MyMind

Centre for Mental Wellbeing

DIRECTORS' REPORT
AND
FINANCIAL STATEMENTS

2021

RSM

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Company registration number: 434008

MyMind
(A Company Limited by Guarantee)

Directors' report and financial statements

for the financial year ended 31 December 2021

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(A Company Limited by Guarantee)

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Directors and other information

Directors	Brian Mulvihill (Resigned 28th February 2022) Paul Scully (Resigned 20th June 2022) Anne D'Arcy (Resigned 15th November 2021) Dave Allen (Resigned 28th March 2022) Richard McNiff (Appointed 15 February 2021) Brian Marrinan (Appointed 1st February 2022) Orla Nugent (Appointed 20th June 2022) Lorna Jennings
Secretary	Krystian Fikert
Company number	434008
Registered office	137 Rathmines Road Lower Dublin 6
Business address	137 Rathmines Road Lower Dublin 6
Auditor	RSM Ireland Statutory Audit Firm Trinity House Charleston Road Ranelagh Dublin 6
Bankers	AIB 1 Baggot Street Dublin 2
Solicitors	A & L Goodbody Solicitors I.F.S.C. North Wall Quay Dublin 1

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MyMind
(A Company Limited by Guarantee)

Directors report
for the financial year ended 31 December 2021

The directors present their annual report and audited financial statements of the company for the financial year ended 31 December 2021.

Principal activities
The principal activity of the company continued to be that of a mental health charity, which provides education, assistance and consulting services to the public in relation to mental health and wellbeing. The company is a registered charity with Irish Revenue (CHY 17600) and the Charities Regulatory Authority (20065812).

The Company is limited by guarantee not having a share capital, incorporated in Ireland on 1 February 2007 under the Companies Acts, registered number 434008. The liability of the members is limited.

Results
The surplus for the year amounted to €204,337. (2020: Surplus €108,375)

Events after the end of the reporting period
There were no events since the balance sheet date which impact the financial statements.

Directors and secretary and their interests
The directors and secretary who held office during the financial year are listed on page 1.

Accounting records
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 137 Rathmines Road Lower, Dublin 6, D06V3Y8.

Relevant audit information
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Auditors
RSM Ireland Business Advisory Limited t/a RSM Ireland have expressed their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 21 September 2022 and signed on behalf of the board by:

DocuSigned by:
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Richard McNiff
Director

DocuSigned by:
Brian Marrinan
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Brian Marrinan
Director

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Directors responsibilities statement
for the financial year ended 31 December 2021

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

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

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

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

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

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Opinion

We have audited the financial statements of MyMind for the financial year ended 31 December 2021 which comprise the income and expenditure account, balance sheet, reconciliation of members' funds, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of that Standard; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

DocuSigned by:
Niall May
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Niall May
For and on behalf of
RSM Ireland
Statutory Audit Firm
Trinity House
Charleston Road
Ranelagh
Dublin 6

Date: 21 September 2022

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Income and expenditure account
for the financial year ended 31 December 2021

	Note	2021 €	2020 €
Income	3	**2,322,868**	1,779,379
Expenditure		**(1,279,074)**	(1,020,473)
Surplus		**1,043,794**	758,906
Administrative expenses		**(839,457)**	(650,531)
Net surplus	4	**204,337**	108,375
Retained income and expenditure at the beginning of the financial year		**512,300**	403,925
Surplus for the financial year		**204,337**	108,375
Retained income and expenditure at the end of the financial year		**716,637**	512,300

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 19 form part of these financial statements.

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Balance sheet
As at 31 December 2021

	Note	2021 €	2021 €	2020 €	2020 €
Fixed assets					
Tangible assets	7	**115,274**		151,530	
			115,274		151,530
Current assets					
Debtors:					
Amounts falling due after more than one year	8	**10,000**		10,000	
Amounts falling due within one year	8	**18,612**		57,188	
Cash at bank and in hand		**1,910,554**		643,037	
		1,939,166		710,225	
Creditors: amounts falling due within one year	10	**(1,337,803)**		(349,455)	
Net current assets			**601,363**		360,770
Total assets less current liabilities			**716,637**		512,300
Net assets			**716,637**		512,300
Reserves					
Income and expenditure account	12		**716,637**		512,300

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", applying Section 1A of that Standard.

