

**DUBLIN DENTAL HOSPITAL BOARD**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2024**

**Dublin Dental Hospital Board Annual Accounts 2024**

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**GENERAL INFORMATION**

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:		
<b>BOARD MEMBERS</b>	Mr. David Holohan (Chairperson)	Mr. Fintan Foy**
	Ms. Rebecca Conlon** Prof. Maeve Conrick*	Ms. Una Healy*** Dr. Aislinn Joy (term ended 22 November 2025)
	Prof. Blánaid Daly Dr. Ronan Donelan (term ended 22 November 2025) Prof. Pdraig Fallon***	Mr. Gerald Murray* Ms. Sinéad O'Loghlin (term ended 22 November 2025) Mr. Michal Siwiec*
	Prof. Fidelma Fitzpatrick (resigned 30 September 2025)	Prof. Martine Smith**
*Members of the Audit and Risk Committee **Members of the Strategic Oversight Committee ***Members of the Quality and Safety Committee		
<b>OFFICERS</b>	Chief Executive Officer	Mr. David Barry
	Head of Finance	Mr. Alan Harrison (resigned October 2024)
		Ms. Catherine Brennan (appointed January 2025)
<b>ADDRESS</b>	Lincoln Place	
	Dublin 2	
	D02 F859	
<b>BANKERS</b>	AIB Bank	
	100/101 Grafton Street	
	Dublin 2	
<b>AUDITOR</b>	Comptroller & Auditor General	
	3a Mayor St Upper	
	Dublin 1	
	D01 PF72	
<b>SOLICITORS</b>	Arthur Cox	
	Earlsfort Terrace	
	Dublin 2	

**Dublin Dental Hospital Board Annual Accounts 2024**

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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 the 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 Infrastructure Public Service Reform and Digitisation, 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 27 May 2024.

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 2024 and its income and expenditure for the year.

**Dublin Dental Hospital Board Annual Accounts 2024**

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**Board Structure**

<b>Board Member</b>	<b>Role</b>	<b>Date Appointed</b>
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. Pádraig 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. Sínead O'Loughlin	Ordinary Member	2 August 2023
Mr. Michal Siwiec	Ordinary Member	2 August 2023
Prof. Martine Smith	Ordinary Member	2 August 2023

Prof. Fidelma Fitzpatrick resigned on 30 September 2025.

Dr. Ronan Donelan, Ms. Sínead O'Loughlin and Dr. Aislinn Joy's Board tenure ended on 22 November 2025.

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

**1. Audit and Risk Committee:** currently comprises three 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 six meetings of the ARC in 2024.

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

**2. Strategic Oversight Committee:** currently comprises three 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 four meetings of the SOC in 2024.

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

**3. Quality and Safety Committee:** currently comprises two 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 four meetings of the QSC in 2024.

The current members of this Committee are Professor Pádraig Fallon and Ms. Una Healy (Chairperson). All members of the current Committee were appointed on 20 November 2023.

**Dublin Dental Hospital Board Annual Accounts 2024**

**Schedule of Attendance, Fees and Expenses**

A schedule of attendance at the Board and Board Sub-Committee meetings for 2024 is set out below including the fees and expenses received by each member:

<b>Board and Board Sub-Committee January 2024 - December 2024</b>	<b>Board</b>	<b>Audit and Risk Committee</b>	<b>Strategic Oversight Committee</b>	<b>Quality and Safety Committee</b>
Mr. David Holohan	6 of 6	2 of 2 (Special Meetings only)		
Ms. Rebecca Conlon	4 of 6		4 of 4	
Prof. Maeve Conrick	6 of 6	6 of 6		
Prof. Blánaid Daly	6 of 6			
Dr. Ronan Donelan	6 of 6	6 of 6		
Prof. Padraig Fallon	6 of 6			3 of 4
Prof. Fidelma Fitzpatrick	0 of 6			0 of 4
Mr. Fintan Foy	4 of 6		4 of 4	
Ms. Una Healy	5 of 6			4 of 4
Dr. Aislinn Joy	4 of 6		2 of 4	
Mr. Gerald Murray	6 of 6	6 of 6		
Ms. Sinead O'Loughlin	4 of 6			4 of 4
Prof. Martine Smith	6 of 6		4 of 4	
Mr. Michal Siwec	6 of 6	6 of 6		

\* Prof. Fidelma Fitzpatrick took a leave of absence from the Board in 2024.

