

DUBLIN DENTAL HOSPITAL BOARD

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

Dublin Dental Hospital Board Annual Accounts 2023

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GENERAL INFORMATION

In August 2019, the Minister for Health appointed the following Board Members for a 4-year term running up to August 2023.

BOARD MEMBERS	Mr. Frank Nolan (Chairperson) Ms Rebecca Conlan** Prof. Maeve Conrick* Prof. Neville Cox* Dr. Ronan Donelan** Dr. Fidelma Fitzpatrick*** Dr. Robert Gorby***	Ms. Una Healy*** Dr. Aislinn Joy** Mr. John O'Halloran* Ms. Sinead O'Loughlin*** Prof. Orla Sheils** Mr. Michal Siwiec* Prof. Derek Sullivan*
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- *Members of the Audit and Risk Committee
- **Members of the Strategic Oversight Committee
- ***Members of the Quality and Safety Committee

The Minister for Health appointed the new Board between August 2023 and October 2023 with the following Board Members appointed for a 4-year term:

BOARD MEMBERS	Mr David Holohan (Chairperson) Ms Rebecca Conlon** Prof. Maeve Conrick* Prof. Blánaid Daly Dr. Ronan Donelan* Prof. Pádraig Fallon*** Prof. Fidelma Fitzpatrick***	Mr Fintan Foy** Ms. Una Healy*** Dr. Aislinn Joy** Mr Gerald Murray* Ms. Sinead O'Loughlin*** Mr. Michal Siwiec* Prof Martine Smith**
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- *Members of the Audit and Risk Committee
- **Members of the Strategic Oversight Committee
- ***Members of the Quality and Safety Committee

OFFICERS	Chief Executive Officer Head of Finance	Mr. David Barry Mr. Alan Harrison
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ADDRESS	Lincoln Place Dublin 2
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BANKERS	AIB Bank 100/101 Grafton Street 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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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 29 May 2023.

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 2023 and its income and expenditure for the year.

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Board Structure

Board Member	Role	Date Appointed
Mr David Holohan	Chairperson	27 October 2023
Ms Rebecca Conlon	Ordinary Member	2 August 2023
Prof. Maeve Conrick	Ordinary Member	2 August 2023
Prof. Blánaid Daly	Ordinary Member	2 August 2023
Dr. Ronan Donelan	Ordinary Member	2 August 2023
Prof. Padraig Fallon	Ordinary Member	2 August 2023
Prof. Fidelma Fitzpatrick	Ordinary Member	2 August 2023
Mr Fintan Foy	Ordinary Member	18 September 2023
Ms. Una Healy	Ordinary Member	2 August 2023
Dr. Aislinn Joy	Ordinary Member	2 August 2023
Mr. Gerald Murray	Ordinary Member	18 September 2023
Ms. Sinead O'Loughlin	Ordinary Member	2 August 2023
Mr. Michal Siwec	Ordinary Member	2 August 2023
Prof. Martine Smith	Ordinary Member	2 August 2023

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

1. Audit and Risk Committee: currently comprises four 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. There were three meetings of the ARC in 2023.

The current members of the Audit and Risk Committee are Mr Michal Siwec (Chairperson), Professor Maeve Conrick, Dr Ronan Donelan, and Mr Gerald Murray. All members of the current Committee were appointed on 20 November 2023.

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. There were two meetings of the SOC in 2023.

The current members of this Committee are: Ms Rebecca Conlan (Chairperson), Mr Fintan Foy, Dr Aislinn Joy and Professor Martine Smith. All members of the current Committee were appointed on 20 November 2023.

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. There were two meetings of the QSC in 2023.

The current members of this Committee are: Ms. Sinead O'Loughlin (Chairperson), Professor Fidelma Fitzpatrick, Professor Padraig Fallon and Ms Una Healy. All members of the current Committee were appointed on 20 November 2023.