These financial statements were approved by the board of directors on 21 September 2022 and signed on behalf of the board by:

DocuSigned by:
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Richard McNiff
Director

DocuSigned by:
Brian Marrinan
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Brian Marrinan
Director

The notes on pages 11 to 19 form part of these financial statements.

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Reconciliation of members' funds
for the financial year ended 31 December 2021

	Retained surplus	Total
	€	€
At 1 January 2020	403,925	403,925
Surplus for the financial year	108,375	108,375
Total comprehensive income for the financial year	108,375	108,375
At 31 December 2020 and 1 January 2021	512,300	512,300
Surplus for the financial year	204,337	204,337
Total comprehensive income for the financial year	716,637	716,637
At 31 December 2021	716,637	716,637

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Statement of cash flows
for the financial year ended 31 December 2021

	Note	2021 €	2020 €
Cash flows from operating activities			
Profit for the financial year		204,337	108,375
Adjustments for:			
Depreciation of tangible assets		43,205	46,453
Impairment of tangible assets		-	15,035
Accrued expenses/(income)		16,616	(8,089)
Changes in:			
Trade and other debtors		38,576	(27,893)
Trade and other creditors		971,732	179,511
Cash generated from operations		1,274,466	313,392
Net cash from operating activities		1,274,466	313,392
Cash flows from investing activities			
Purchase of tangible assets		(6,949)	(1,169)
Net cash used in investing activities		(6,949)	(1,169)
Net increase/(decrease) in cash and cash equivalents		1,267,517	312,223
Cash and cash equivalents at beginning of financial year	9	643,037	330,814
Cash and cash equivalents at end of financial year	9	1,910,554	643,037

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1. General information

The financial statements comprising the Income and Expenditure account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes constitute the individual financial statements of MyMind for the financial year end 31 December 2021.

MyMind is a company limited by guarantee, registered in the Republic of Ireland. The address of the registered office is 137 Rathmines Road Lower, Dublin 6. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102), applying section 1A of that Standard.

2. Accounting policies and measurement bases

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in UK and Republic of Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The company has prepared financial projections which indicate that, provided the company trades in line with expectations, the company will have sufficient funds to meet its liabilities as they fall due. The directors have considered the trading position up to the date of approval of the financial statements, the projected profit and loss account and cash flow requirements and the basis for the underlying assumptions in the projections and are satisfied that they are appropriate.

Accordingly, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and it is on this basis that the Directors deem it appropriate to prepare the financial statements on a going concern basis.

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Income
Donations are credited to the income and expenditure account in the financial year in which they are received by the company.

Grant income is recognised using the performance model and is credited to the income and expenditure account when receivable. Grants are deferred where the donor has imposed restrictions on the expenditure of resources which amount to pre-conditions for use.

Clinic income is credited to the income and expenditure account at the fair value of consideration received or receivable for services rendered.

CPD income is credited to the income and expenditure account on an as earned basis.

Taxation
The company is exempt from taxation as it is a registered charity and has a CHY number.

Tangible assets

All tangible fixed assets are initially recorded at historical cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line or reducing balance bases, as follows:

Fixtures and fittings	-	15%	straight line
Computing equipment	-	33%	straight line

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Income and Expenditure Account.

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Defined contribution plans

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

The contributions are recognised as an expense in the Income and expenditure account when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Debtors

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

Creditors

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

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Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimated are recognised in the period in which the estimate is revised. If the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Useful lives of tangible fixed assets

Long lived assets comprise a portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these assets' useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Detail of the useful economic lives is included in the accounting policies. The net book value of tangible fixed assets at the year ended 2021 was €115,274 (2020 : €151,530).

Trade receivables

Trade receivables are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss. The value of the trade debtors at the year ended 31 December 2021 was €10,335 (2020: €13,619).