**Board Members Expenses**

	Mr. David Holohan	Prof. Maeve Conrick
	€	€
Fees	11,970	-
Domestic Subsistence	-	-
Domestic Accommodation	-	-
Domestic Train and Taxi	-	58
<b>Total</b>	<b>11,970</b>	<b>58</b>

**Key Personnel Changes**

There were no key personnel changes in 2024.

**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, Infrastructure, Public Service Reform and Digitalisation 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 2024****Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.	2024 €	2023 €
Legal advice	36,885	6,557
Financial/actuarial advice	-	-
Public relations/marketing	7,581	5,415
Human Resources	-	-
Business improvement	3,567	4,182
Other	-	6,244
<b>Total consultancy costs</b>	<b><u>48,033</u></b>	<b><u>22,398</u></b>
Consultancy costs capitalised		-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	<u>48,033</u>	<u>22,398</u>
<b>Total</b>	<b><u>48,033</u></b>	<b><u>22,398</u></b>

**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.

	2024 €	2023 €
Legal fees – legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

	2024 €	2023 €
<b>Domestic</b>		
- Board	58	1,564
- Employees	100,725	82,524
<b>International</b>		
- Board	-	-
- Employees	<u>48,690</u>	<u>25,717</u>
<b>Total</b>	<b><u>149,473</u></b>	<b><u>109,805</u></b>

Travel and subsistence costs of €29,129 (2023: €14,296) were incurred by students and external examiners during the year. The total travel and subsistence costs incurred amounted to €178,602 (2023: €124,101) as disclosed in Note 1 of the Financial Statements.

**Dublin Dental Hospital Board Annual Accounts 2024**

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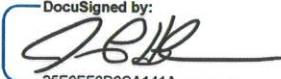
***Hospitality Expenditure***

The Income and Expenditure Account includes the following hospitality expenditure:

	2024	2023
	€	€
Staff hospitality	-	-
Client hospitality	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

***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 2024.

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Mr. David Holohan  
Chairperson  
Dublin Dental Hospital Board

Date signed: 19<sup>th</sup> December 2025

DocuSigned by:  
  
23A32A910C844FF  
Mr. David Barry  
Chief Executive Officer

Date signed: 19<sup>th</sup> December 2025

## Dublin Dental Hospital Board Annual Accounts 2024

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### 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 2024 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 six times in 2024.

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 2024 on 11 March 2025.

### Internal Control Issues

The following weaknesses in internal control was identified in relation to 2024 that require disclosure in the financial statements:

### Non-Compliant Procurement

This relates to the following:

During 2024 expenditure totalling €844,524 excluding VAT was incurred in relation to goods and services where the procedures employed did not fully comply with procurement guidelines:

- One instance where the tender competition was completed during the year.
- Three instances where cumulative spend on a goods and a number of projects exceeded procurement thresholds.
- 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.
- One instance services were procured on a single supplier justification basis but deemed to be non-compliant.

A tender competition for Taxi Services was completed and a new contract was signed in September 2024 but expenditure from the start of the year until the contract was signed has been deemed non-compliant and amounted to €45,808 excluding VAT.

**Dublin Dental Hospital Board Annual Accounts 2024**

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IT Services with expenditure excluding VAT of €66,714 breached procurement thresholds. 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.

Goods purchased for catering services with expenditure excluding VAT of €15,520 breached procurement thresholds. Following a tender competition in 2025, the new contract was awarded in April 2025, thereby ensuring compliance in respect of the purchase of these goods.

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 €166,680 excluding VAT were purchased from this supplier in 2024. This was the only supplier during this time who could provide these consumables sterile as per DDUH Infection Control Protocols. DDUH signed up to the new HSE Dental Consumables Framework when it went live in August 2025. This Framework includes these clinical consumable sterile, thereby ensuring compliance in respect of the purchase of these goods.

Expenditure on an electronic quality management system and quality and patient safety project for the purposes of HIQA was procured on a single supplier justification basis. However, this has been deemed to be non-compliant. Expenditure in 2024 amounted to €170,810.

