

DUBLIN DENTAL HOSPITAL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

Dublin Dental Hospital Board Annual Accounts 2022

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GENERAL INFORMATION

The Minister for Health appointed the new Board in August 2019 with the following Board Members appointed for a 4-year term effective 2nd August 2019.

BOARD MEMBERS	Mr. Frank Nolan (Chairperson)	Ms. Una Healy***
	Ms Rebecca Conlan**	Dr. Aislinn Joy**
	Prof. Maeve Conrick*	Mr. John O'Halloran*
	Prof. Neville Cox*	Ms. Sinead O'Loughlin***
	Dr. Ronan Donelan**	Prof. Orla Sheils**
	Dr. Fidelma Fitzpatrick***	Mr. Michal Siwiec*
	Dr. Robert Gorby***	Prof. Derek Sullivan*

*Members of the Audit and Risk Committee

**Members of the Strategic Oversight Committee

***Members of the Quality and Safety Committee

OFFICERS	Chief Executive Officer	Mr. David Barry
	Head of Finance	Mr. Alan Harrison

ADDRESS	Lincoln Place Dublin 2
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BANKERS	Ulster Bank Limited 31/33 College Green Dublin 2
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AUDITOR	Comptroller & Auditor General 3a Mayor St Upper Dublin 1
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SOLICITORS	Arthur Cox Earlsfort Terrace Dublin 2
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Dublin Dental Hospital Board Annual Accounts 2022

Governance Statement and Board Members' Report**Governance**

The Board of Dublin Dental Hospital was established under the Dublin Dental Hospital (Establishment) Order 1963. The functions of the Board are set out in Section 4 of this Order. The Board is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of Dublin Dental Hospital are the responsibility of the Chief Executive Officer (CEO) and the Executive Team. The Executive Team is comprised of the CEO, Clinical Director and Dean of Dental Affairs. The CEO and the Executive Team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the Hospital, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of Dublin Dental Hospital.

Board Responsibilities

The work and responsibilities of the Board are set out in Dublin Dental Hospital (Establishment) Order 1963, which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 18 of the Dublin Dental Hospital (Establishment) Order 1963 requires the Board of Dublin Dental Hospital to keep, in such form as may be approved by the Minister for Health with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it. In preparing these financial statements, the Board of Dublin Dental Hospital is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 18 (1) of the Dublin Dental Hospital (Establishment) Order. The maintenance and integrity of the corporate and financial information on the Dublin Dental Hospital's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of Dublin Dental Hospital by reference to the annual service plan and budget was carried out on 7 June 2022.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of Dublin Dental Hospital properly present the state of affairs of the Hospital at 31 December 2022 and its income and expenditure for the year.

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Board Structure

Board Member	Role	Date Appointed
Mr Frank Nolan	Chairperson	2 August 2019
Ms Rebecca Conlan	Ordinary Member	2 August 2019
Prof. Maeve Conrick	Ordinary Member	2 August 2019
Prof. Neville Cox	Ordinary Member	2 August 2019
Dr. Ronan Donelan	Ordinary Member	2 August 2019
Dr. Fidelma Fitzpatrick	Ordinary Member	2 August 2019
Dr. Robert Gorby	Ordinary Member	2 August 2019
Ms. Una Healy	Ordinary Member	2 August 2019
Dr. Aislinn Joy	Ordinary Member	2 August 2019
Mr. John O'Halloran	Ordinary Member	2 August 2019
Ms. Sinead O'Loughlin	Ordinary Member	2 August 2019
Prof. Orla Sheils	Ordinary Member	2 August 2019
Mr. Michal Siwec	Ordinary Member	2 August 2019
Prof. Derek Sullivan	Ordinary Member	2 August 2019

The Board has established three Board sub-committees, as follows:

1. Audit and Risk Committee: comprises five Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are Mr John O'Halloran (Chairperson), Professor Maeve Conrick, Professor Neville Cox, Mr Michal Siwec and Professor Derek Sullivan. All members of the current Committee were appointed on 11 November 2019. There were four meetings of the ARC in 2022.

2. Strategic Oversight Committee: comprises four Board members. The role of the Strategic Oversight Committee (SOC) is to oversee the performance of the CEO and the Executive Team of the Hospital and to devise logical succession planning protocols to be followed to ensure continuity of the Executive Team as well as oversee succession planning for key Clinical, Academic and Administrative posts.

The members of this Committee are: Ms Rebecca Conlan (Chairperson), Dr Ronan Donelan, Dr Aislinn Joy and Professor Orla Sheils. All members of the current Committee were appointed on 11 November 2019. There were four meetings of the SOC in 2022.

3. Quality and Safety Committee: comprises four Board members. The role of the Quality and Safety Committee (QSC) is to oversee patient quality and safety on behalf of the Board.