Dublin Dental Hospital Board Annual Accounts 2023

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Board Sub-Committee meetings for 2023 is set out below including the fees and expenses received by each member:

Board and Board Sub-Committee January 2023 - August 2023	Board	Audit and Risk Committee	Strategic Oversight Committee	Quality and Safety Committee
Mr Frank Nolan	2 of 2			
Ms Rebecca Conlan	2 of 2		2 of 2	
Prof. Maeve Conrick	2 of 2	2 of 2		
Prof. Neville Cox	1 of 2	2 of 2		
Dr. Ronan Donelan	2 of 2		1 of 2	
Dr. Fidelma Fitzpatrick	2 of 2			1 of 2
Dr. Robert Gorby	2 of 2			1 of 2
Ms. Una Healy	1 of 2			2 of 2
Dr. Aislinn Joy	1 of 2		1 of 2	
Mr. John O'Halloran	2 of 2	2 of 2		
Ms. Sinead O'Loughlin	2 of 2			2 of 2
Prof. Orla Sheils	1 of 2		1 of 2	
Mr. Michal Siwec	2 of 2	2 of 2		
Prof. Derek Sullivan	1 of 2	2 of 2		

Board and Board Sub-Committee August 2023 - December 2023	Board	Audit and Risk Committee	Strategic Oversight Committee	Quality and Safety Committee
Mr David Holohan	1 of 1			
Ms Rebecca Conlon	1 of 1			
Prof. Maeve Conrick	1 of 1	0 of 1		
Prof. Blánaid Daly	1 of 1			
Dr. Ronan Donelan	1 of 1	1 of 1		
Prof. Padraig Fallon	1 of 1			
Prof. Fidelma Fitzpatrick	1 of 1			
Mr Fintan Foy	1 of 1			
Ms. Una Healy	1 of 1			
Dr. Aislinn Joy	1 of 1			
Mr Gerald Murray	1 of 1	1 of 1		
Ms. Sinead O'Loughlin	1 of 1			
Prof. Martine Smith	1 of 1			
Mr. Michal Siwec	1 of 1	1 of 1		

Board Members Expenses

	Mr Frank Nolan	Mr David Holohan	Dr. Aislinn Joy
Fees	11,748	2,133	
Domestic Subsistence	81	-	
Domestic Accommodation	462	-	321
Domestics Mileage and Parking	<u>700</u>	<u>-</u>	<u>-</u>
Total	<u>12,991</u>	<u>2,133</u>	<u>321</u>

Key Personnel Changes

There were no key personnel changes in 2023.

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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.

Consultancy Costs

	2023	2022
	€	€
Consultancy costs include the cost of external advice to management and exclude outsourced ‘business-as-usual’ functions.		
Legal advice	6,557	10,600
Financial/actuarial advice	-	-
Public relations/marketing	5,415	5,415
Human Resources	-	-
Business improvement	4,182	-
Other	<u>6,244</u>	<u>2,650</u>
Total consultancy costs	<u>22,398</u>	<u>18,665</u>
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	<u>22,398</u>	<u>18,665</u>
Total	<u>22,398</u>	<u>18,665</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.

	2023	2022
	€	€
Legal fees – legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	=	<u>70,000</u>
Total	=	<u>70,000</u>

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023	2022
	€	€
Domestic		
- Board	1,564	982
- Employees	82,524	59,151
International		
- Board	-	169
- Employees	<u>25,717</u>	<u>32,728</u>
Total	<u>109,805</u>	<u>93,030</u>

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Travel and subsistence costs of €14,296 (2022: €20,145) were incurred by students and external examiners during the year. The total travel and subsistence costs incurred amounted to €124,101 (2022: €113,175) as disclosed in Note 1 of the Financial Statements.

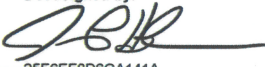
Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2023	2022
	€	€
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 2023.

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Mr. David Holohan
Chairperson
Dublin Dental Hospital Board

Date signed: 30 September 2024

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Mr. David Barry
Chief Executive Officer

Date signed: 30 September 2024

Dublin Dental Hospital Board Annual Accounts 2023

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 2023 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) currently comprising four Board Members with the Chairperson having financial and audit expertise. The ARC met three times in 2023.