Architectural and design 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 expenditure with the successful firm was €378,992 (which included in addition to architectural services, design services for mechanical and electrical engineering, structural engineering, project management services and quantity surveying services all of which were procured by the principal and subcontracted to other firms as per the guidance in the HSE Design Services Procurement Framework). The total value of the related capital 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 for the capital works was fully compliant with procurement guidelines.

Total non-compliant expenditure in 2024 represented 9.28% of non-pay related expenditure in 2024.

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

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Mr. David Holohan  
Chairperson  
Dublin Dental Hospital Board

Dated: 19<sup>th</sup> December 2025



# 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 2024 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 2024 and its income and expenditure for 2024
- 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.

#### *Non-compliant procurement*

The statement on internal control discloses that in 2024 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

23 December 2025

## Report of the C&AG (continued)

### 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 2024**

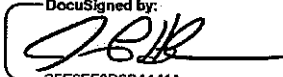
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**CHIEF EXECUTIVE OFFICER'S AND CHAIRPERSON'S CERTIFICATION**

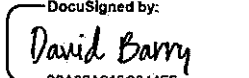
**FOR THE YEAR ENDED 31 DECEMBER 2024**

We certify that the Financial Statements of the Dublin Dental Hospital Board for the year ended 31 December 2024 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 31<sup>st</sup> December 2024 and its Income and Expenditure and Cash Flow for the year then ended.

DocuSigned by:  
  
25E6EF0D8CA141A  
Mr. David Holohan  
Chairperson

Date signed: 19<sup>th</sup> December 2025

DocuSigned by:  
  
23A32A910C844EE  
Mr. David Barry  
Chief Executive Officer

Date signed: 19<sup>th</sup> December 2025

Dublin Dental Hospital Board Annual Accounts 2024

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**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 accrual 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 accrual's basis.  
 Capital grants from the Department of Further and Higher Education, Research, Innovation and Science are deemed to be a set amount of €380,921 annually included in their Revenue grant allocation.  
 Capital grants from the TCD Student fees are deemed to be 10% of the Fee amount annually.
- e) **Fixed Assets and Depreciation**  
 Buildings are valued at cost.  
  
 In accordance with the Accounting Standards for Voluntary Hospitals (3.1.1), acquisitions of IT equipment over €1,270 and acquisitions of other equipment over €3,809 should be recorded as fixed assets.  
  
 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.  
  

Computer and IT equipment	3 Year life 33% depreciation rate
Laboratory equipment	10 Year useful life 10% depreciation rate
Plant and equipment	5 Year useful life 20% depreciation rate

  
 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.

**Dublin Dental Hospital Board Annual Accounts 2024**

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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, Infrastructure, Public Service Reform and Digitalisation as required by the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

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 2024


**SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL)**

For the year ended 31 December 2024


	Note	2024 DFHERIS €	2024 HSE €	2024 Total €	2023 Total €
Net Expenditure	1	(15,451,922)	(9,835,908)	(25,287,830)	(23,395,743)
Approved Determination	16	15,000,079	9,730,829	24,730,908	22,360,756
<b>Deficit for the year</b>		<b>(451,843)</b>	<b>(105,079)</b>	<b>(556,922)</b>	<b>(1,034,987)</b>
Cumulative surplus / (deficit) at beginning of year		(286,365)	(642,905)	(929,270)	105,717
<b>Cumulative (deficit) / surplus at year end</b>		<b>(738,208)</b>	<b>(747,984)</b>	<b>(1,486,192)</b>	<b>(929,270)</b>

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: 19th December 2025

DocuSigned by:  
  
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 Mr. David Barry  
 Chief Executive Officer

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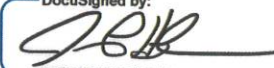
Dublin Dental Hospital Board Annual Accounts 2024

