efforts to explore the provision of information to families.

2.7 Safeguarding

Saint John of God Community Services clg is deeply committed to its safeguarding responsibilities and has in place a comprehensive framework that is fully aligned with Children First: National Guidance for the Protection and Welfare of Children (2017, Department of Children and Youth Affairs), the HSE Safeguarding Vulnerable Persons at Risk of Abuse (2014) policy and procedures, and Trust in Care policies. This framework incorporates clear and robust reporting mechanisms to ensure the timely and appropriate referral of concerns to both internal and statutory authorities.

2.8 Quality and Qualifications Ireland (QQI) Accredited Programmes

Following on from Saint John of God Community Services clg successful initial access to validation to become one provider of QQI accredited programme and under the leadership and guidance of the PQS Department, the next stage of the process was progressed to secure Programme Validation.

To support this process the Programme Development and Review Team co-ordinated the development of two new programmes – Community Education Level 1 and 2. The Saint John of God Community Services clg QQI

TRUSTEES REPORT

2.8 Quality and Qualifications Ireland (QQI) Accredited Programmes - continued

Academic Committee for QQI Training and Education met on several occasions to oversee and approve the programmes prior to submission to QQI for validation in November 2024. Quarterly reports were made to the Quality, Safety and Regulatory Compliance Sub Committee of the Board.

2.9 Driving quality and continuous improvement

Saint John of God Community Services clg believes that a commitment to continuous improvement in quality at all levels is essential across all aspects of service provision and delivery. The organisation maintains Quality and Safety Committees at both Executive and Regional level to monitor and maintain that commitment. In 2024, those groups focused their attention on the development, implementation and monitoring of systems, policy, and procedures to advance the quality agenda.

Saint John of God Community Services clg has a diverse suite of policies and procedures to support the provision of services. The following policies and procedures were approved in 2024 following review and alignment to ADM requirements:

- Supports Policy for Individuals with an Intellectual Disability (Admission / Entry / Transition / Transfer / Discharge / Exit).
- Enabling Restriction Free Practices and Environments Policy (as we support Individuals with areas of concern of risk of serious harm).
- Saint John of God Community Services clg Safeguarding SOP in relation to the HSE Safeguarding Vulnerable Persons at Risk of Abuse National Policy and Procedures 2014.
- Dysphagia/Eating, Drinking, Swallowing (EDS) Policy and Procedure for Adults.

The Board approved an extension to the provision of several current policies pending their review with the primary focus on their alignment to the requirements of the Assisted Decision-Making legislation.

2.10 Innovation in the Use of Technology to Enhance Outcomes

Saint John of God Community Services clg continues to leverage technology to realise its mission and deliver high-quality, person-centred support. Building on foundations laid in previous years, 2024 saw significant progress in Assistive Technology (AT), and digital inclusion. Key achievements included:

- **Peer Digital Skills & Inclusive Assistive Technology – Digi Coaches (SAID Project | Erasmus +)**
Fifteen Digi Coaches trained under the SAID project which facilitated 100 one-on-one and small-group sessions with peers and primary-school students across Dublin and Kerry. Learners explored accessible creation and STEM tools such as Book Creator, Osmo, green-screen apps, and iRobot, plus built-in mobile accessibility features (speech-to-text and text-to-speech). Feedback shows significant gains in digital confidence and independent learning.
- **CREATE - Funded AT Passport 2.0**
The second-generation self-assessment web-app supported 20 individuals from outside disability services, including six Saint John of God Community Services clg staff and two Assistive Technology (AT) users, to identify and secure the necessary assistive technology. Bespoke AT Passports guided funding applications and purchasing, enabling people to work, learn and stay connected.
- **Inclusive Arts & Sensory ICT – “Our Place” (ReThink Ireland)**
Funding enabled a mobile AT & ICT sensory suite featuring vibro-acoustic seating, luminaria and adaptive lighting, bubble and fibre-optic tools, and a 12-channel bi-aural soundscape. Debuting at the RHA Gallery in March 2024, the installation introduced more than 3,500 visitors to the possibilities of inclusive digital arts.

TRUSTEES REPORT

2.10 Innovation in the Use of Technology to Enhance Outcomes - continued

- **Augmentative or Alternative Communication (AAC) Touchscreen Roll-out in Services**
With support from Parents & Friends associations and local management, 12 large-format touchscreen devices were mounted in communal areas across day and residential settings. Preloaded with symbol-based AAC and text-to-speech software, the screens have already enhanced group decision-making and participation to support modelling.
- **Digital Person-Centred Planning System & HSE Scaling Grant**
Liffey Services secured funding to expand its person-centred planning platform to capture all personal health and support information, eliminating paper records and giving plan owners accessible, real-time access to their data. A €100,000 HSE scaling grant secured in December 2024 funds full integration across Liffey Services, supporting the vision of one person, one plan and ensuring the right people have the right information at the right time.

2.11 Engaging with community

Social investment is about investing in people. It requires initiatives designed to strengthen people's skills and capacities and support them to participate fully in employment and social life. The continued development of social capital and the building of social alliances including the alliance with academic institutions are vital to the development of our services and the provision of quality services. The recommendations of the Sustainability Impact Assessment (SIA) process place a renewed emphasis on the importance of social capital and the building of community alliances. In 2024 we completed a pilot program in Kerry to support people to integrate more with their communities. This entailed our staff supporting people to engage with local organisations, social events and community activities. As a result of the success of this pilot, additional funding has been approved to expand the concept in 2025.

As part of the continued roll out of the HSE Transforming Lives policy we completed the move to community living for the residents of a congregate setting in Dublin South East Region. Funding was also approved to complete the move to community living for all remaining residents in Drumcar Co. Louth. Challenges in sourcing housing and getting funding to purchase and adapt any houses we do source has made it very difficult to complete further residential placements.

With regard to New Directions policy for Day Services we continue to develop and expand these services to provide education employment and development opportunities. In 2024 we took in 20 new people to our school leaver programmes. In total over 1,300 people avail of our Day Services.

2.12 Volunteering

The Board acknowledges and appreciates the contribution of volunteers and the enhancement of services and supports resulting from their association with services. Volunteers work with staff to support people through various programmes of care, work, education, and leisure to achieve enhanced personal outcomes for the individual. Volunteers provide a value-added contribution in support of individuals through fundraising initiatives and the development of our service facilities and supports. The reformed model of service delivery identified in the Report of the SIA, as Disability Services Re-imagined requires a renewed focus on the recruitment of volunteers with a recognition of the importance of and the value that volunteers bring to service delivery.

TRUSTEES REPORT

2.13 Funding

The adequacy of funding to meet the needs of people supported continues to be a considerable challenge facing the company. The need to continue with the provision, development, and enhancement of safe and effective services, in line with regulatory requirements, continues to put pressure on the financial allocation.

Tight budgetary control and supplementary funding received from the HSE enabled the company to achieve a breakeven position in 2024, the financial review is presented in section 3.

2.14 Compliance

The Board is committed to the implementation of the highest standards of corporate governance and compliance with legislation and the requirements of the HSE and the Charities Regulator.

A Compliance Register and Compliance Action Plan is prepared identifying the scale of legislative requirements with which the Board is required to ensure that services operate within. Policies and procedures are developed and approved by the Board to give effect to the implementation of these legislative requirements. The action plan is in place towards achieving high levels of compliance with all legislative requirements.

Community Services appointed a Director of Audit Risk and Compliance in December 2024, and funding is allocated by the HSE to recruit an Internal Auditor. A singular post for Internal Audit falls well short of and is insufficient of the requirements for the completion of a comprehensive programme of Internal Audit. The requirements for a fully functioning Audit, Risk and Compliance directorate are set out in the report of the SIA. This is a very significant gap and poses a risk to the organisation. Despite extensive efforts, the recruitment of the singular Internal Auditor through specialised financial recruitment agencies remains difficult and this has been a legacy issue for Community Services for some time.

The Internal Control Questionnaire and the Annual Assurance Statement has been completed by senior managers across Community Services. The report of the collated data indicates significant levels of compliance with the application of internal controls and adherence to the required policies and procedures. Improvements continue to be required in relation to the development of Capital Assets Registers and the implementation of actions to comply with the Climate Action and Low Carbon Development (Amendment) Act 2021.

The Executive Management Team prepares an annual report on compliance to provide the Board with assurances in preparation for the completion and submission of the Annual Compliance Statement to the HSE. The Code of Governance of the Charities Regulator is reviewed annually.

2.15 Energy efficiency

The Sustainable Energy Authority of Ireland (SEAI) was established as Ireland's national energy authority. Under the Sustainable Energy Act all public sector bodies are required to report details of their energy performance directly to SEAI each year. While improvements are recorded for 2024 in electrical and transport categories, it is recognised that a strong strategy and a focus of attention, together with the requisite funding is required to meet targets between now and 2030.