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

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- 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 2023 on 11 March 2024.

Internal Control Issues

The following weaknesses in internal control was identified in relation to 2023 that require disclosure in the financial statements:

Non-Compliant Procurement

During 2023 expenditure totalling €773,776 excluding VAT was incurred in relation to goods and services where the procedures employed did not fully comply with procurement guidelines.

This relates to the following:

- Two instances where existing OGP Frameworks have expired and the formal process of signing up to the new Framework had not been completed before year end.
- Two instances where the tender competitions were completed during the year.
- Two instances where cumulative spend on a number of projects and services exceeded procurement thresholds.
- One instance where Equipment had to be purchased outside the Framework Agreement DDUH are signed up to.
- One instance Clinical Consumables had to be purchased from a different supplier than the supplier the tender was awarded to as the supplier who won the tender could not fulfil the contract.

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The Framework Agreements used to drawdown taxi services and certain clinical consumables have expired. DDUH have now signed up the OGP Framework for taxi services and are in the process of signing up to the new Framework Agreements for the clinical consumables but this formal process had not been completed by year end. Total expenditure on these goods and services in 2023 amounted to €89,239 excluding VAT.

Tender competitions for Cleaning services and Scrubs were completed and contracts awarded in December 2023 but expenditure from the start of the year until the contracts were awarded has been deemed non-compliant and respectively amounted to €335,060 and €66,500 excluding VAT.

Recruitment Services and IT Services with expenditure excluding VAT of €76,575 and €25,015 respectively breached procurement thresholds. The Recruitment Services spend related to a number of specialist roles where it was necessary to use the services of a recruitment agency. The IT Services related to a number of small technical projects which were unforeseen when the projected spend was estimated at the start of the year.

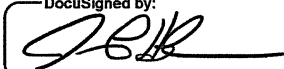
IT equipment to the value of €93,185 was purchased outside the Framework Agreement DDUH are signed up to as the Framework Agreement did not have the particular equipment with the necessary specification that was required.

A tender for Clinical Consumables was completed in 2021. However, the company awarded the tender were unable to fulfil contractual commitments so DDUH had to purchase these Clinical Consumables from another supplier. Clinical Consumables to the value of €88,195 excluding VAT were purchased from this supplier in 2023. DDUH are currently working on a new Clinical Consumables tender with a view to it being published on e-tenders in Q4 2024.

Architectural services for a number of capital refurbishment projects were procured using the 3 quote method of procurement and awarded a contract on the basis of that process. However, the value of the contract entered into with the successful firm was €297,000 (including design services for mechanical and electrical, structural, project management services and quantity surveying services all of which were subcontracted to other firms as per the guidance in the HSE Design Services Procurement Framework). The total value of the related projects is €2.825 million comprising Surgical Suites €1.2m, Toilets, Locker Rooms and Computer Room €800,000, Patient Services €575,000 and West Clinic surgeries €250,000. The contract with the main contractor is compliant with procurement guidelines.

Total non-compliant expenditure in 2023 represented 12.66% of non-pay related expenditure in 2023.

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

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Mr. David Holohan
Chairperson
Dublin Dental Hospital Board

Dated: 30 September 2024



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 2023 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 2023 and its income and expenditure for 2023
- 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.

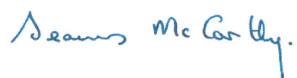
Report on information other than the financial statements, and on other matters

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.

Report of the C&AG (continued)

Non-compliant procurement

The statement on internal control discloses that in 2023 Dublin Dental Hospital Board incurred significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement also sets out the steps taken or planned by the Hospital to address the weaknesses that give rise to this.



Seamus McCarthy
Comptroller and Auditor General

7 October 2024

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.