The members of this Committee are: Ms. Sinead O'Loughlin (Chairperson), Dr Fidelma Fitzpatrick, Dr Robert Gorby and Ms Una Healy. All members of the current Committee were appointed on 11 November 2019. There were three meetings of the QSC in 2022.

Dublin Dental Hospital Board Annual Accounts 2022**Schedule of Attendance, Fees and Expenses**

A schedule of attendance at the Board and Board Sub-Committee meetings for 2022 is set out below including the fees and expenses received by each member:

Board and Board Sub-Committee	Board	Audit and Risk Committee	Strategic Oversight Committee	Quality and Safety Committee
Mr Frank Nolan	4 of 4	-	-	-
Ms Rebecca Conlan	4 of 4	-	4 of 4	-
Prof. Maeve Conrick	4 of 4	4 of 4	-	-
Prof. Neville Cox	0 of 4	1 of 4	-	-
Dr. Ronan Donelan	4 of 4	-	3 of 4	-
Dr. Fidelma Fitzpatrick	3 of 4	-	-	2 of 3
Dr. Robert Gorby	4 of 4	-	-	3 of 3
Ms. Una Healy	4 of 4	-	-	3 of 3
Dr. Aislinn Joy	1 of 4	-	3 of 4	-
Mr. John O'Halloran	3 of 4	3 of 4	-	-
Ms. Sinead O'Loughlin	3 of 4	-	-	3 of 3
Prof. Orla Sheils	3 of 4	-	3 of 4	-
Mr. Michal Siwec	4 of 4	3 of 4	-	-
Prof. Derek Sullivan	3 of 4	4 of 4	-	-

Board Members Expenses

	Mr Frank Nolan
Fees	11,970
Foreign Taxi Fares	68
Foreign Train Travel	89
Foreign Subsistence	11
Domestic Accommodation	696
Domestic Mileage and Parking	<u>286</u>
Total	<u>13,120</u>

Key Personnel Changes

Professor Blánaid Daly succeeded Professor Brian O'Connell as Dean of Dental Affairs effective from 1 January 2022.

Professor Michael O'Sullivan succeeded Dr. Therese Garvey as Clinical Director effective from 5 May 2022.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that Dublin Dental Hospital has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are disclosed in Note 9(d) of the Financial Statements.

Dublin Dental Hospital Board Annual Accounts 2022**Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.	2022 €	2021 €
Legal advice	10,600	13,959
Financial/actuarial advice	-	-
Public relations/marketing	5,415	6,747
Human Resources	-	-
Business improvement	-	-
Other	<u>2,650</u>	<u>5,322</u>
Total consultancy costs	<u>18,665</u>	<u>26,028</u>
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	<u>18,665</u>	<u>26,028</u>
Total	<u>18,665</u>	<u>26,028</u>

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by Dublin Dental Hospital which is disclosed in Consultancy costs above.

	2022 €	2021 €
Legal fees – legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	<u>70,000</u>	-
Total	<u>70,000</u>	<u>-</u>

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2022 €	2021 €
Domestic		
- Board	982	117
- Employees	59,151	52,504
International		
- Board	169	-
- Employees	<u>32,728</u>	<u>2,386</u>
Total	<u>93,030</u>	<u>55,007</u>

Travel and subsistence costs of €20,145 (2021: €7,123) were incurred by students and external examiners during the year. The total travel and subsistence costs incurred amounted to €113,175 (2021: €62,130) as disclosed in Note 1 of the Financial Statements.

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Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2022	2021
	€	€
Staff hospitality	-	-
Client hospitality	-	-
Total	---	---

Statement of Compliance

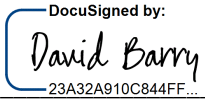
The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Dublin Dental Hospital was in full compliance with the Code of Practice for the Governance of State Bodies for 2022.

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Mr. Frank Nolan
 Chairperson
 Dublin Dental Hospital Board

Date signed: 30 June 2023

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Mr. David Barry
 Chief Executive Officer

Date signed: 30 June 2023

Dublin Dental Hospital Board Annual Accounts 2022

Dublin Dental Hospital

Statement on Internal Control

Scope of Responsibility

On behalf of the Dublin Dental Hospital, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the Dublin Dental Hospital for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Dublin Dental Hospital has an Audit and Risk Committee (ARC) comprising five Board Members with the Chair having financial and audit expertise. The ARC met four times in 2022.

Dublin Dental Hospital has also established an outsourced internal audit function, which is adequately resourced and conducts a programme of work agreed with the ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the Dublin Dental Hospital's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Dublin Dental Hospital has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place, which identifies the key risks facing the Dublin Dental Hospital, and these have been identified, evaluated and graded according to their significance. The register is reviewed by the ARC at every meeting and by the Board twice a year. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key Hospital processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets, and

Dublin Dental Hospital Board Annual Accounts 2022

- control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports, which indicate performance against budgets/forecasts.