The financial difficulties and uncertain future impeded the organisations opportunity to engage in any capital projects relating to energy management. However, many Services have engaged in Reduce Reuse Recycle projects, and a modest reduction in usage has been achieved to date.

TRUSTEES REPORT

2.15 Energy efficiency - continued

An Energy Management Governance structure is in place and each regional service is working with SEAI consultants and HSE Energy Performance Officers to commence Energy audits and developing a Register of Opportunities for projects which will create energy efficiencies. Success will depend on the availability of external funding for such projects.

Saint John of God Community Services clg has an enduring responsibility to demonstrate strong resource stewardship, including our environmental resources and our impact on the environment. We have prepared an Environmental Sustainability Strategy (2024 to 2029) which demonstrates the aspirations and strong commitment from Saint John of God Community Services clg Board, Executive, Staff, and service users, and is a call to action as we continue to improve our performance in this critical area.

2.16 Our Impact - Statistical Analysis

Saint John of God Community Services clg supports children and adults with intellectual disability, and children adolescents and adults with mental health support needs. It supports approximately 8,000 children and adults annually with over 3,000 staff and volunteers. The following sets out the detail of the individuals we support in both Intellectual Disability and Community Mental Health Services.

(a) Intellectual Disability Services

Detail of Service provided	Dublin South East Services	Kerry Services	North East Services	Liffey Services	Total 2024	Total 2023
	No. of service users	No. of service users	No. of service users	No. of service users	No. of service users	No. of service users
Residential	172	92	209	243	716	715
Day Services	393	166	124	509	1,192	1,205
Respite of Adults	110	6	-	81	197	253
Respite for children	30	51	-	47	128	124

TRUSTEES REPORT

2.16 Our Impact - Statistical Analysis - continued

(b) Mental Health Services

2024	Cluain Mhuire (Adult Service)	Lucena (Children's Service)
	No. of service users	No. of service users
Total Referrals	1,641	3,085
Referrals Accepted	1,452	2,246
Referrals Declined	189	839
Total Outpatient Appointments	44,836	55,388

2023	Cluain Mhuire (Adult Service)	Lucena (Children's Service)
	No. of service users	No. of service users
Total Referrals	1,887	3,432
Referrals Accepted	1,508	2,475
Referrals Declined	379	957
Total Outpatient Appointments	42,153	44,386

The number of referrals to Child and Adolescent and Adult Community Mental Health Services has increased very significantly since the pandemic. Referrals of young people with eating disorders has increased by 400% in the same period. Referrals to adult mental health services increased by 45%.

In 2024 the reallocation of clinical teams to Primary Care centres commenced with one adult mental health team relocating to Dun Laoghaire Primary Care Centre. In addition, a CAMHS Early intervention in psychosis commenced within our catchment area. Additional funding and posts were allocated by the HSE under the CAMHS Waitlist initiative to include psychiatry and psychology on one-year contracts

Additional funding and posts were allocated by the HSE in 2024 for development of specialist services to meet the needs of children and young people and adults. These developments include:

Child and Adolescent Mental Health Services

- Early Detection and Intervention of Psychosis
- Eating Disorder Service
- CAMHS Hub
- Crisis Café

Adult Mental Health Services

- Rehabilitation Service
- Mental Health Intellectual Disability Teams
- Crisis Resolution Service

Additional funding and posts were also allocated by the HSE to further develop DETECT, the Early Intervention Service for Psychosis for adults and Team Co-ordinators and additional post to reduce waiting times for children and young people to access services.

TRUSTEES REPORT

2.17 Our Geographical Impact Review

Saint John of God Kerry Services

Training, employment, social and residential programmes for people with intellectual disabilities in County Kerry.



Saint John of God North East Services

Day and residential services to adults with intellectual disabilities in Louth, Meath and Monaghan.

Saint John of God Liffey Services

Day, residential and respite services to children and adults with intellectual disabilities in North Kildare and Dublin South West and Dublin South City.

Dublin South East Services

A network of day, education, training, employment and residential and respite services to children and adults with intellectual disabilities in South East Dublin and North Wicklow including St Augustine's co-educational school and City Gate Services supporting individuals in accessing and sustaining their own homes.

Saint John of God Community Mental Health Services

Cluain Mhuire provides community mental health programmes for the adult population of Dun Laoghaire-Rathdown.

Lucena Clinic provides child and adolescent mental health programmes in Dublin South, parts of Dublin West and County Wicklow.

TRUSTEES REPORT

3. FINANCIAL REVIEW

Saint John of God Community Services clg primary activity is the provision of Intellectual Disability and Community Mental Health Services. 2024 continued to be a challenging year for Saint John of God Community Services clg and its operating environment.

Financial sustainability remains a key priority. The company is dependent on the HSE support to maintain existing levels of funding and to provide additional funding to meet inflationary pressures, the increasingly onerous cost of maintaining regulatory compliance and to support new services and changing service user needs. Without adequate funding, the company's ability to maintain current service levels and meet regulatory requirements is at significant risk.

For the current financial year, the company reported a minor operating surplus of €21k. In 2024 funding of €251.8m (2023: €234.5m) was received to meet pay and non-pay costs of €251.8m (2023: €233.9m). The awarding of three Public Sector Pay adjustments during the year (January 24: 2.25%, June 24: 1% and October 24: 1%) combined with an increase in average wholetime equivalents to 2,555 (2023: 2,515) contributed to higher overall pay costs of €191.6m (2023: €179.9m). Ongoing staff shortages in the sector and recruitment challenges have led to certain vacant positions being resourced through overtime and agency (Notes 10 & 11).

Non-Pay costs of €40.8m (2023: €37.5m) continued to be impacted by inflationary pressures, a significant increase in spend on psychiatric in-hospital bed usage, and the ongoing costs of maintaining regulatory compliant facilities and services (Notes 10 & 11).

The Company's cash position improved to €2.6m (2023: €1.9m) while net current liabilities improved marginally to €24.6m (2023: €24.7m). Included in creditors (Note 16) is €13.7m (2023: €16.6m) of advanced funding provided by the HSE.

Disappointingly, the company continues to report negative balance sheet reserves which on 31 December 2024 amounted to €4.9m (2023: €4.9m) and which is comprised of Restricted Capital Endowment Fund of €26.1m, (which primarily represent the Saint John of Gods Community Services share of property assets donated by the Saint John of God Order in 2015), net of a cumulative deficit on HSE funded restricted activities of €24.8m (2023: €24.8m), as well as a cumulative deficit forward on unrestricted funds of €6.2m (2023: €6.2m).

The company has been in negotiations with the HSE for the past number of years in relation to the overall funding situation including the funding of legacy deficits. Agreement was reached with the HSE on 26 February 2024 that enabled the company to continue with the provision of services. The key aspects of that agreement included the commitment by the HSE that funding would be sought through the annual budget estimate process to implement proposals arising from the Sustainability Impact Assessment.

Furthermore, since the balance sheet date, on 30 June 2025, the Board received a formal offer from DCDE of €18m to partially resolve legacy accumulated deficits. It is anticipated that this proposed once-off supplementary grant provision will be offset against out-of-profile funding advances received in late 2024. This support offer was accepted by the Board on 24 July 2025. However, at the date of signing, the Board considers that uncertainty remains regarding the mechanism for grant provision and timing of receipt of the proposed financial support in full. Accordingly, the related once-off supplementary grant inflow is not regarded as certain until the impact of the debt forgiveness has been realised in full. As a result, this amount has been disclosed as a contingent asset in the 2024 financial statements.

TRUSTEES REPORT

4. PLANS FOR FUTURE PERIODS

2025 will be a year of continued change and challenge with a focus on engagement with the HSE around resolving the legacy funding deficit and implementing the proposals arising from the Sustainability Impact Assessment and achieving the objectives set out in the Strategic Plan 2023 – 2025.

4.1 Service Delivery - Intellectual Disability Services

Transforming Lives is the National Programme supporting the transition of residents from campus-based designated centres to community living. The progression of the Transforming Lives programme in 2024 remains dependent on funding from the HSE to support the continued transition of residents from campus-based settings to community living.

Capital and revenue funding has been committed by the HSE for the purchase and adaptation of two new community houses in Kerry being developed by Saint John of God Housing Association to support the transition of eight residents from Saint Mary of the Angels to community living. The progression of these houses has been negatively impacted by increasing costs and the limitations of the Capital Assistance Scheme (CAS), the latter being a matter of discussion at government department level.