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CHIEF EXECUTIVE OFFICER'S AND CHAIRPERSON'S CERTIFICATION

FOR THE YEAR ENDED 31 DECEMBER 2023

We certify that the Financial Statements of the Dublin Dental Hospital Board for the year ended 31 December 2023 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.

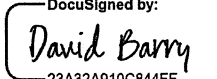
The Financial Statements on pages 16 to 26, which have been prepared under the statement of accounting policies set out on pages 14 to 15 properly show the state of affairs of the hospital at 31st December 2023 and its Income and Expenditure and Cash Flow for the year then ended.

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Mr. David Holohan
Chairperson

Date signed: 30 September 2024

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Mr. David Barry
Chief Executive Officer

Date signed: 30 September 2024

Dublin Dental Hospital Board Annual Accounts 2023

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 2023

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 2023

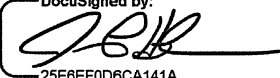
SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL)

For the year ended 31 December 2023

	Note	2023 DFHERIS €	2023 HSE €	2023 Total €	2022 Total €
Net Expenditure	1	(14,313,385)	(9,082,358)	(23,395,743)	(22,658,332)
Approved Determination	16	13,471,079	8,889,677	22,360,756	22,645,484
Deficit for the year		(842,306)	(192,681)	(1,034,987)	(12,848)
Cumulative surplus / (deficit) at beginning of year		555,941	(450,224)	105,717	118,565
Cumulative (deficit) / surplus at year end		(286,365)	(642,905)	(929,270)	105,717

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. David Holohan
 Chairperson

Date signed: 30 September 2024

DocuSigned by:

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Mr. David Barry
 Chief Executive Officer

Date signed: 30 September 2024

Dublin Dental Hospital Board Annual Accounts 2023

CAPITAL INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2023

	2023	2022
	€	€
Capital Income Sources		
Department of Further and Higher Education, Research, Innovation and Science	380,921	380,921
Health Service Executive	548,320	136,896
Trinity College Dublin	487,348	877,187
Total Capital Income	<u>1,416,589</u>	<u>1,395,004</u>
Capital Expenditure		
Equipment	(353,598)	(509,437)
Minor Capital Works	(727,430)	(1,693,140)
Design work	(367,327)	-
Total Capital Expenditure	<u>(1,448,355)</u>	<u>(2,202,577)</u>
Deficit for the year	(31,766)	(807,573)
Surplus brought forward 1 January	2,088,588	2,896,161
Surplus carried forward 31 December	<u>2,056,822</u>	<u>2,088,588</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.

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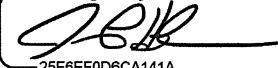
Dublin Dental Hospital Board Annual Accounts 2023

BALANCE SHEET

As at 31 December 2023

	Note	2023 €	2022 €
FIXED ASSETS	2	<u>14,140,942</u>	<u>14,741,619</u>
CURRENT ASSETS			
Stocks	3	238,614	305,176
Debtors	4	5,973,545	5,952,393
Cash at bank and in hand		<u>1,103,093</u>	<u>2,062,846</u>
		<u>7,315,252</u>	<u>8,320,415</u>
CURRENT LIABILITIES			
Other Creditors		3,711,587	3,711,217
Deferred Income	5(a)	<u>2,476,113</u>	<u>2,414,893</u>
		<u>6,187,700</u>	<u>6,126,110</u>
TOTAL ASSETS LESS LIABILITIES		<u>15,268,494</u>	<u>16,935,924</u>
CAPITAL AND RESERVES			
Non-Capital Income and Expenditure Account (Deficit) / Surplus		(929,270)	105,717
Capital Fund:-			
Capitalisation Account	6	14,140,942	14,741,619
Surplus on Capital Income and Expenditure Account		<u>2,056,822</u>	<u>2,088,588</u>
		<u>15,268,494</u>	<u>16,935,924</u>

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

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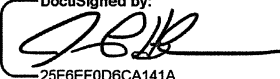
Dublin Dental Hospital Board Annual Accounts 2023