Procurement

I confirm that Dublin Dental Hospital has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

Review of Effectiveness

I confirm that the Dublin Dental Hospital has procedures to monitor the effectiveness of its risk management and control procedures. The Dublin Dental Hospital's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee, which oversees their work and the senior management within the Dublin Dental Hospital responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 on 7 March 2023.

Internal Control Issues

The following weaknesses in internal control was identified in relation to 2022 that require disclosure in the financial statements:

Non-Compliant Procurement

During 2022 expenditure totalling €437,319 excluding VAT was incurred in relation to goods and services where the procedures employed did not fully comply with procurement guidelines. This relates to two instances where existing contracts were rolled over pending finalisation of new tender competitions and two instances where cumulative spend on a number of small projects exceeded procurement thresholds.

One contract relates to Cleaning Services. The tender document is currently being finalised and will be published in Q2 2023 using the OGP Cleaning Framework.

The second contract relates to the renting of scrubs. This contract was rolled over in 2022 due to the Covid-19 pandemic. The documentation for the new tender is currently being finalised and will be published in Q2 2023.

In addition, Architectural Services and Carpentry Services with expenditure excluding VAT of €67,458 and €37,233 breached procurement thresholds. These related to a number of small projects where the scope of services exceeded what was forecast at the start of the year.

Total non-compliant expenditure in 2022 represented 6.49% of non-pay related expenditure in 2022.

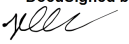
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In September 2022, Dublin Dental Hospital appointed a Procurement Lead. This post will help further enhance the governance framework around procurement as we work towards full compliance with procurement guidelines.

Impact on Control Environment due to Covid-19

The Board is of the opinion that there has been no material change to the operation of the internal control environment in the Hospital during 2022 as a result of Covid-19.

Signed on behalf of the Board of the Dublin Dental Hospital.

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Mr. Frank Nolan
Chairperson
Dublin Dental Hospital Board

Dated: 30 June 2023



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Dublin Dental Hospital Board

Opinion on the financial statements

I have audited the financial statements of the Dublin Dental Hospital Board for the year ended 31 December 2022 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise

- the statement of accounting policies
- the non-capital income and expenditure account
- the capital income and expenditure account
- the balance sheet
- the cash flow statement, and
- the related notes.

In my opinion, the financial statements

- properly present the state of affairs of the Dublin Dental Hospital Board at 31 December 2022 and its income and expenditure for 2022
- have been prepared in the form prescribed under article 18 of the Dublin Dental Hospital Board (Establishment) Order 1963, and in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health.

Basis of opinion on financial statements

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Dublin Dental Hospital Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Dublin Dental Hospital Board has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to that information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

John Crean
For and on behalf of the
Comptroller and Auditor General

30 June 2023

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under article 18 of the Dublin Dental Hospital Board (Establishment) Order 1963, and in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- 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.

Responsibilities of the Comptroller and Auditor General

I am required under section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of Dublin Dental Hospital Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I 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 my 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.
- I 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 controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Dublin Dental Hospital Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause Dublin Dental Hospital Board to cease to continue as a going concern.

I 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 I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.


Dublin Dental Hospital Board Annual Accounts 2022

CHIEF EXECUTIVE OFFICER'S AND CHAIRPERSON'S CERTIFICATION

FOR THE YEAR ENDED 31 DECEMBER 2022


We certify that the Financial Statements of the Dublin Dental Hospital Board for the year ended 31 December 2022 as set out herein are in agreement with the books of account and have been drawn up in accordance with the accounting standards as directed by the Minister for Health.

The Financial Statements on pages 16 to 26, which have been prepared under the statement of accounting policies set out on pages 14 to 15 properly show the state of affairs of the hospital at 31st December 2022 and its Income and Expenditure and Cash Flow for the year then ended.

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Mr. Frank Nolan
Chairperson

Date signed: 30 June 2023

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Mr. David Barry
Chief Executive Officer

Date signed: 30 June 2023

Dublin Dental Hospital Board Annual Accounts 2022

STATEMENT OF ACCOUNTING POLICIES

- a) **Basis of Preparation**
The financial statements are prepared under the historical cost convention and in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health.
- b) **Income and Expenditure**
Income and expenditure are recognised on the accruals basis except for minor miscellaneous income which is recognised on a receipts and payments basis.
- c) **Apportionment of net expenditure between Government Departments**
Direct and indirect teaching and related costs are apportioned to the Department of Further and Higher Education, Research, Innovation and Science. The remaining costs of the hospital are apportioned between the Health Service Executive and the Department of Further and Higher Education, Research, Innovation and Science.
- d) **Grants**
Revenue grants are received from the Health Service Executive and the Department of Further and Higher Education, Research, Innovation and Science towards the net annual running costs of the Hospital. The amounts brought to account represent the approved allocations for the year. Revenue grants may be used to finance the acquisition of certain fixed assets. In such instances, the cost of the assets is recognised in arriving at net expenditure in the Income and Expenditure Account. Capital grants and the expenditure to which they relate are accounted for in the Capital Income and Expenditure Account on the accruals basis.
- e) **Fixed Assets and Depreciation**
Buildings are valued at cost.