A plan is agreed with the HSE for the development of specialist services for six residents who currently reside at Saint Mary's Drumcar. The development of these specialist facilities together with the development of two purposed built houses in partnership with Saint John of God Housing Association will support the transition of the final group of residents from Saint Mary's.

Phased plans have been developed to support the transition of residents from campus-based services to community living, with implementation anticipated over the coming years. Additional residential services were developed in Dublin South East Services in 2024 with eight individuals who lived at home with their families, securing residential placement.

The Model of Service provision in line with Government Policy, Legislation and International Best Practice was reviewed as part of the Sustainability Impact Assessment. This review challenged the traditional models of service delivery and guide us towards the development of innovative practices to support the person-centred wishes and the will and preference of each individual availing of our services with a key focus on supporting individuals to actively participate in the life of the communities in which they live.

In 2024 and as an output from the SIA process, HSE allocated dedicated funding to progress several Demonstration Projects which are aligned to key themes of person centredness, access to community services, collaboration, innovation, capacity building, enabling and enhancing natural supports.

These projects included a Community Connector Initiative which is aligned to New Direction Standards, and funding for three posts was secured to commence a pilot project. A funding application for additional Community Connector posts was submitted to the Budget Estimates 2024. A pilot programme for the development of alternative model of non-residential respite is planned at Kerry Services. Steering groups were established with the involvement of HSE to scope out both projects which are committed to supporting individuals to develop and maintain valued roles in community and extend their natural networks of support through building social connections. A programme of training will be provided to support the development of these projects.

Day services will continue to align and develop in accordance with the Interim Standards for New Directions. New Directions is the national policy guiding the development and delivery of day services. The Sustainability Impact Assessment includes a plan with costings for the provision of all day services in accordance with New Directions.

TRUSTEES REPORT

4.2 Service Delivery - Mental Health Services

Community Mental Health Services are collaborating with the HSE to plan for the co-location of mental health services in Primary Care settings. The Primary Care building was occupied in 2024. Planning for the further co-location of community mental health services in South Dublin has commenced.

Additional funding and posts are allocated by the HSE to Community Mental Health Services in 2024 to enhance existing clinical teams and further develop specialist services.

In addition to the allocation of funding for the enhancement of clinical teams and specialist services, the HSE have allocated additional temporary funding to address the waitlist for child and adolescent services and support the provision of therapy services to children and young people.

The Board welcomes the development of additional staff for the core and specialist services but remains concerned that the staffing level of the Community Mental Health Teams remains short of the recommended levels set out in Vision for Change.

4.3 The Voice of the Person (Advocacy)

Saint John of God Community Services clg are committed to Advocacy and Engagement with Individuals supported and Families, prioritising the Voice of the person supported at all levels of the organisation with the alignment of services and supports to their vision to ensure Individuals are living a life of their choosing as equal citizens of our society and delivering on a Human Rights Based Approach. Services have a long tradition of supporting and facilitating the development of advocacy initiatives.

Saint John of God Community Services clg have in their Strategic Plan 2023 – 2025, set out a key priority relating to Advocacy and the PQS Department developed a draft Advocacy Strategy which was presented to Saint John of God Community Services clg Board in 2024. This strategy is informed by the feedback and consultation with individuals supported, families, front line staff, managers, management teams, senior leadership teams and the Board. The aim of this Strategy is to drive a strong advocacy culture, increase advocacy awareness, support greater advocacy structures and place individuals/service users at the heart of practices, processes, programmes, policies and systems at all levels of the organisation. This strategy puts a lens on the involvement of individuals supported in co-design, co-decision making and co-implementation. There is a strong focus on capacity building for self-advocates, training and education for staff and the introduction of Advocacy Champions and effective mentoring structures. This is framed within a change management approach and incorporates key draft recommendations that will be finalised in 2025, following consultation with self-advocates, staff and management across the organisation.

4.4 Aging

The age profile of people attending our services has changed significantly. Over eighty percent of residents are over 40 years of age. People with Down Syndrome present with a higher risk of developing Dementia. In general, our approach is to support individuals to age in place. However, it is recognised that a time may come when it is no longer appropriate for an individual to be supported in their own home. Following on from completion of the Sustainability Impact Assessment process, it was recognised the need to further explore and scope out the requirement to meet the specialist needs of individuals who are aging and presenting with changing needs. This is also included in the Strategic Plan 2023 - 2025 and it requires dedicated project teams and resources to progress forward. A facility at North East Services is approved for development by the HSE to meet the needs of people at end of life and have significant medical care needs, at Hilltop in Dundalk.

TRUSTEES REPORT

4.5. Community Partnership

The active participation of the people supported in the community in which they live is core to Saint John of God Community Services clg mission. Local services are focused on the development of partnerships with community groups and organisations to support people to actively engage in training, recreational and occupational activities. This engagement will be further enhanced with the engagement of Community Connectors.

4.6. Technology

We recognise the critical importance of the data we capture on the people we support. This data is invaluable for service delivery and is also a target for external threats. Therefore, we are committed to investing in security measures in line with the new NIS 2 standard. Ensuring robust security and proactive responses is essential to serving our staff and service users effectively.

In 2025, the organisation will commission improvements funded last year to enhance our critical infrastructure, eliminating risks associated with outdated equipment. We are also working towards creating an independent ICT structure in Saint John of God Community Services clg.

Leadership will continue collaborating with the HSE on national systems and, where necessary, develop and implement business systems to support our operations. Finally, we are dedicated to developing a robust ICT strategy that aligns with and supports our overall business strategy.

4.7 Human Resources

Saint John of God Community Services clg employed on average 2,555 (2023: 2,515) whole time equivalents (WTE) staff to provide services and supports in 2024. The contribution and commitment of each staff member is vital to the organisation and the achievement of our aims and objectives. The Board acknowledges the continued commitment and dedication of staff, to do all that is possible to maintain the provision of high-quality services and supports with a focus to support people as active citizens of the community in which they live.

The staff of Saint John of God Community Services clg are key to the provision of quality services and supports. A key priority has been to reduce reliance on both overtime and agency by hiring more staff directly. This focus combined with initiatives designed to reduce staff turnover, increase retention rates and lower absenteeism has helped improve the organisations financial solvency. Notable achievements include:

- **Recruitment:** the organisation welcomed 100 new joiners, and the relief panel grew by over 30 WTE.
- **Staff turnover:** for the third successive year turnover rates have improved.
- **Culture:** following the positive results from the cultural audit, a line management led programme designed to boost and enhance employee engagement was launched in 2024.
- **Training:** launched a major programme to overhaul how training is organised & delivered (Helm).
- **Gender Pay gap:** for the third consecutive year, gender pay gap improved.
- **Industrial Relations:** collaborative engagement with Unions has helped ensure positive industrial and employee relations during 2024.

TRUSTEES REPORT

4.8 Research

Saint John of God Community Services clg have a long history of research. With the support of the Research Foundation, many staff will be supported to continue research to inform best practice service delivery across intellectual disability and mental health services.

The Executive and Regional Quality and Safety Governance Committees will further develop, implement and evaluate programmes and systems to enhance the development and delivery of services and supports.

4.9 Volunteering

Volunteers continue to make an invaluable contribution to our services and play a vital role in supporting individuals to achieve their personal goals and aspirations. They also organise fundraising events that directly benefit our programmes and services. In the coming year, we aim to focus on expanding our volunteer base and providing enhanced training and development opportunities to further strengthen their skills and the meaningful impact they have on the lives of those we support.

4.10 Factors Relevant to Achieving the Objectives

Having the necessary resources to implement and achieve the objectives of the company requires sufficient funding from HSE and various government departments. State funding, supplemented by fundraising income, is vital to the organisation to enable the provision and development of quality services and supports.

The Board and the Executive Management team are actively engaging with the HSE to advance the implementation of the Sustainability Impact Assessment recommendations. The HSE has committed to seeking the funding to implement these recommendations through the annual Estimates process.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board continues to support the following Board Sub Committees with a focus on maintaining comprehensive oversight of all aspects of the organisation:

- Audit, Risk and Compliance Committee
- Finance and Human Resources Committee
- Quality, Safety and Regulatory Compliance Committee
- Nominations, Performance and Governance Committee

The Board Committees discharge their functions in accordance with the Terms of Reference of each committee as approved by the Board.

5.1 Audit, Risk and Compliance Sub Committee

The purpose of the Audit, Risk and Compliance Sub Committee is to provide independent, objective, and timely advice to the Board on the financial reporting process and the judgements associated therewith to ensure the balance, transparency, and integrity of the business. The Audit, Risk and Compliance Sub Committee oversees the implementation of Risk Management Policies and Risk Register Systems and reviews the scope and effectiveness of internal financial control and the internal audit function. The Committee is also responsible for the review of the external audit process.