CASH FLOW STATEMENT

For the year ended 31 December 2023

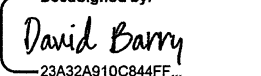
	Note	2023 €	2022 €
OPERATING (NON-CAPITAL) ACTIVITIES			
Cash received from the Health Service Executive		8,677,176	7,764,792
Cash received from Dept of Further & Higher Education, Research, Innovation & Science		13,471,079	13,962,326
Cash received from patients		1,015,774	965,037
Other cash receipts		5,927,258	5,280,202
Total Inflows		<u>29,091,287</u>	<u>27,972,357</u>
Non - pay cash payments		(6,006,277)	(4,706,666)
Cash payments to and on behalf of employees		(24,319,662)	(22,784,047)
Total Outflows		<u>(30,325,939)</u>	<u>(27,490,713)</u>
Net Cash (Outflow) / Inflow from Operating Activities	7	<u>(1,234,652)</u>	<u>481,644</u>
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Bank interest paid		(932)	(2,895)
Net Cash Outflow from Returns on Investments & Servicing of Finance		<u>(932)</u>	<u>(2,895)</u>
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT			
Payments from capital re acquisition of fixed assets		(1,448,355)	(2,202,577)
Net Cash Outflow from Capital Expenditure and Financial Investment		<u>(1,448,355)</u>	<u>(2,202,577)</u>
Net Cash Outflow before Financing		<u>(2,683,939)</u>	<u>(1,723,828)</u>
FINANCING			
Dept of Further & Higher Education, Research, Innovation & Science capital grant received		380,921	380,921
Health Service Executive capital grant received		548,320	136,896
TCD Grant Received		794,945	949,316
Net Cash Inflow from Financing		<u>1,724,186</u>	<u>1,467,133</u>
Decrease in cash in the period	8	<u>(959,753)</u>	<u>(256,695)</u>

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

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 Chief Executive Officer

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Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS

For the year ended 31 December 2023

	Note	2023 DFHERIS €	2023 HSE €	2023 Total €	2022 Total €
1 NET EXPENDITURE					
Pay expenditure					
Management/Administration		2,253,204	1,950,915	4,204,119	3,585,744
Medical/Dental		7,654,582	2,281,979	9,936,561	8,698,635
Nursing		265,858	263,704	529,562	689,264
Paramedical		600,817	125,207	726,024	713,117
Support Services		2,518,550	1,606,756	4,125,306	4,196,708
Maintenance/Technical		334,963	334,963	669,926	636,438
Superannuation		3,305,828	784,146	4,089,974	5,084,006
Total Pay Expenditure	9	16,933,802	7,347,670	24,281,472	23,603,912
Non pay expenditure					
Drugs & Medicines		48,677	59,181	107,858	89,901
Medical gases		2,540	2,552	5,092	17,082
Medical/Surgical supplies		962,021	1,001,143	1,963,164	1,900,307
Supplies & Contracts on Other Medical Equipment		45,211	43,980	89,191	150,216
X-ray/Imaging		20,583	22,073	42,656	56,839
Laboratory Supplies		382,937	276,748	659,685	563,675
Catering		44,530	43,523	88,053	59,151
Heat, Power & Light		104,462	104,461	208,923	227,183
Cleaning & Washing		302,901	302,474	605,375	554,389
Furniture, Crockery & Hardware		7,076	7,076	14,152	6,195
Bedding & Clothing		12,427	12,426	24,853	22,251
Maintenance		143,647	137,021	280,668	276,663
Education & Training		183,263	28,728	211,991	201,180
Travel & Subsistence (National)		45,771	39,357	85,128	62,829
Travel & Subsistence (International)		34,289	4,684	38,973	50,346
Bank Interest		466	466	932	2,895
Bank Charges		7,458	7,459	14,917	12,479
Insurance		26,243	26,187	52,430	56,002
Audit		15,950	15,950	31,900	31,900
Legal		3,279	3,278	6,557	10,600
Bad Debts Written Off		(291)	(291)	(582)	(572)
Adjustment to provision for bad debts		31,486	31,486	62,972	16,247
Office Expenses, Rent/Rates		210,098	178,433	388,531	337,842
Computer		274,491	257,331	531,822	565,272
Professional Services		154,804	151,278	306,082	102,687
Miscellaneous	10	138,909	92,309	231,218	222,594
Total Non-Pay Expenditure		3,203,228	2,849,313	6,052,541	5,596,153
Gross (Pay & Non-Pay) Expenditure		20,137,030	10,196,983	30,334,013	29,200,065
Income					
Superannuation		460,406	173,523	633,929	654,854
Patient income		546,447	546,447	1,092,894	994,088
Charges for services to external agencies	11	798,400	259,920	1,058,320	1,057,161
Other	12	4,018,392	134,735	4,153,127	3,835,630
Total Income		5,823,645	1,114,625	6,938,270	6,541,733
Net Expenditure (Non-Capital)		14,313,385	9,082,358	23,395,743	22,658,332

Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

2 FIXED ASSETS	Buildings	Art Works	Equipment	Total
	€	€	€	€
Cost				
Opening Balance at 1 January 2023	23,356,715	447,665	9,828,527	33,632,907
Additions from Capital	--	--	353,599	353,599
Disposals during the year at Gross Book Value	--	--	(78,481)	(78,481)
Closing Balance at 31 December 2023	<u>23,356,715</u>	<u>447,665</u>	<u>10,103,645</u>	<u>33,908,025</u>
Depreciation				
Opening Balance at 1 January 2023	10,019,879	--	8,871,409	18,891,288
Depreciation charge for the year	333,421	--	620,855	954,276
Disposals - Accumulated Depreciation	--	--	(78,481)	(78,481)
Closing Balance at 31 December 2023	<u>10,353,300</u>	<u>--</u>	<u>9,413,783</u>	<u>19,767,083</u>
Net book amount at 31 December 2023	<u>13,003,415</u>	<u>447,665</u>	<u>689,862</u>	<u>14,140,942</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>

In 2023, 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 2023. These assets with an original cost of €78,481 were all fully depreciated and therefore their disposal from the Fixed Asset Register had no net impact to our 2023 Income & Expenditure Accounts.

3 STOCK DETAILS	2023	2022
	€	€
Medical Gases Stock	16,655	11,193
Medical and surgical supplies	198,996	269,630
X-ray/Imaging supplies	--	243
Laboratory supplies	2,432	1,878
Cleaning & Washing Supplies	4,889	5,751
Maintenance supplies	6,576	9,500
Stationery and office supplies	8,536	6,523
Other stock	530	458
	<u>238,614</u>	<u>305,176</u>

Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

4 DEBTORS	2023	2022
	€	€
Government Departments		
Health Service Executive - Revenue Grants	1,421,233	1,401,537
	<u>1,421,233</u>	<u>1,401,537</u>
Patients		
Total amount due	1,088,600	998,299
Less provision for bad and doubtful debts	(979,963)	(916,992)
	<u>108,637</u>	<u>81,307</u>
Other Debtors		
Hospitals	70,743	56,595
Irish Prison Service	36,773	41,358
Student Fees	2,951,955	3,075,971
Payroll Recoupments	955,638	231,459
Withholding Tax	8	8
Capital Debtors	-	768,993
Sundry Debtors	3,606	1,321
	<u>4,018,723</u>	<u>4,175,705</u>
Prepayments		
Pay	46,932	26,626
Non-pay	378,020	267,218
	<u>424,952</u>	<u>293,844</u>
Total Debtors	<u>5,973,545</u>	<u>5,952,393</u>

5(a) CURRENT LIABILITIES	2023	2022
	€	€
Revenue creditors and accrued expenses	2,749,467	2,582,747
Deferred Tuition Fees	2,476,113	1,953,497
Research Funds (see Note 5(b) analysis below)	962,120	1,128,470
Deferred Capital Income	-	461,396
	<u>6,187,700</u>	<u>6,126,110</u>