Buildings are depreciated at the rate of 2.5% per annum on a reducing balance basis and equipment is depreciated at various rates on a straight-line basis calculated to write them off over their useful lives. All Art Work purchases are capitalised but they are not depreciated.

Depreciation is not charged to the income and expenditure account but is matched against the amortisation of the capitalisation account.
- f) **Capitalisation Account**
The account is amortised in line with the depreciation of the assets funded.
- g) **Stocks**
Stocks comprise consumable stores and are valued on the basis of cost with appropriate write-offs for damaged or obsolete stock.
- h) **Doubtful Debts**
Provision is made against all debts which are deemed unlikely to be collected but have not yet been written off.
- i) **Pensions**
As directed by the Minister for Health no provision has been made in respect of benefits payable under the Local Government Superannuation Scheme as the liability is underwritten by the Ministers for Health and Further & Higher Education, Research, Innovation & Science. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pension payments under the scheme are charged to the income and expenditure account when paid.

Employee contributions under the Single Public Service Pension Scheme (SPSPS) are remitted to the Department of Public Expenditure and Reform (DPER) as required by the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Dublin Dental Hospital Board Annual Accounts 2022

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

j) **Research Income and Expenditure**

Research funding is received from Exchequer and private sources. In addition, certain fees earned by consultants are ring fenced for use in research and education/training projects. The Hospital incurs expenditure in relation to payment of researchers, research related costs and research related education and training costs. This ring-fenced income and expenditure is not recognised in the income and expenditure account. Details of research income and expenditure are shown in Note 5(b). Unspent balances are shown as a liability in Note 5(a) and the related funds are included in year-end bank balances.

Dublin Dental Hospital Board Annual Accounts 2022

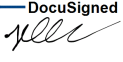
SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL)

For the year ended 31 December 2022

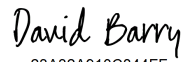
	Note	2022 DFHERIS €	2022 HSE €	2022 Total €	2021 Total €
Net Expenditure	1	(14,476,262)	(8,182,070)	(22,658,332)	(20,107,692)
Approved Determination	16	14,473,214	8,172,270	22,645,484	20,217,741
(Deficit)/Surplus for the year		<u>(3,048)</u>	<u>(9,800)</u>	<u>(12,848)</u>	<u>110,049</u>
Cumulative surplus/(deficit) at beginning of year		558,989	(440,424)	118,565	8,516
Cumulative surplus/(deficit) at year end		<u>555,941</u>	<u>(450,224)</u>	<u>105,717</u>	<u>118,565</u>

With the exception of fixed assets depreciation and amortisation of the Capitalisation Account, the Board has no gains or losses in the financial year or the preceding financial year other than those dealt with in the Income and Expenditure Account. The results of the year relate to continuing operations.

The statement of accounting policies together with the notes on pages 20 to 26 form part of these accounts.

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 Mr. Frank Nolan
 Chairperson

Date signed: 30 June 2023

DocuSigned by:

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 Mr. David Barry
 Chief Executive Officer

Date signed: 30 June 2023

Dublin Dental Hospital Board Annual Accounts 2022

CAPITAL INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2022

	2022 €	2021 €
Capital Income Sources		
Department of Further and Higher Education, Research, Innovation and Science	380,921	380,921
Health Service Executive	136,896	145,000
Trinity College Dublin	877,187	1,027,637
Total Capital Income	<u>1,395,004</u>	<u>1,553,558</u>
Capital Expenditure		
Equipment	(509,437)	(174,607)
Minor Capital Works	(1,693,140)	(275,748)
Total Capital Expenditure	<u>(2,202,577)</u>	<u>(450,355)</u>
(Deficit) / Surplus for the year	(807,573)	1,103,203
Surplus brought forward 1 January	<u>2,896,161</u>	<u>1,792,958</u>
Surplus carried forward 31 December	<u><u>2,088,588</u></u>	<u><u>2,896,161</u></u>

With the exception of fixed assets depreciation and amortisation of the Capitalisation Account, the Board has no gains or losses in the financial year or the preceding financial year other than those dealt with in the Income and Expenditure Account. The results of the year relate to continuing operations.

The statement of accounting policies together with the notes on pages 20 to 26 form part of these accounts.