TRUSTEES REPORT

5.2 Finance and Human Resources Sub Committee

The purpose of the Finance and Human Resources Sub Committee is to oversee and ensure the effective financial and human resources management of Saint John of God Community Services clg, including the system of financial controls, and monitoring of their implementation.

5.3 Quality, Safety and Regulatory Compliance Sub Committee

The purpose of the Quality, Safety and Regulatory Compliance Sub Committee is to provide assurance to the Board that there are appropriate and effective systems, structures and processes in place that cover all aspects of clinical and social care safety, and occupational safety and to set and monitor the delivery of Key Performance Indicators for the Quality, Safety and Compliance function at executive and local levels.

5.4 Nominations, Performance and Governance Committee

The remit of this committee is to provide an independent and objective review in relation to corporate governance, fiduciary responsibilities and succession planning.

5.5 Attendance at Board Sub Committee Meetings

Finance and Human Resources Committee	Eligible	Attended	Audit, Risk and Compliance Committee	Eligible	Attended
Gerard O'Sullivan (Chair)	8	8	Ivan Schuster (independent Chair, non-director)	9	8
Kieran Carolan	8	8	Gerard Boyle	9	8
James Hussey (resigned 30 May 2024)	3	3	Eimer O'Rourke (resigned 26 February 2024)	1	1
Ronan Redmond (appointed 24 April 2024)	6	6	Elma Clancy (stepped down 15 October 2024)	8	7
			Gerard O'Sullivan	9	9

Board Nominations, Performance, and Governance Committee	Eligible	Attended	Board Quality, Safety and Regulatory Compliance Committee	Eligible	Attended
Gerard Boyle	7	7	Shane Hill	6	6
Eimer O'Rourke (resigned 26 February 2024)	2	2	Theresa Ghalaieny	6	6
Kieran Carolan	7	7	Elma Clancy (appointed 20 November 2024)	1	1

TRUSTEES REPORT

5.6 Board and Sub Committee Oversight

The Board and the Board Sub Committees maintained oversight inter alia of the following in 2024:

- Risk Management processes and systems and the management of Red Risks
- Financial and Human Resources metrics
- Quality and Safety metrics
- Sustainability Impact Assessment process with the HSE
- Submission of Reports to HSE and Regulatory Bodies
- Internal Audits and the implementation of action plans to address areas for improvement
- Recruitment process for appointment of directors to the Board in accordance with a competency-based framework
- Approval of Policies and Procedures to support the provision of services in accordance with best practice
- The development of Strategic Plan 2023-2025 and the review of action plans to achieve the objectives set out in the strategy
- Programme of Internal and External Audits
- Operational Performance
- Service developments at Community Mental Health Services

6. REFERENCE AND ADMINISTRATION DETAILS

Information about the charity, including the name, registration number, address, and key contacts such as directors' and senior management is included on page 2.

7. STATEMENT OF DIRECTORS' (TRUSTEES') RESPONSIBILITIES

A declaration of the directors' (trustees') responsibilities in preparing the financial statements and ensuring they comply with legal obligations is included on page 3.

Approved on behalf of the Board



Charles Watchorn

(Chairperson)



Gerard O'Sullivan

(Director)

Date: 13 November 2025

Independent auditors' report to the members of Saint John of God Community Services Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

In our opinion, Saint John of God Community Services Company Limited by Guarantee's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2024 and of its net incoming resources and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Directors' Report and Financial Statements, which comprise:

- the balance sheet as at 31 December 2024;
 - the statement of financial activities for the year then ended;
 - the cash flow statement for the year then ended;
 - the statement of changes in funds for the year then ended; and
 - the notes to the financial statements, which include a description of the significant accounting policies.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 on which the financial statements are authorised for issue.

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.

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

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

Reporting on other information

The other information comprises all of the information in the Directors' Report and Financial Statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2024 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our 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.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of directors' responsibilities set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have 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.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
 - In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
 - The financial statements are in agreement with the accounting records.
-

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.



Aisling Meagher
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
13 November 2025

- The maintenance and integrity of the Saint John of God Community Services Company Limited by Guarantee website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Financial Activities Financial Year Ended 31 December 2024		Restricted	Unrestricted	Endowment Funds	Total
	Note	2024 €	2024 €	2024 €	2024 €
Income and endowments from:					
Donations and legacies	6	298,770	0	0	298,770
Earned from charitable activities	7	231,684,438	0	0	231,684,438
Earned from other trading activities	8	615,082	211,932	0	827,014
Pension Related Income	9	19,022,260	0	0	19,022,260
Total income and endowments		251,620,550	211,932	0	251,832,482
Expenditure					
Expenditure on charitable activities	10	232,222,995	180,202	0	232,403,197
Pension related Expenditure	9	19,408,143	0	0	19,408,143
Total expenditure		251,631,138	180,202	0	251,811,340
Net income/(expenditure)		(10,588)	31,730	0	21,142
Transfers between funds		0	0	0	0
Net movements in funds		(10,588)	31,730	0	21,142
Reconciliation of funds:					
Total funds brought forward		(24,808,089)	(6,193,649)	26,065,069	(4,936,669)
Total funds carried forward		(24,818,677)	(6,161,919)	26,065,069	(4,915,527)

SAINT JOHN OF GOD COMMUNITY SERVICES CLG
ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Financial Activities		Restricted	Unrestricted	Endowment	Total
Financial Year Ended 31 December 2023					
	Note	2023	2023	2023	2023
		€	€	€	€
Income and endowments from:					
Donations and legacies	6	561,310	0	0	561,310
Earned from charitable activities	7	216,621,376	0	0	216,621,376
Earned from other trading activities	8	493,732	223,889	0	717,621
Pension Related Income	9	16,560,750	0	0	16,560,750
Other income		16,331	0	0	16,331
Total income and endowments		234,253,499	223,889	0	234,477,388
Expenditure					
Expenditure on charitable activities	10	217,214,071	159,480	0	217,373,551
Pension related Expenditure	9	16,553,590	0	0	16,553,590
Total expenditure		233,767,661	159,480	0	233,927,141
Net income/(expenditure)		485,838	64,409	0	550,247
Transfers between funds		0	0	0	0
Net movements in funds		485,838	64,409	0	550,247
Reconciliation of funds:					
Total funds brought forward		(25,293,927)	(6,258,058)	26,065,069	(5,486,916)
Total funds carried forward		(24,808,089)	(6,193,649)	26,065,069	(4,936,669)

Statement of Financial Position
Financial Year Ended 31 December 2024

	Note	2024 €	2023 €
Fixed Assets			
Tangible Fixed Assets	14	<u>19,649,058</u>	<u>19,795,224</u>
		19,649,058	19,795,224
Current Assets			
Debtors and Prepayments	15	14,182,523	15,919,367
Cash and Bank		<u>2,566,827</u>	<u>1,892,318</u>
		<u>16,749,350</u>	<u>17,811,685</u>
Current Liabilities - falling due in less than one year	16	<u>(41,313,935)</u>	<u>(42,543,577)</u>
Net Current Liabilities		(24,564,585)	(24,731,892)
Net Liabilities		<u>(4,915,527)</u>	<u>(4,936,669)</u>
Funds of the Charity			
Unrestricted funds		(6,161,919)	(6,193,649)
Restricted funds		(24,818,677)	(24,808,089)
Restricted Capital Endowment fund		<u>26,065,069</u>	<u>26,065,069</u>
Total Charity Funds		<u>(4,915,527)</u>	<u>(4,936,669)</u>

Approved on behalf of the Board



Charles Watchorn
(Chairperson)



Gerard O'Sullivan
(Director)

Date: 13 November 2025

**Statement of Changes in Funds
For Year Ended
31 December 2024**

	Unrestricted Funds	Restricted Funds	Restricted Capital Endowment Fund	Total
	€	€	€	€
Balance at 1 January 2024	(6,193,649)	(24,808,089)	26,065,069	(4,936,669)
Net incoming/(outgoing) resources	31,730	(10,588)	0	21,142
Balance at 31 December 2024	(6,161,919)	(24,818,677)	26,065,069	(4,915,527)
Balance at 1 January 2023	(6,258,058)	(25,293,927)	26,065,069	(5,486,916)
Net incoming resources	64,409	485,838	0	550,247
Balance at 31 December 2023	(6,193,649)	(24,808,089)	26,065,069	(4,936,669)

**Cash Flow Statement
For Year Ended
31 December 2024**

	Note	2024 €	2023 €
Cash flows from operating activities:			
Net cash inflow from operating activities	17	1,719,385	715,753
Cash flows from investing activities:			
Purchase of fixed asset	14	<u>(1,044,876)</u>	<u>(792,025)</u>
Net cash used by investing activities		<u>(1,044,876)</u>	<u>(792,025)</u>
Change in cash and cash equivalents in the reporting period		<u>674,509</u>	<u>(76,272)</u>
Cash and cash equivalents at the beginning of the reporting period		1,892,318	1,968,590
Change in cash and cash equivalents		<u>674,509</u>	<u>(76,272)</u>
Cash and cash equivalents at the end of the reporting period		<u>2,566,827</u>	<u>1,892,318</u>

Notes of the Financial Statements

1 Going Concern

The financial statements have been prepared on the going concern basis which assumes the company will be able to continue in operational existence for the foreseeable future. The company continues to operate in a very challenging environment. While the company generated an operating surplus of €21k (2023: €550k surplus) the Statement of Financial Position continues to report net current liabilities of €24.6m at 31 December 2024 (2023: €24.7m). The legacy deficit has, in prior years, given rise to the need for cash accelerations to enable the company to meet its obligations. Based on the 2025 income allocation from HSE and the company's own forecast, the company will require further cash accelerations to meet obligations as they fall due in 2025.