**CAPITAL INCOME AND EXPENDITURE ACCOUNT**  
For the year ended 31 December 2024


	2024 €	2023 €
<b>Capital Income Sources</b>		
Department of Further and Higher Education, Research, Innovation and Science	380,921	380,921
Health Service Executive	438,500	548,320
Trinity College Dublin	391,916	487,348
<b>Total Capital Income</b>	<u>1,211,337</u>	<u>1,416,589</u>
<b>Capital Expenditure</b>		
Buildings	(1,139,773)	-
Equipment	(795,886)	(353,598)
Minor Capital Works	(408,937)	(727,430)
Design work	(336,396)	(367,327)
<b>Total Capital Expenditure</b>	<u>(2,680,992)</u>	<u>(1,448,355)</u>
<b>Deficit for the year</b>	(1,469,655)	(31,766)
Surplus brought forward 1 January	2,056,822	2,088,588
<b>Surplus carried forward 31 December</b>	<u>587,167</u>	<u>2,056,822</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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Dublin Dental Hospital Board Annual Accounts 2024

**BALANCE SHEET**  
As at 31 December 2024

	Note	2024 €	2023 €
<b>FIXED ASSETS</b>	2	15,208,408	14,140,942
<b>CURRENT ASSETS</b>			
Stocks	3	269,942	238,614
Debtors	4	4,943,218	5,973,545
Cash at bank and in hand		59,259	1,103,093
		<u>5,272,419</u>	<u>7,315,252</u>
<b>CURRENT LIABILITIES</b>			
Other Creditors		3,723,977	3,711,587
Deferred Income		2,447,466	2,476,113
	5(a)	<u>6,171,443</u>	<u>6,187,700</u>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u>14,309,384</u>	<u>15,268,494</u>
<b>CAPITAL AND RESERVES</b>			
Non-Capital Income and Expenditure Account (Deficit) / Surplus		(1,486,192)	(929,270)
Capital Fund:			
Capitalisation Account	6	15,208,408	14,140,942
Surplus on Capital Income and Expenditure Account		587,167	2,056,822
		<u>14,309,384</u>	<u>15,268,494</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 2024

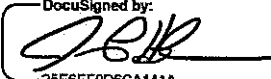
**CASH FLOW STATEMENT**

For the year ended 31 December 2024

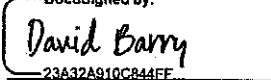
	Note	2024 €	2023 €
<b>OPERATING (NON-CAPITAL) ACTIVITIES</b>			
Cash received from the Health Service Executive		10,317,011	8,677,176
Cash received from Dept of Further & Higher Education, Research, Innovation & Science		15,000,079	13,471,079
Cash received from patients		1,107,921	1,015,774
Other cash receipts		5,438,466	6,234,855
<b>Total Inflows</b>		<u>31,863,477</u>	<u>29,398,884</u>
Non - pay cash payments		(6,507,204)	(6,008,277)
Cash payments to and on behalf of employees		(24,930,217)	(24,319,862)
<b>Total Outflows</b>		<u>(31,437,421)</u>	<u>(30,325,939)</u>
<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	7	<u>426,056</u>	<u>(927,055)</u>
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>			
Bank interest paid		(235)	(932)
<b>Net Cash Outflow from Returns on Investments &amp; Servicing of Finance</b>		<u>(235)</u>	<u>(932)</u>
<b>CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT</b>			
Payments from capital re acquisition of fixed assets		(2,680,992)	(1,448,355)
<b>Net Cash Outflow from Capital Expenditure and Financial Investment</b>		<u>(2,680,992)</u>	<u>(1,448,355)</u>
<b>Net Cash Outflow before Financing</b>		<u>(2,255,171)</u>	<u>(2,376,342)</u>
<b>FINANCING</b>			
Dept of Further & Higher Education, Research, Innovation & Science capital grant received		380,921	380,921
Health Service Executive capital grant received		438,500	548,320
TCD Grant Received		391,916	487,348
<b>Net Cash Inflow from Financing</b>		<u>1,211,337</u>	<u>1,416,589</u>
<b>Decrease in cash in the period</b>	8	<u>(1,043,834)</u>	<u>(959,753)</u>

\*Comparative figures have been adjusted where required to conform with changes in presentation in the current year