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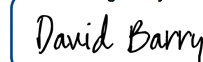


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Mr. Frank Nolan
Chairperson

Date signed: 30 June 2023

DocuSigned by:



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Mr. David Barry
Chief Executive Officer

Date signed: 30 June 2023

Dublin Dental Hospital Board Annual Accounts 2022

BALANCE SHEET

As at 31 December 2022

	Note	2022 €	2021 €
FIXED ASSETS	2	<u>14,741,619</u>	<u>15,349,125</u>
CURRENT ASSETS			
Stocks	3	305,176	425,378
Debtors	4	5,952,393	5,861,510
Cash at bank and in hand		<u>2,062,846</u>	<u>2,319,541</u>
		<u>8,320,415</u>	<u>8,606,429</u>
CURRENT LIABILITIES			
Other Creditors		3,711,217	2,686,568
Deferred Income		<u>2,414,893</u>	<u>2,905,135</u>
	5(a)	<u>6,126,110</u>	<u>5,591,703</u>
TOTAL ASSETS LESS LIABILITIES		<u>16,935,924</u>	<u>18,363,851</u>
CAPITAL AND RESERVES			
Non-Capital Income and Expenditure Account (Deficit) / Surplus		105,717	118,565
Capital Fund:-			
Capitalisation Account	6	14,741,619	15,349,125
Surplus on Capital Income and Expenditure Account		<u>2,088,588</u>	<u>2,896,161</u>
		<u>16,935,924</u>	<u>18,363,851</u>

The statement of accounting policies together with the notes on pages 20 to 26 form part of these accounts.

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Dublin Dental Hospital Board Annual Accounts 2022

CASH FLOW STATEMENT

For the year ended 31 December 2022

	Note	2022 €	2021 €
OPERATING (NON-CAPITAL) ACTIVITIES			
Cash received from the Health Service Executive		7,764,792	6,935,077
Cash received from Dept of Further & Higher Education, Research, Innovation & Science		13,962,326	12,728,559
Cash received from patients		965,037	1,043,391
Other cash receipts		5,280,202	4,596,978
Total Inflows		<u>27,972,357</u>	<u>25,304,005</u>
Non - pay cash payments		(4,706,666)	(5,600,565)
Cash payments to and on behalf of employees		<u>(22,784,047)</u>	<u>(20,162,088)</u>
Total Outflows		<u>(27,490,713)</u>	<u>(25,762,653)</u>
Net Cash Inflow / (Outflow) from Operating Activities	7	<u>481,644</u>	<u>(458,648)</u>
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Bank interest paid		<u>(2,895)</u>	<u>(1,705)</u>
Net Cash Outflow from Returns on Investments & Servicing of Finance		<u>(2,895)</u>	<u>(1,705)</u>
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT			
Payments from capital re acquisition of fixed assets		<u>(2,202,577)</u>	<u>(603,880)</u>
Net Cash Outflow from Capital Expenditure and Financial Investment		<u>(2,202,577)</u>	<u>(603,880)</u>
Net Cash Outflow before Financing		<u>(1,723,828)</u>	<u>(1,064,233)</u>
FINANCING			
Dept of Further & Higher Education, Research, Innovation & Science capital grant received		380,921	380,921
Health Service Executive capital grant received		136,896	145,000
TCD Grant Received		949,316	1,079,852
Net Cash Inflow from Financing		<u>1,467,133</u>	<u>1,605,773</u>
(Decrease) / Increase in cash in the period	8	<u>(256,695)</u>	<u>541,540</u>

The statement of accounting policies together with the notes on pages 20 to 26 form part of these accounts.

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F3869C69574E452...

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Chairperson

Date signed: 30 June 2023

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Mr. David Barry
Chief Executive Officer

Date signed: 30 June 2023

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

	Note	2022 DFHERIS €	2022 HSE €	2022 Total €	2021 Total €
1 NET EXPENDITURE					
Pay expenditure					
Management/Administration		1,977,314	1,608,430	3,585,744	3,389,388
Medical/Dental		6,684,179	2,014,456	8,698,635	8,093,061
Nursing		357,176	332,088	689,264	575,097
Paramedical		614,142	98,975	713,117	733,244
Support Services		2,566,430	1,630,278	4,196,708	4,073,762
Maintenance/Technical		312,418	324,020	636,438	636,306
Superannuation		4,353,489	730,517	5,084,006	3,349,236
Total Pay Expenditure	9	16,865,148	6,738,764	23,603,912	20,850,094
Non pay expenditure					
Drugs & Medicines		33,586	56,315	89,901	61,077
Medical gases		8,498	8,584	17,082	138
Medical/Surgical supplies		923,944	976,363	1,900,307	1,691,970
Supplies & Contracts on Other Medical Equipment		79,268	70,948	150,216	165,464
X-ray/Imaging		31,262	25,577	56,839	36,663
Laboratory Supplies		422,818	140,857	563,675	442,718
Catering		29,602	29,549	59,151	31,803
Heat, Power & Light		113,592	113,591	227,183	135,760
Cleaning & Washing		277,452	276,937	554,389	502,246
Furniture, Crockery & Hardware		3,356	2,839	6,195	15,665
Bedding & Clothing		16,242	6,009	22,251	26,077
Maintenance		145,056	131,607	276,663	344,032
Education & Training		164,899	36,281	201,180	184,743
Travel & Subsistence (National)		35,129	27,700	62,829	57,081
Travel & Subsistence (International)		44,242	6,104	50,346	5,049
Bank Interest		1,448	1,447	2,895	1,705
Bank Charges		6,238	6,241	12,479	12,072
Insurance		28,000	28,002	56,002	60,858
Audit		15,950	15,950	31,900	31,900
Legal		5,300	5,300	10,600	13,959
Bad Debts Written Off		(286)	(286)	(572)	(2,886)
Adjustment to provision for bad debts		8,124	8,123	16,247	33,699
Office Expenses, Rent/Rates		187,077	150,765	337,842	293,265
Computer		288,881	276,391	565,272	611,099
Professional Services		52,455	50,232	102,687	155,994
Miscellaneous	10	129,508	93,086	222,594	167,138
Total Non-Pay Expenditure		3,051,641	2,544,512	5,596,153	5,079,289
Gross (Pay & Non-Pay) Expenditure		19,916,789	9,283,276	29,200,065	25,929,383
Income					
Superannuation		479,515	175,339	654,854	591,087
Patient income		497,045	497,043	994,088	1,072,556
Charges for services to external agencies	11	798,488	258,673	1,057,161	1,022,284
Other	12	3,665,479	170,151	3,835,630	3,135,764
Total Income		5,440,527	1,101,206	6,541,733	5,821,691
Net Expenditure (Non-Capital)		14,476,262	8,182,070	22,658,332	20,107,692