The company remains dependent on the HSE / DCDE to fund its activities. Securing funding at an appropriate level is fundamental to the company's ability to continue as a going concern.

The company has been in negotiations with the HSE for the past number of years in relation to the overall funding situation including the funding of legacy deficits. As part of those discussions the company in 2020 issued a notice of transfer of services to the HSE, which was deferred to facilitate discussions with the HSE on appropriate funding. The directors, by formal agreement, passed a Resolution in 2021 to enter a Memorandum of Understanding (MOU) with the HSE to facilitate participation in the completion of a Sustainability Impact Assessment (SIA). The SIA implementation plan produced will be progressed over the next five years.

The key aspects of that agreement included the commitment by the HSE that funding would be sought through the annual budget estimate process to implement proposals arising from the SIA.

Since the balance sheet date, on 30 June 2025, the Board received a formal offer from DCDE of €18m to partially resolve legacy accumulated deficits. It is anticipated that this proposed once-off supplementary grant provision will be offset against out-of-profile funding advances received in late 2024. This support offer was accepted by the Board on 24 July 2025. This amount has been disclosed as a contingent asset in the 2024 financial statements, see note 22.

In addition to the matters referred to above, the Board of Saint John of God Community Services clg have requested and received from the HSE a letter of support confirming their intention to provide sufficient additional cash to Saint John of God Community Services clg to allow it to meet its obligations as they fall due covering the period of at least 12 months from date of signing of the 2024 financial statements. The board are satisfied that the HSE will honour that commitment.

After considering the various facts and circumstances outlined above, the directors have concluded that it is appropriate to prepare the financial statements on a going concern basis. In arriving at that conclusion, they have also considered the following:

- The company continued to report a breakeven position to 31 December 2024 and while the financial position remains unchanged from the previous year with net current liabilities exceeding current assets by €24.6m (2023: €24.7m), it is anticipated that this financial position will improve considerably when the full effect of the €18m resolution of legacy debts is realised in the 2025 financial statements.
- The company has prepared cashflow projections for the service covering the period of at least 12 months from the date of approval of the financial statements. Based on these cashflow projections, which assume that the €18m committed by the HSE in relation to legacy deficits will be realised in full in 2025, and the HSE will continue to support the company in achieving financial sustainability in 2025 and beyond, the directors are satisfied that the company will be in a position to meet its obligations as they fall due.
- The HSE have committed, to continue to provide cash advances as required to Saint John of God Community Services clg to allow it to meet its obligations as they fall due.

For the above reasons, the Directors continue to adopt the going concern basis in preparing the directors' report and financial statements of the company.

Notes of the Financial Statements

2 General information

The Company's principal activity is to provide HSE funded services across intellectual disability, child, adolescent and adult mental health. The services are provided in the tradition of Saint John of God.

The company is incorporated as a Company Limited by Guarantee in the Republic of Ireland.

3 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Statement of Recommended Practice for Charity, "Charity SORP, FRS 102" 2015.

4 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) Basis of preparation

The entity financial statements have been prepared under the historical cost convention, as modified by the measurement of certain financial assets and liabilities at fair value through the Statement of Financial Activities, and the measurement of freehold land and buildings at their deemed cost on transition to FRS 102.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial year. It also requires the directors to exercise judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 5.

Saint John of God Community Services clg meets the definition of a public benefit entity under FRS 102.

(b) Accounting currency

The functional and reporting currency used in these financial statements is the Euro ("€").

(c) Revenue recognition

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Contributions, donations, and legacies

Contributions from Saint John of God Hospitaller Ministries which are recognised on basis of amounts received and receivable.

- (i) Donations are recognised based on amounts received and receivable.
- (ii) Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executors' intention to make a distribution.

Notes of the Financial Statements

(c) Revenue recognition - continued

Grant income

Grants are received from both the HSE and from other sources and are based on the values received.

- (i) Revenue grants which are approved by the HSE are accounted for as revenue once the performance conditions relating to their recognition have been satisfied.
- (ii) Other revenue grants are accounted for as revenue once the performance conditions relating to their recognition have been satisfied.

Grant income is considered restricted income and has been designated as such in the Statement of Financial Activities.

Pension related income

Comprises employee contributions to NHASS and Additional Superannuation Contributions (ASC) deductions. ASC, previously called the Pension Levy, was introduced by the government in 2010.

Residential Support Services Maintenance and Accommodation Contributions (RSSMACs)

RSSMAC income relates to statutory contribution paid by service users towards maintenance and/or accommodation costs required to be paid under section 67C of Health Act 1970 by recipients of residential support services for accommodation. This income is to be received directly from the resident.

Earned from other trading activities

Income earned from other trading activities includes sales of food in canteens and income from people paying to use the swimming pool. Such income is recognised as it is receivable.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Deferred income

Grants relating to expenditure to be incurred in a future accounting period received in advance are deferred to the extent that there are unfulfilled performance conditions which must be satisfied and are recognised in the future period when such conditions are satisfied.

(d) Funds

All transactions of the organisation have been recorded and reported as income into or expenditure from funds which are designated as "restricted", "restricted capital endowment" or "unrestricted".

✓ Restricted funds

Income is treated as restricted where the donor has specified that it may only be used for a particular purpose or where it has been raised for a particular purpose. All other income is treated as unrestricted.

Expenditure is treated as being made from restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. All other expenditure is treated as unrestricted.

Saint John of Gods Community Services clg considers that the revenue allocation received from the HSE in accordance with the service level agreements between the various Saint John of God services and the HSE is restricted income. Saint John of God Community Services clg invoice the HSE separately for agreed charges relating to service provision. This income also forms part of restricted funds. The designation as restricted is based on an agreed assessment of same with the HSE.

Notes of the Financial Statements

(d) Funds - continued

✓ Unrestricted funds

All other income, albeit minimal, is treated as unrestricted and relates to the core objective of providing services in accordance with the overall charity objectives.

✓ Restricted Capital endowment funds

Restricted Capital Endowment funds are permanent funds whereby the initial capital amount invested will not be accessed but rather the return on the initial investment will provide funding or access to fixed assets on an annual basis. The properties transferred from West European Province are permanent restricted endowment funds.

The balance on each restricted fund at the end of the year represents the asset held by the organisation for purposes specified by the donors. The balance of the unrestricted fund at the end of the year represents the assets held by the organisation for general use in furtherance of its work.

Endowment funds represent amounts held for investment or specific charitable purpose. Income from these endowment amounts will either be (a) unrestricted and used for general purposes, or (b) restricted by the donor or by the Board. Depreciation relating to these restricted assets has been dealt with as restricted expenditure in the financial statements. This is in recognition of the fact that the depreciation of these assets represents a core cost associated with the execution of the HSE restricted activities.

(e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred in undertaking the various charitable activities which are performed for the benefit of Saint John of God beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. It also includes the costs of grants made to other charitable organisations.
- Other expenditure represents those items not falling into any other heading and is comprised predominantly of the NHASS pension related salary payments made in the year.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The basis on which support costs have been allocated is set out in note 11.

Notes of the Financial Statements

(g) Employee benefits

The company provides a range of benefits to employees, including short term employee benefits and post-employment benefits (in the form of defined contribution pension plans).

(i) Short term benefits

Short term employee benefits, including paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service.

(ii) Defined contribution pension plans

Superannuation benefits for the employees are governed by the Nominated Health Agencies Superannuation Scheme (NHASS) or the Single Public Service Pension Scheme (SPSPS). The NHASS and SPSPS are regarded as state supported plans for the purposes of FRS 102.