5(b) Research Funds	2023	2022
	€	€
<u>Research Income Sources</u>		
Exchequer - Health Research Board	243,048	365,970
Non-exchequer	20,000	45,950
Total Research Income	<u>263,048</u>	<u>411,920</u>
<u>Research Expenditure</u>		
Pay	(188,094)	(135,963)
Non-pay	(241,304)	(350,379)
Total Research Expenditure	<u>(429,398)</u>	<u>(486,342)</u>
Net deficit for year	(166,350)	(74,422)
Balance brought forward 1 January	1,128,470	1,202,892
Balance carried forward 31 December	<u>962,120</u>	<u>1,128,470</u>

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

Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

6 CAPITALISATION ACCOUNT	2023	2022
	€	€
Balance at beginning of year	14,741,619	15,349,125
Additions		
Equipment	353,599	509,437
Sub-Total Additions	<u>353,599</u>	<u>509,437</u>
Less		
Depreciation for the year	(954,276)	(1,116,943)
Sub-Total Deductions	<u>(954,276)</u>	<u>(1,116,943)</u>
Balance at year end	<u><u>14,140,942</u></u>	<u><u>14,741,619</u></u>

7 RECONCILIATION OF NON-CAPITAL DEFICIT TO NET CASH (OUTFLOW) / INFLOW FROM OPERATING ACTIVITIES	2023	2022
	€	€
Deficit for the year	(1,034,987)	(12,848)
Adjust for:		
Bank Interest paid	932	2,895
Decrease in stocks (note 3)	66,562	120,202
Increase in debtors-excluding capital (note 4)	(790,145)	(271,206)
Increase in creditors-excluding capital (note 5)	522,986	642,601
Net cash (outflow) / inflow from operating activities	<u>(1,234,652)</u>	<u>481,644</u>

8 Analysis of the balances of cash as shown in the balance sheet	2023	2022	CHANGE IN 2023	CHANGE IN 2022
	€	€	€	€
Cash at Bank and in Hand	1,103,093	2,062,846	(959,753)	(256,695)
	<u>1,103,093</u>	<u>2,062,846</u>	<u>(959,753)</u>	<u>(256,695)</u>

Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

9 Remuneration	2023	2022
	€	€
(a) Aggregate Employee Benefits		
Staff short-term Benefits	18,413,268	16,876,305
Termination benefits	--	70,000
Retirement benefit costs	4,089,974	5,084,006
Employers Contribution to social Welfare	1,778,230	1,573,601
	<u>24,281,472</u>	<u>23,603,912</u>

Additional superannuation contributions of €672,672 (2022: €602,729) were deducted from employees and remitted to the Department of Further and Higher Education, Research, Innovation and Science in the amount of €479,867 (2022: €430,681) and the Health Service Executive in the amount of €192,805 (2022: €172,047).

Employee contributions paid over to DPER under the Single Public Service Pension Scheme in relation to 2023 were €417,569 (2022: €348,511).

The number of employees at the 31 December 2023 (in whole time equivalents (WTEs) was 215 (2022: 213).

(b) Staff Short-Term Benefits

Basic pay	18,168,824	16,650,684
Overtime	122,325	113,059
Allowances	122,119	112,562
	<u>18,413,268</u>	<u>16,876,305</u>

(c) Termination Benefits

Termination benefits charged to I&E	--	70,000
-------------------------------------	----	--------