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

2 FIXED ASSETS	Buildings	Art Works	Equipment	Total
	€	€	€	€
Cost				
Opening Balance at 1 January 2022	23,356,715	447,665	9,331,475	33,135,855
Additions from Capital	--	--	509,437	509,437
Disposals during the year at Gross Book Value	--	--	(12,385)	(12,385)
Closing Balance at 31 December 2022	<u>23,356,715</u>	<u>447,665</u>	<u>9,828,527</u>	<u>33,632,907</u>
Depreciation				
Opening Balance at 1 January 2022	9,677,909	--	8,108,821	17,786,730
Depreciation charge for the year	341,970	--	774,973	1,116,943
Disposals - Accumulated Depreciation	--	--	(12,385)	(12,385)
Closing Balance at 31 December 2022	<u>10,019,879</u>	<u>--</u>	<u>8,871,409</u>	<u>18,891,288</u>
Net book amount at 31 December 2022	<u>13,336,836</u>	<u>447,665</u>	<u>957,118</u>	<u>14,741,619</u>
Net book amount at 31 December 2021	<u>13,678,806</u>	<u>447,665</u>	<u>1,222,654</u>	<u>15,349,125</u>

In 2022, the Dublin Dental Hospital carried out an exercise to physically verify the existence of all assets listed on the Fixed Asset Register.

This exercise identified assets no longer in use which have been recorded as disposals in 2022. These assets with an original cost of €12,385 were all fully depreciated and therefore their disposal from the Fixed Asset Register had no net impact to our 2022 Income & Expenditure Accounts.

3 STOCK DETAILS	2022	2021
	€	€
Medical Gases Stock	11,193	8,342
Medical and surgical supplies	269,630	380,697
X-ray/Imaging supplies	243	736
Laboratory supplies	1,878	4,519
Cleaning & Washing Supplies	5,751	7,971
Furniture, Crockery, Hardware Stock	--	1,611
Maintenance supplies	9,500	6,555
Stationery and office supplies	6,523	9,229
Other stock	458	5,718
	<u>305,176</u>	<u>425,378</u>

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

4 DEBTORS	2022	2021
	€	€
Government Departments		
Health Service Executive - Revenue Grants	1,401,537	1,136,922
	<u>1,401,537</u>	<u>1,136,922</u>
Patients		
Total amount due	998,299	986,758
Less provision for bad and doubtful debts	(916,992)	(900,745)
	<u>81,307</u>	<u>86,013</u>
Other Debtors		
Hospitals	56,595	137,344
Irish Prison Service	41,358	56,463
Student Fees	3,075,971	2,847,949
Payroll Recoupments	231,459	250,350
Withholding Tax	8	8
Capital Debtors	768,993	949,316
Sundry Debtors	1,321	49,913
	<u>4,175,705</u>	<u>4,291,343</u>
Prepayments		
Pay	26,626	30,491
Non-pay	267,218	316,741
	<u>293,844</u>	<u>347,232</u>
Total Debtors	<u>5,952,393</u>	<u>5,861,510</u>
5(a) CURRENT LIABILITIES	2022	2021
	€	€
Revenue creditors and accrued expenses	2,582,747	1,483,676
Deferred Tuition Fees	1,953,497	1,824,657
Research Funds (see Note 5(b) analysis below)	1,128,470	1,202,892
Deferred Capital Income	461,396	569,590
Deferred Non Capital Income	-	510,888
	<u>6,126,110</u>	<u>5,591,703</u>
5(b) Research Funds	2022	2021
	€	€
<u>Research Income Sources</u>		
Exchequer - Health Research Board	365,970	374,439
Non-exchequer	45,950	49,100
Total Research Income	<u>411,920</u>	<u>423,539</u>
<u>Research Expenditure</u>		
Pay	(135,963)	(174,545)
Non-pay	(350,379)	(346,945)
Total Research Expenditure	<u>(486,342)</u>	<u>(521,490)</u>
Net deficit for year	(74,422)	(97,951)
Balance brought forward 1 January	1,202,892	1,300,843
Balance carried forward 31 December	<u>1,128,470</u>	<u>1,202,892</u>