NHASS

The NHASS is administered, funded, and underwritten by the HSE\Department of Health. The directors believe that the company operates as an agent in the operation of the scheme and does not contribute financially to the scheme. The directors understand the liability in respect of pension benefits payable to employees who are members of the NHASS will be met in full by the Department of Health. Saint John of God Community Services clg is not exposed to actuarial risk arising in the NHASS.

Contributions, which are deducted through payroll from members of the scheme, are recorded as income when received and are ring fenced for pension pay payments. Payments in respect of pensions salaries and lump sum payments are charged to Income and Expenditure account as amounts become payable. Surplus or deficit funding of the balance is dealt with as part of HSE Income which is included within income earned from charitable activities in the Statement of Financial Activities.

SPSPS

With effect from 1 January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. New employees from this date, with a limited number of exceptions, will be members of the Single Public Service Pension Scheme (SPSPS). Pension contributions are remitted to the Department of Public Expenditure and Reform. The administration of the scheme is operated by the Department of Public Expenditure and Reform. The directors believe that the Department of Public Expenditure and Reform is responsible for the payment of lump sums and pensions in payment on behalf of the SPSPS without recourse to the company.

(h) Income tax

The company has been granted charitable tax exemption by the Revenue Commissioners and is recognised as a charity under Section 207 of the Tax Consolidation Act 1997, registered number CHY 18284.

(i) Tangible fixed assets

With the exception of plant and machinery along with fixture fittings and equipment all other tangible fixed assets are carried at cost (or fair value at date transferred, see note 14) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use, applicable dismantling, removal, and restoration costs and borrowing costs are capitalised.

Expenditure on plant and machinery along with fixture fittings and equipment are expensed in the year when these costs are incurred where costs are funded by income allocations.

Notes of the Financial Statements

Land and Buildings

Land and Buildings are carried at cost (or fair value at date transferred, see note 14) less accumulated depreciation and accumulated impairment losses. Land is not depreciated.

Depreciation

Depreciation on other assets is calculated, using the straight-line method over their estimated useful lives, as follows:

- | | |
|----------------------|------------------|
| ✓ Freehold Buildings | Over 40-50 years |
| ✓ Motor Vehicles | 5 to 10 years |

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any change in either residual values or useful lives is accounted for prospectively.

Tangible fixed assets are derecognised on disposal or transfer or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the statement of financial activities.

(j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

(k) Provisions and contingencies

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, and it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount of the obligation can be estimated reliably.

Contingent liabilities, arising because of past events, are not recognised as a liability because it is not probable that the company will be required to transfer economic benefits in settlement of the obligation, or the amount cannot be reliably measured at the end of the financial year. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(l) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, and short-term deposits, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Notes of the Financial Statements

(l) Financial instruments - continued

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If in a subsequent financial year, the amount of an impairment loss decreases, and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, and loans from fellow group companies, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, and loans from fellow group companies, and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

(m) Foreign currency

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

(n) Scope of the financial statements

The following Services are included in the income and expenditure account and balance sheet:

- ✓ Head Quarters - Operations, Hospitaller House, Stillorgan, Co. Dublin
- ✓ Pension Transactions, Hospitaller House, Stillorgan, Co. Dublin
- ✓ Saint John of God Community Services North East Services
- ✓ Saint John of God Community Services Liffey Region
- ✓ Saint John of God Community Services Dublin South East
- ✓ Saint John of God Community Services Kerry Region
- ✓ Saint John of God Community Mental Health Service

These financial statements deal with the activities carried out at each of these regions, principally the provision of intellectual disability and mental health services.

Notes of the Financial Statements

5 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. 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 addressed below.

Valuation of non-exchange transactions

Transactions where Saint John of God Community Services clg have benefited from the donation of time and other goods and services. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Other donated goods and services are included in the financial statements at their estimated value. As there is some judgement required in estimating the value of such non-cash donations, this is a key estimate, typically not material.

Fair value of properties transferred.

On 22 December 2015, the West European Province of Saint John of God transferred several property assets to Saint John of God Community Services clg for a nominal consideration. As the receipt of the properties is considered to be a donation from a connected party, the properties have been included in the financial statements of Saint John of God Community Services clg at their fair value. Fair value was determined by management using the assistance of independent professional valuers CBRE and is based on the market value of the relevant properties calculated on an existing use basis and applying the red book valuation rules on the date of transfer.

The assets transferred related only to assets which had previously been grant funded by a grant awarding body. In some cases, only part of the relevant assets had been grant funded, and in these cases, only the element of the asset which was grant funded was transferred and included at a valuation in the Saint John of God Community Services clg financial statements. Property valuations and the assumptions used to arrive at such valuations are by their nature judgemental.

Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 14 for the carrying amount of the tangible fixed assets.

Going concern

As reported under Note 1 the directors have identified some uncertainties in relation to going concern and funding and have concluded that despite these uncertainties, that the entity will continue as a going concern for a period of at least 12 months from the date of signing the financial statements.

Notes of the Financial Statements

6 Donations and legacies

	Restricted €	Unrestricted €	Total €
2024			
Donations and fundraising	298,770	0	298,770
	<u>298,770</u>	<u>0</u>	<u>298,770</u>
2023			
Donations and fundraising	561,310	0	561,310
	<u>561,310</u>	<u>0</u>	<u>561,310</u>

7 Earned from charitable activities

	Restricted €	Unrestricted €	Total €
2024			
Health Service Executive Allocation	221,463,195	0	221,463,195
Health Service Executive Income	7,200,748	0	7,200,748
RSSMAC income	2,045,589	0	2,045,589
Shared Services	100,856	0	100,856
Dept of Social Protection Income	2,364	0	2,364
Dept of Health Funding	418,613	0	418,613
Dublin & Dun Laoghaire Education and Training Board	376,208	0	376,208
Grant Income National Lottery	3,168	0	3,168
Better Life Grant	27,755	0	27,755
Dept of Education	45,942	0	45,942
	<u>231,684,438</u>	<u>0</u>	<u>231,684,438</u>
2023			
Health Service Executive Allocation	202,741,210	0	202,741,210
Health Service Executive Income	6,072,108	0	6,072,108
RSSMAC income	1,890,181	0	1,890,181
Shared Services	124,632	0	124,632
Dept of Social Protection Income	57,383	0	57,383
Dept of Health Funding	5,281,363	0	5,281,363
Dublin & Dun Laoghaire Education and Training Board	372,582	0	372,582
Grant Income National Lottery	23,576	0	23,576
Dept of Education	58,341	0	58,341
	<u>216,621,376</u>	<u>0</u>	<u>216,621,376</u>

Notes of the Financial Statements

8 Earned from trading activities	Restricted €	Unrestricted €	Total €
2024			
Canteen receipts	0	93,939	93,939
Sundry income	615,082	0	615,082
Swimming pool	0	117,993	117,993
	<u>615,082</u>	<u>211,932</u>	<u>827,014</u>
2023			
Canteen receipts	0	81,313	81,313
Sundry income	493,732	11,797	505,529
Workshop income	0	755	755
Swimming pool	0	130,024	130,024
	<u>493,732</u>	<u>223,889</u>	<u>717,621</u>

9 Pension related income and expenditure

Staff employed by the company are members of either the Nominated Health Agencies Superannuation Scheme (NHASS) or the Single Public Service Pension Scheme (SPSPS). Total pension income in 2024 was €19.0m (2023: €16.6m) and pension costs in 2024 were €19.4m (2023: €16.6m).

Nominated Health Agencies Superannuation Scheme (NHASS)

NHASS is a state plan administered, funded, and underwritten by the Department of Health. It is the Directors' understanding that the funds required in the future to pay pension benefits under the NHASS, will be reimbursed to the company in full by the Department of Health.

Therefore, the Directors have concluded that from the entity's perspective the NHASS is, in substance, a defined contribution scheme and that it is not necessary for the financial statements of the company to include any liability at the balance sheet date in respect of pension entitlements accrued to that date by employees of the company, nor the disclosure requirements of FRS 102 in respect of defined benefit schemes. The above issue is similar to that applying in the majority of publicly funded organisations. With effect from 31 December 2012 the Nominated Health Agencies Superannuation Scheme (NHASS) was closed to new members.

Single Public Service Pension Scheme (SPSPS)

With effect from 1 January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. Most new employees will be members of the Single Public Service Pension Scheme (SPSPS) which will provide Consumer Price Index linked defined benefit pensions based on career average pay. The directors understand that the company's obligation under the SPSPS is to deduct pension contributions from employees who are members of the SPSPS and remit those pension contributions to the Department of Public Expenditure and Reform. The directors believe that the Department of Public Expenditure and Reform are responsible for payments under the SPSPS.