(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	
		2023	2022
€60,000 -	€69,999	24	17
€70,000 -	€79,999	9	14
€80,000 -	€89,999	3	7
€90,000 -	€99,999	8	7
€100,000 -	€109,999	4	2
€110,000 -	€119,999	1	1
€120,000 -	€129,999	1	1
€130,000 -	€139,999	--	1
€140,000 -	€149,999	--	--
€150,000 -	€159,999	--	5
€160,000 -	€169,999	5	--
€170,000 -	€179,999	2	--
€180,000 -	€189,999	--	1
€190,000 -	€199,999	1	1
€200,000 -	€209,999	1	--
€210,000 -	€219,999	--	--
€220,000 -	€229,999	--	--
€230,000 -	€239,999	1	3
€240,000 -	€249,999	--	2
€250,000 -	€259,999	3	--
€260,000 -	€269,999	1	3
€270,000 -	€279,999	1	2
€280,000 -	€289,999	1	--
€290,000 -	€299,999	--	--
€300,000 -	€309,999	4	--
€310,000 -	€319,999	1	2
€320,000 -	€329,999	1	--
€330,000 -	€339,999	--	1
€340,000 -	€349,999	--	--
€350,000 -	€359,999	--	--
€360,000 -	€369,999	1	--
€370,000 -	€379,999	1	--
		<u>74</u>	<u>70</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 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

(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:

	2023	2022
	€	€
Salary	644,385	615,141
Allowances	62,705	57,754
	<u>707,090</u>	<u>672,895</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 (CEO) Salary and Benefits

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

	2023	2022
	€	€
Basic Pay	91,009	88,224
	<u>91,009</u>	<u>88,224</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	2023	2022
	€	€
Miscellaneous teaching costs	6,657	12,206
Recruitment Costs and Agency Fees	90,520	98,562
Subscriptions	87,744	60,587
Research	529	(158)
Presentations / Retirements	80	3,450
Other	45,688	47,947
	<u>231,218</u>	<u>222,594</u>

11 Charges for services to external agencies	2023	2022
	€	€
Paediatric Service	24,139	24,199
Oral Surgery Service	140,877	141,225
Oral Medical Service	122,922	123,226
General Dental Service	741,253	743,020
Dental Advisory Service	26,683	22,770
Medico-legal Service	2,446	2,721
	<u>1,058,320</u>	<u>1,057,161</u>

12 Miscellaneous Income	2023	2022
	€	€
Student kits	170,851	157,836
Student fees	3,473,337	3,119,350
Education courses	199,563	199,975
Disability & Maternity Benefit (DSFA)	92,638	131,325
Research Funds	30,000	30,000
Other income	186,738	197,144
	<u>4,153,127</u>	<u>3,835,630</u>

Dublin Dental Hospital Board Annual Accounts 2023

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2023

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:-

	2023	2022
	€	€
Net Expenditure	23,395,743	22,658,332
Add Depreciation Charge	954,276	1,116,943
	<u>24,350,019</u>	<u>23,775,275</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

	2023	2023	2022	2022
	DFHERIS	HSE	DFHERIS	HSE
	€	€	€	€
Annual Allocation	13,852,000	8,696,872	14,854,135	8,000,223
Additional Superannuation Contributions retained	--	192,805	--	172,047
Total Approved Determination	<u>13,852,000</u>	<u>8,889,677</u>	<u>14,854,135</u>	<u>8,172,270</u>
<u>Reflected in Financial Statements as follows:</u>				
Income and Expenditure Account (Non Capital)	13,471,079	8,889,677	14,473,214	8,172,270
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 Department 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 €1,034,987 (2022: deficit of €12,848).

Funding from the Department 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 Board and Management have been engaging with DFHERIS and the HSE to secure funding previously agreed and required by the DDUH to operate at current activity levels. A significant element of the funding relates to the additional costs associated with the new Public Only Consultant Contract (POCC23). No funding has been received from DFHERIS or the HSE to date in 2024 to meet these additional costs of €750,000 per annum. It is anticipated this funding will be received in Q4 2024 but at the date of signing these financial statements, the receipt of this funding has not been confirmed.

Failure to secure the appropriate level of funding will result in the Board having to reduce DDUH activity levels to meet the level of funding received and available cashflow. This would have a significant negative impact on the clinical and academic activities currently undertaken by the DDUH.

After making enquiries, and having considered management financial and cashflow forecasts, the Board have a reasonable expectation that if the current funding position is restored to the appropriate level the organisation has adequate resources to continue in operational existence for the next 12 months. 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 27 May 2024.