Research income and expenditure is not reflected in Note 1 Net Expenditure.

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

6 CAPITALISATION ACCOUNT	2022	2021		
	€	€		
Balance at beginning of year	15,349,125	16,227,630		
Additions				
Equipment	509,437	174,607		
Sub-Total Additions	<u>509,437</u>	<u>174,607</u>		
Less				
Depreciation for the year	(1,116,943)	(1,053,112)		
Sub-Total Deductions	<u>(1,116,943)</u>	<u>(1,053,112)</u>		
Balance at year end	<u><u>14,741,619</u></u>	<u><u>15,349,125</u></u>		
7 RECONCILIATION OF NON-CAPITAL (DEFICIT) / SURPLUS TO NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	2022	2021		
	€	€		
(Deficit) / Surplus for the year	(12,848)	110,049		
Adjust for:				
Bank Interest paid	2,895	1,705		
Decrease in stocks (note 3)	120,202	180,734		
Increase in debtors-excluding capital (note 4)	(271,206)	(564,184)		
Increase / (Decrease) in creditors-excluding capital (note 5)	642,601	(186,952)		
Net cash inflow / (outflow) from operating activities	<u><u>481,644</u></u>	<u><u>(458,648)</u></u>		
8 Analysis of the balances of cash as shown in the balance sheet	2022	2021	CHANGE IN	CHANGE IN
	€	€	2022	2021
			€	€
Cash at Bank and in Hand	2,062,846	2,319,541	(256,695)	541,540
	<u>2,062,846</u>	<u>2,319,541</u>	<u>(256,695)</u>	<u>541,540</u>

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

9 Remuneration	2022	2021
	€	€
(a) Aggregate Employee Benefits		
Staff short-term Benefits	16,876,305	15,993,614
Termination benefits	70,000	--
Retirement benefit costs	5,084,006	3,349,236
Employers Contribution to social Welfare	1,573,601	1,507,244
	<u>23,603,912</u>	<u>20,850,094</u>

Additional superannuation contributions of €602,729 (2021: €571,578) were deducted from employees and remitted to the Department of Further and Higher Education, Research, Innovation and Science in the amount of €430,681 (2021: €413,566) and the Health Service Executive in the amount of €172,047 (2021: €158,012).

Employee contributions paid over to DPER under the Single Public Service Pension Scheme in relation to 2022 were €348,511 (2021: €303,632).

The number of employees at the 31 December 2022 (in whole time equivalents (WTEs) was 213 (2021: 212).

(b) Staff Short-Term Benefits

Basic pay	16,650,684	15,802,189
Overtime	113,059	90,883
Allowances	112,562	100,542
	<u>16,876,305</u>	<u>15,993,614</u>

(c) Termination Benefits

Termination benefits charged to I&E	<u>70,000</u>	<u>--</u>
-------------------------------------	---------------	-----------

(d) Employee Short Term benefits breakdown

The number of employees whose benefits fell within each band of €10,000 from €60,000 onwards is as follows:-

		Number of Employees	
		2022	2021
€60,000 -	€69,999	17	9
€70,000 -	€79,999	14	7
€80,000 -	€89,999	7	10
€90,000 -	€99,999	7	1
€100,000 -	€109,999	2	2
€110,000 -	€119,999	1	3
€120,000 -	€129,999	1	--
€130,000 -	€139,999	1	--
€140,000 -	€149,999	--	1
€150,000 -	€159,999	5	3
€160,000 -	€169,999	--	--
€170,000 -	€179,999	--	2
€180,000 -	€189,999	1	--
€190,000 -	€199,999	1	--
€200,000 -	€209,999	--	--
€210,000 -	€219,999	--	2
€220,000 -	€229,999	--	2
€230,000 -	€239,999	3	2
€240,000 -	€249,999	2	2
€250,000 -	€259,999	--	2
€260,000 -	€269,999	3	1
€270,000 -	€279,999	2	2
€280,000 -	€289,999	--	1
€290,000 -	€299,999	--	--
€300,000 -	€309,999	--	--
€310,000 -	€319,999	2	--
€320,000 -	€329,999	--	--
€330,000 -	€339,999	1	--
		<u>70</u>	<u>52</u>

Note : For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employer's PRSI.