Notes of the Financial Statements

10 Expenditure on charitable activities	Restricted 2024 €	Unrestricted 2024 €	Total 2024 €	Total 2023 €
Pay	187,261,640	0	187,261,640	175,738,875
Non-Pay				
Drugs Medicines & Surgical	1,966,763	0	1,966,763	1,940,694
Catering	2,424,818	134,034	2,558,852	2,213,097
Heat, Power & Light	3,506,726	0	3,506,726	2,704,253
Cleaning and washing	1,704,124	0	1,704,124	1,469,742
Furniture Crockery and Hardware	620,793	0	620,793	801,663
Bedding and Clothing	58,976	0	58,976	124,942
Maintenance	5,817,756	0	5,817,756	6,274,238
Transport and travelling	453,921	0	453,921	496,951
Transport Patients	2,992,311	0	2,992,311	2,669,053
Bank Charges	53,206	0	53,206	10,067
Insurances	318,900	0	318,900	303,315
Rent and Rates	2,014,391	0	2,014,391	1,796,798
Computer and Office Equipment	445,244	0	445,244	727,271
Professional Services	1,240,187	0	1,240,187	1,053,821
Education and Training	1,180,367	0	1,180,367	506,876
Psychiatric In-Hospital Beds	8,020,039	0	8,020,039	6,572,456
Recruitment and Advertising	158,143	0	158,143	49,154
Office Expenses	1,462,591	0	1,462,591	1,332,427
Nursing Diploma	331,992	0	331,992	331,992
Charges from Group Entities	772,300	0	772,300	907,050
Fire and Security Alarms	798,320	0	798,320	782,675
Depreciation	1,191,042	0	1,191,042	980,992
Breakaway for Clients	67,800	0	67,800	66,200
Swimming Pool	0	46,168	46,168	8,008
Donations Expense	13,030	0	13,030	2,745
Miscellaneous	601,704	0	601,704	778,846
Support costs (Note 11)	6,575,814	0	6,575,814	6,569,053
Governance Costs (Note 11)	170,098	0	170,098	160,297
	232,222,996	180,202	232,403,197	217,373,551

Notes of the Financial Statements

11 Analysis of governance and support costs	Support cost €	Governance cost €
2024		
Pay - finance	2,318,278	0
Pay - human resources	1,355,478	0
Pay - information and communication technology	679,437	0
Computers and office expenses	1,819,894	0
Professional services	77,007	164,408
Transport and travel	67,428	5,652
Other support costs	258,292	38
	<u>6,575,814</u>	<u>170,098</u>
2023		
Pay - finance	2,226,232	0
Pay - human resources	1,236,254	0
Pay - information and communication technology	665,139	0
Computers and office expenses	849,950	0
Professional services	624,023	159,037
Transport and travel	22,356	1,260
Other support costs	945,099	0
	<u>6,569,053</u>	<u>160,297</u>

Included in Governance costs are Directors expenses of €5,652 (2023: €1,260). Support costs are all related to direct charitable activities, as there are no costs of raising funds included in these financial statements. Support costs have been determined by isolating the specific costs charged to the Finance, Human Resources and Information and Communication technology cost centres across the various regions within Saint John of God Community Services clg.

12 Operating expenses	2024 €	2023 €
The following operating expenses have been recognised:		
Pension		
-For services as directors	0	0
-For other services	53,323	51,109
Depreciation (note 14)	1,191,042	980,811

The pension for other services, are in respect of pensions to current Directors who were previously employees and relates to their period of employment with Saint John of God Community Services clg.

Auditors' remuneration

Remuneration (excluding VAT and expenses) for the statutory audit and other services carried out for the company by the company's auditors is as follows:

	2024 €	2023 €
Audit of entity financial statements	141,668	131,435
Other non-audit services	0	0
	<u>141,668</u>	<u>131,435</u>

Notes of the Financial Statements

13 Employees and Directors

(i) Employees

The average number of persons employed by the company during the financial year was 2,555 (2023: 2,515), the average number of agency staff used by the company during the financial year was 113.8 (2023: 134.7).

	2024	2023
	€	€
Operating Staff costs comprise:		
Wages and salaries	163,752,097	151,458,469
Social insurance costs	17,080,986	16,333,135
Agency staff costs	10,776,008	12,074,897
Total Operating Staff costs	<u>191,609,091</u>	<u>179,866,501</u>

Salary range (excluding pension contributions):	Number of Employees 2024	Number of Employees 2023
60,000 – 69,999	433	437
70,000 – 79,999	349	272
80,000 – 89,999	124	89
90,000 – 99,999	54	33
100,000 – 109,999	27	21
110,000 – 119,999	12	5
120,000 – 129,999	5	4
130,000 – 139,999	2	3
140,000 – 149,999	2	0
150,000 – 159,999	1	0
160,000 – 169,999	0	1
170,000 – 179,999	1	1
180,000 – 189,999	1	0
190,000 – 199,999	2	1
200,000 – 209,999	0	1
210,000 – 219,999	0	1
220,000 – 229,999	1	3
230,000 – 239,999	2	1
240,000 – 249,999	0	4
250,000 – 259,999	3	4
260,000 – 269,999	3	3
270,000 – 279,999	6	1
280,000 – 289,999	3	0
290,000 – 299,999	1	0
300,000 – 309,999	0	3
310,000 – 319,999	0	0
320,000 – 329,999	1	0
330,000 – 339,000	2	0
340,000 – 349,000	1	0
	<u>1,036</u>	<u>888</u>

Notes of the Financial Statements

13. Employees and directors continued	2024	2023
	FTE	FTE
Management/administration	196	186
Medical/dental	55	51
Nursing	525	530
Health and social care professionals	705	708
General support services	116	122
Other Patient and Client Care	957	918
	<u>2,555</u>	<u>2,515</u>

In calculating the average number of full-time equivalent persons (FTE), the amount of time the employee worked in the year is included in the calculation e.g., if worked for the full year they are include as 1, if they worked for six months they would be included as a 0.5 of a full time equivalent.

The salary bands include all payments to staff, including premiums and overtime in respect of all administration and front-line staff including those working nights and weekends.

ii) CEO Remuneration

Kevin Madigan was appointed Chief Executive Officer on 1 October 2024. From the date of his appointment to 31 December 2024, he received a salary of €31,071, in accordance with the approved Department of Health Consolidated Salary Scales.

Clare Dempsey, who served as Chief Executive Officer until her retirement in 2024, received a salary of €110,245 (2023: €136,808), also in accordance with the approved Department of Health Consolidated Salary Scales.

(iii) Directors/trustees

Directors received no remuneration in 2024 (2023: €Nil) and incurred expenses of €5,652 (2023: €1,260) during the reporting period in carrying out their duties (Note 11).

There were no loans advanced to directors/trustees during the year and no loans outstanding at 31 December 2024 (2023: €Nil).

(iv) Key management compensation

Key management have been assessed as Board of Directors, who receive no compensation and the management team that includes five Regional Directors of Service along with seven members of the executive team led by the Chief Executive office.

The compensation paid or payable to key management for employee services is shown below:

	2024	2023
	€	€
Salaries and other short-term benefits		
Post employment benefits	1,300,115	1,260,350
Total key management compensation	<u>0</u>	<u>0</u>
Total Operating Staff costs	<u>1,300,115</u>	<u>1,260,350</u>

Notes of the Financial Statements

14. Tangible Fixed Assets	Land and Buildings	Motor Vehicles	Total
	€	€	€
Cost			
At 1 January 2024	20,577,936	4,230,391	24,808,326
Additions	0	1,044,876	1,044,876
At 31 December 2024	<u>20,577,936</u>	<u>5,275,267</u>	<u>25,853,203</u>
Accumulated depreciation			
At 1 January 2024	3,292,469	1,720,634	5,013,103
Charge for year	411,559	779,483	1,191,042
At 31 December 2024	<u>3,704,028</u>	<u>2,500,117</u>	<u>6,204,144</u>
Net book value			
At 31 December 2023	<u>17,285,467</u>	<u>2,509,757</u>	<u>19,795,224</u>
At 31 December 2024	<u>16,873,908</u>	<u>2,775,150</u>	<u>19,649,058</u>

Up until December 2015 the Hospitaller Order of Saint John of God, West European Province held the beneficial ownership of all the land and buildings used by Saint John of God Community Services clg. The legal title of these assets is held by the Saint John of God Trust (Ireland). Similar to previous years, during the year ended 31 December 2024, the Hospitaller Order of Saint John of God, West European Province has continued to allow the use of certain of its fixed assets by Saint John of God Community Services clg. Details of the assets with liens and the amount of liens remaining are included in Note 18 Contingent liabilities, commitments and guarantees.