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3. Income

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

Grant income

Included in grant income are amounts received from the following agencies:

	2021	2020
	€	€
Pobal	**246,910**	444,275
HSE Eastern Region	**604,517**	178,700
SEI Scale Programme	**51,000**	-
ChangeX	**34,500**	15,500
HSE South Region	**30,000**	15,000
Ashoka / Making More Health	**21,600**	9,104
Irish Youth Foundation	**10,500**	-
Inner City Enterprise	**9,369**	6,470
William Fry Social Impact+ Bursary Awards	**5,000**	-
HSE Community Pharmacists	**2,800**	-
National Lottery Funding	**2,500**	-
The Wheel	**1,000**	-
The Ireland Funds	**-**	10,000
Dublin South City Partnership	**-**	2,500
	1,019,696	681,549

4. Operating surplus

The operating surplus is stated after charging/(crediting):

	2021	2020
	€	€
Depreciation of tangible assets	**43,205**	46,453
Defined contribution pension cost	**5,752**	5,380

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5. Staff costs

The average number of persons employed by the company during the financial year, excluding the directors was 9 (2020: 7).

	2021	2020
	Number	Number
Management	**1**	1
HR	**1**	1
Communications and marketing	**1**	1
Operations and finance	**6**	4
	9	7

Directors

During the year, no directors received any remuneration (2020: €Nil).
During the year, no directors received any benefits in kind (2020: €Nil).
During the year, no directors received any reimbursement of expenses (2020: €Nil).

6. Taxation

The charity is exempt from Corporation Tax.

7. Tangible assets

	Fixtures and fittings	**Computer equipment**	**Total**
	€	**€**	**€**
Cost or valuation			
At 1 January 2021	265,357	27,757	293,114
Additions	965	5,984	6,949
At 31 December 2021	266,322	33,741	300,063
Depreciation			
At 1 January 2021	115,766	25,818	141,584
Charge for the financial year	39,778	3,427	43,205
At 31 December 2021	155,544	29,245	184,789
Carrying amount			
At 31 December 2021	110,778	4,496	115,274
At 31 December 2020	149,591	1,939	151,530

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8. Debtors

Debtors falling due within one year are as follows:

	2021	2020
	€	€
Trade debtors	**10,335**	13,619
Other debtors	**-**	36,500
Security deposits	**-**	-
Prepayments	**8,277**	7,069
	18,612	57,188

Debtors falling due after one year are as follows:

	2021	2020
	€	€
Security deposits	**10,000**	10,000

9. Cash and cash equivalents

	2021	2020
	€	€
Cash at bank and in hand	**1,910,554**	643,037

Included in the above is restricted cash of €1,157,333 (2020 : €143,000) in respect of grant funding from the Health Service Executive and Irish Youth Foundation. €1,000,000 of the restricted cash is a grant received on the 21st of December 2021 from the Department of Health.

10. Creditors: amounts falling due within one year

	2021	2020
	€	€
Trade creditors	**94,101**	103,768
Other creditors	**4,709**	636
PAYE and social welfare	**34,176**	23,507
Accruals	**25,435**	8,819
Deferred income	**1,179,382**	212,725
	1,337,803	349,455

Included in deferred income is a grant received on the 21st of December 2021 from the Department of Health, in the amount of €1,000,000 which relates solely to the provision of free counselling services for 2022.

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11. Share capital

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

12. Reserves

The income and expenditure account represents cumulative gains and losses recognised in the income and expenditure account.

13. Capital commitments

The company had no capital commitments authorised or contracted for at the year end.

14. Operating leases

The company as lessee
At 31 December 2021, the company had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	€	€
Not later than 1 year	**87,808**	97,600
Later than 1 year and not later than 5 years	**151,236**	216,421
Later than 5 years	**47,143**	69,731
	286,187	383,752

15. Events after the end of the reporting period

There were no events since the balance sheet date which impact the financial statements.

16. Related party transactions

During the year, there were no related party transactions that required disclosure in these financial statements.

17. Key management personnel

The directors are considered to be the key management of the company. The compensation paid or payable to the directors is disclosed in note 5.

18. Controlling party

The company is ultimately controlled by its members.

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19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €5,752 (2020: €5,380).

20. Approval of financial statements

The board of directors approved these financial statements for issue on 21 September 2022