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

(e) Key Management Personnel

Key management personnel in the Dublin Dental Hospital consists of members of the Board, the Chief Executive Officer, the Clinical Director and the Dean of Dental Affairs. The total value of employee benefits for key management personnel is set out below:

	2022	2021
	€	€
Salary	615,141	589,102
Allowances	57,754	57,316
	<u>672,895</u>	<u>646,418</u>

This does not include the value of retirement benefits earned in the period. The key management personnel are members of either the Local Government Superannuation Scheme or the Single Public Service Pension Scheme.

(f) Chief Executive Officer Salary and Benefits

The CEO remuneration package for the financial period was as follows:

	2022	2021
	€	€
Basic Pay	88,224	84,199
	<u>88,224</u>	<u>84,199</u>

The Chief Executive Officer is a member of the Single Public Service Pension Scheme, and his entitlements in that regard do not extend beyond the terms of the scheme. The value of the retirement benefits earned in the period is not included above.

10 Miscellaneous costs	2022	2021
	€	€
Miscellaneous teaching costs	12,206	7,803
Recruitment Costs and Agency Fees	98,562	31,936
Subscriptions	60,587	117,891
Research	(158)	575
Presentations / Retirements	3,450	-
Other	47,947	8,933
	<u>222,594</u>	<u>167,138</u>

11 Charges for services to external agencies	2022	2021
	€	€
Paediatric Service	24,199	23,900
Oral Surgery Service	141,225	139,482
Oral Medical Service	123,226	121,705
General Dental Service	743,020	734,167
Dental Advisory Service	22,770	--
Medico-legal Service	2,721	3,030
	<u>1,057,161</u>	<u>1,022,284</u>

12 Miscellaneous Income	2022	2021
	€	€
Student kits	157,836	99,425
Student fees	3,119,350	2,640,819
Education courses	199,975	152,411
Disability & Maternity Benefit (DSFA)	131,325	92,383
Research Funds	30,000	30,000
Other income	197,144	120,726
	<u>3,835,630</u>	<u>3,135,764</u>

Dublin Dental Hospital Board Annual Accounts 2022

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2022

13 Running Cost of Service

After adjusting for depreciation, which is not accounted for through the Income and Expenditure Account, the running costs of the Hospital on a conventional accruals basis has been calculated as follows:-

	2022 €	2021 €
Net Expenditure	22,658,332	20,107,692
Add Depreciation Charge	<u>1,116,943</u>	<u>1,053,112</u>
	<u>23,775,275</u>	<u>21,160,804</u>

14 Board Members Interests

The Board adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Board's activities in which the Board members had any beneficial interest.

15 Premises

The Dublin Dental Hospital Board own the following properties:-

1. The floors above ground level of premises at 18 and 19 Lincoln Place, Dublin 2
2. Premises at 20-28 Lincoln Place, Dublin 2
3. Premises at 1 and 2 South Leinster Street, Dublin 2
4. The floors above ground level of premises at 3 and 4 South Leinster Street, Dublin 2
5. The premises known as the *Watts Oral Biosciences Research Centre* at the rear of nos. 2-4 South Leinster Street, Dublin 2.

16 Approved Determination

	2022 DFHERIS €	2022 HSE €	2021 DFHERIS €	2021 HSE €
Annual Allocation	14,854,135	8,000,223	13,078,591	7,362,059
Additional Superannuation Contributions retained	--	172,047	--	158,012
Total Approved Determination	<u>14,854,135</u>	<u>8,172,270</u>	<u>13,078,591</u>	<u>7,520,071</u>
<u>Reflected in Financial Statements as follows:</u>				
Income and Expenditure Account (Non Capital)	14,473,214	8,172,270	12,697,670	7,520,071
Capital Income and Expenditure Account.	380,921		380,921	

The approved determination for the HSE is made up of the allocation as notified to us by the HSE plus additional superannuation contributions retained by the Board in respect of deductions made through payroll from employees funded from the HSE allocation.

The approved determination for the Dept. of Further & Higher Education, Research, Innovation and Science (DFHERIS) is made up of the allocations as notified to us by the DFHERIS. Of the approved determination, €380,921 is included in the Capital Income and Expenditure Account and the remainder is included in the Income and Expenditure Account (Non Capital).

17 Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Board will be able to continue in operational existence for the foreseeable future. The Board continues to operate in an environment with significant funding restraints and had an operating deficit in the year of €12,848 (2021: surplus of €110,049).

Funding from the Dept. of Further & Higher Education, Research, Innovation and Science (DFHERIS) and the Health Service Executive (HSE) at an appropriate level is fundamental to the Board's ability to continue as a going concern. The DFHERIS or HSE have not given any indication that they will reduce the level of financial support in the foreseeable future.

After making enquiries, and having considered management forecasts, the Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

18 Approval of the accounts

The accounts were approved by the Board on 29 May 2023.