On 22 December 2015, a number of directions were signed between the Order, the Trust, and Saint John of God Community Services clg which transferred the beneficial ownership of various properties which were previously in the beneficial ownership of the Order to Saint John of God Community Services clg for a nominal consideration.

Saint John of God Community Services clg continues to use certain assets which are owned by the Hospitaller Order of Saint John of God, West European Province or Saint John of God Hospitaller Services Group free of charge.

15. Debtors and Prepayments	2024	2023
	€	€
Amounts falling due within one year:		
Debtors and prepayments	2,036,868	3,855,257
Amounts due from HSE	11,338,569	11,871,174
Amounts owed by affiliates and related parties (Note 21)	<u>807,086</u>	<u>192,936</u>
	<u>14,182,523</u>	<u>15,919,367</u>

The debtors and prepayments are stated at fair value with no impairment required (2023: Nil). Amounts owed by related parties are unsecured, interest free, have no fixed date of repayment and are payable on demand.

Notes of the Financial Statements

	2024	2023
	€	€
16. Creditors - amounts falling due in less than one year		
Amounts falling due within one year – Operating activities:		
Trade creditors	1,417,956	1,117,085
Amounts in advance from HSE	13,733,063	16,633,201
Amounts owed to affiliates and related parties (Note 21)	424,524	1,309,624
Revenue Commissioners	5,137,938	4,769,434
Other Creditors	11,485	141,282
Accruals	10,901,889	8,767,715
Deferred income	6,993,677	6,793,070
	<u>38,620,532</u>	<u>39,531,412</u>
Amounts falling due within one year - Pension activities:		
PAYE and PRSI payables	178,298	153,152
Pension Related Accruals	2,515,104	2,537,498
Pension Related Deductions	0	321,515
	<u>2,693,402</u>	<u>3,012,166</u>
	<u>41,313,935</u>	<u>42,543,577</u>
17. Reconciliation of net incoming resources to net cash outflow from operating activities	2024	2023
	€	€
Net incoming resources per SOFA	21,142	550,247
Adjustments for:		
Depreciation	1,191,042	980,811
Decrease in debtors	1,736,843	3,774,689
Decrease in creditors	(1,229,643)	(4,589,994)
Net cash inflow from operating activities	<u>1,719,385</u>	<u>715,753</u>

Notes of the Financial Statements

18 Contingent liabilities, commitments and guarantees.

As detailed in Note 14 in 2015, assets were transferred from Hospitaller Order of Saint John of God, West European Province to Community Services at a nominal consideration. The assets transferred related only to assets which had previously been grant funded by a grant awarding body or capital donation. In advance of transferring the assets across from Hospitaller Order of Saint John of God, West European Province to Community Services, management considered whether there were any related grants, loans or other obligations attaching to the various assets, which might impact on the future use of the assets within Community Services.

There are encumbrance's, principally liens, noted in relation to the receipt of capital grants on certain properties, principally around the fact that a future sale of the asset within a specific time period would trigger an obligation to repay the grant to the funder. Of the total properties at end December 2024 with an historical cost of €20.6m (Net Book Value 31 December 2024, €16.9m), properties with an historical cost value of €4.2m (Net Book Value 31 December 2024, €3.4m) are encumbered by liens attaching to these assets securing the capital grants received. As at 31 December 2024 the unamortised value of these liens totals €0.6m (2023: €0.7m). It was agreed as part of the directions transferring the properties, that Community Services would take over the obligation in relation to any future claw backs arising as a result of any decision to sell the assets. These obligations are considered contingent liabilities and are therefore disclosed as same in this note to the financial statements.

19 Public Juridic Person (PJP)

The Charities Regulator registered Saint John of God Hospitaller Services Group as a charity on 30 April 2018, Registered Charity number (RCN): 20106515.

The Saint John of God Hospitaller Services Group took over the activities in relation to the provision of health and social care, public education particularly with regard to mental health, disability and social needs to the poor and marginalised in Ireland, Great Britain, and Africa; the provision of health and social services in developing countries; and sponsoring education and training of staff who work in these service areas from the Hospitaller Order of Saint John of God, West European Province with effect from 01 January 2019.

St John of God Community Services clg effectively became a subsidiary of that organisation with effect from 01 January 2019.

20 Ultimate Parent Company

The directors consider the Saint John of God Hospitaller Services Group (HSG) to be the Ultimate Parent Company. HSG provides a range of shared services with costs shared as set out in note 21.

Notes of the Financial Statements

21 Related party transactions and year end balances

At the end of the year, Saint John of God Community Services clg had the following balances with related parties.

21 (a) Related party year end balances

	2024 €	2023 €
Amounts receivable from related parties:		
Hospitaller Order of Saint John of God West Europe Province	360,209	191,461
Saint John of God Foundation clg	0	1,475
Saint John of God Hospital clg	446,877	0
	<u>807,086</u>	<u>192,937</u>
Amounts payable to related parties:		
Saint John of God Housing Association clg	2,298	2,248
Saint John of God Hospitaller Services Group	422,226	868,452
St John of God Research Foundation	0	38,781
Saint John of God Hospital clg	0	400,144
	<u>424,524</u>	<u>1,309,624</u>

21 (b) Related party transactions

<u>Transactions with Saint John of God Hospital clg</u>	Hospital charge to Community Services 2024 €	Community Services charge to Hospital 2024 €
Purchase of beds at Hospital by Community Services	7,870,138	0
Provision of Specialist Nursing Care at Hospital to Community Services patients	120,752	0
Provision of Nursing Education Programme by Hospital on behalf of the State	330,553	0
Provision of Pension Administration by Community Services to Hospital	0	34,030
Portion of work completed for Hospital by medical staff paid for by Community Services	0	24,774
NHASS is administered by Community Services as agent for HSE/Department of Health	0	1,957,722
Total for 2024	8,321,443	2,016,525
Total for 2023	7,059,815	1,390,799

Notes of the Financial Statements

21 Related party transactions

<u>Transactions with Saint John of God Research Foundation clg</u>	Research charge to Community Services 2024 €	Community Services charge to Research 2024 €
Provision of Shared Services by Research Foundation to Community Services	0	0
Provision of Shared Services by Community Services to Research Foundation	0	0
Total for 2024	0	0
Total for 2023	36,522	2,293

<u>Transactions with Saint John of God Housing Association clg</u>	Housing charge to Community Services 2024 €	Community Services charge to Housing 2024 €
Provision of Shared Services by Community Services to Housing Association	0	0
Provision of Shared Services by Housing Association to Community Services	0	0
Total for 2024	0	0
Total for 2023	22,704	18,225

<u>Transactions with Hospitaller Order of Saint John of God – West European Province</u>	Order charge to Community Services 2024 €	Community Services charge to Order 2024 €
Charge for salaries by Community Services to Order	0	130,935
Provision of administration by Community Services for Order (including retirement gifts)	0	8,757
Total for 2024	0	139,692
Total for 2023	0	187,777

Notes of the Financial Statements

21 Related party transactions

<u>Transactions with Saint John of God Hospitaller Services Group</u>	HSG charge to Community Services 2024 €	Community Services charge to HSG 2024 €
Provision of Shared Services by HSG to Community Services	772,300	0
Provision of Shared Services by Community Services to HSG		222,955
Total for 2024	772,300	222,955
Total for 2023	711,000	280,599

22 Events since the end of the financial year – Contingent Asset

The directors have been in active discussions with both the HSE and DCDE since the balance sheet date regarding the historical accumulated deficit which continues to impact the organisation's solvency. Since the balance sheet date, on 30 June 2025, the Board received a formal offer from DCDE of €18m to partially resolve legacy accumulated deficits. It is anticipated that this proposed once-off supplementary grant provision will be offset against out-of-profile funding advances received in late 2024. This support offer was accepted by the Board on 24 July 2025.

However, at the date of signing, the Board considers that uncertainty remains regarding the mechanism for grant provision and timing of receipt of the proposed financial support in full. Accordingly, the related once-off supplementary grant inflow is not regarded as certain until the impact of the debt forgiveness has been realised in full.

Despite broader economic headwinds, the Board believes it is probable that DCDE will have the financial capacity to fully honour the offer outlined in the letter dated 30 June 2025. As a result, this amount has been disclosed as a contingent asset in the 2024 financial statements. No adjustment has been made to recognise an asset at this time.

There have been no other material events impacting the company since the end of the financial year.

23 Approval of financial statements

The financial statements were approved by the Board of Directors on 13 November 2025 and were signed on its behalf.