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 2024

NOTES TO THE ACCOUNTS For the year ended 31 December 2024		Note	2024 DFHERIS €	2024 HSE €	2024 Total €	2023 Total €
<b>1 NET EXPENDITURE</b>						
<b>Pay expenditure</b>						
Management/Administration			2,331,046	2,147,614	4,478,660	4,204,119
Medical/Dental			8,278,582	2,597,773	10,876,355	9,936,561
Nursing			272,930	267,281	540,211	529,562
Paramedical			526,001	148,379	674,380	726,024
Support Services			2,722,229	1,814,471	4,536,700	4,125,306
Maintenance/Technical			364,285	364,286	728,571	669,926
Superannuation			3,106,100	823,378	3,929,478	4,089,974
<b>Total Pay Expenditure</b>		<b>9</b>	<b>17,601,173</b>	<b>8,163,182</b>	<b>25,764,355</b>	<b>24,261,472</b>
<b>Non-Pay expenditure</b>						
Drugs & Medicines			53,305	55,862	109,167	107,858
Medical gases			3,058	3,058	6,116	5,092
Medical/Surgical supplies			1,056,972	829,127	1,886,099	1,863,164
Supplies & Contracts on Other Medical Equipment			71,809	59,532	131,341	89,191
X-ray/Imaging			46,908	28,595	75,503	42,656
Laboratory Supplies			483,470	206,663	690,133	659,685
Catering			40,489	40,404	80,893	88,053
Heat, Power & Light			128,700	128,699	257,399	208,923
Cleaning & Washing			350,566	350,019	700,585	605,375
Furniture, Crockery & Hardware			2,386	1,897	4,283	14,152
Bedding & Clothing			10,817	10,817	21,634	24,853
Maintenance			166,134	155,658	321,792	280,668
Education & Training			142,820	32,817	175,637	211,991
Travel & Subsistence (National)			56,475	46,832	103,307	85,128
Travel & Subsistence (International)			65,422	9,873	75,295	38,973
Bank Interest			117	118	235	932
Bank Charges			9,701	9,700	19,401	14,917
Insurance			36,081	36,082	72,163	52,430
Audit			16,700	16,700	33,400	31,900
Legal			18,442	18,443	36,885	6,557
Bad Debts Written Off			--	--	--	(582)
Adjustment to provision for bad debts			33,353	33,352	66,705	62,972
Office Expenses, Rent/Rates			221,051	176,747	397,798	388,531
Computer			288,883	263,456	552,339	531,822
Professional Services			210,910	208,573	419,483	306,082
Miscellaneous		<b>10</b>	114,084	59,646	173,730	231,218
<b>Total Non-Pay Expenditure</b>			<b>3,628,653</b>	<b>2,782,670</b>	<b>6,411,323</b>	<b>6,052,541</b>
<b>Gross (Pay &amp; Non-Pay) Expenditure</b>			<b>21,229,826</b>	<b>10,945,852</b>	<b>32,175,678</b>	<b>30,334,013</b>
<b>Income</b>						
Superannuation			446,007	173,394	619,401	633,929
Patient Income			557,611	557,612	1,115,223	1,092,894
Charges for services to external agencies		<b>11</b>	801,583	256,790	1,058,373	1,058,320
Other		<b>12</b>	3,972,703	122,148	4,094,851	4,153,127
<b>Total Income</b>			<b>5,777,904</b>	<b>1,109,944</b>	<b>6,887,848</b>	<b>6,938,270</b>
<b>Net Expenditure (Non-Capital)</b>			<b>15,451,922</b>	<b>9,835,908</b>	<b>25,287,830</b>	<b>23,395,743</b>

Dublin Dental Hospital Board Annual Accounts 2024

**NOTES TO THE ACCOUNTS - CONTINUED**  
For the year ended 31 December 2024

2 FIXED ASSETS	Buildings	Art Works	Equipment	Total
	€	€	€	€
<b>Cost</b>				
Opening Balance at 1 January 2024	23,356,715	447,665	10,103,645	33,908,025
Additions from Capital	1,139,773	—	795,886	1,935,659
Disposals during the year at Gross Book Value	—	—	(12,425)	(12,425)
Closing Balance at 31 December 2024	<u>24,496,488</u>	<u>447,665</u>	<u>10,887,106</u>	<u>35,831,259</u>
<b>Depreciation</b>				
Opening Balance at 1 January 2024	10,353,300	—	9,413,783	19,767,083
Depreciation charge for the year	353,580	—	514,613	868,193
Disposals - Accumulated Depreciation	—	—	(12,425)	(12,425)
Closing Balance at 31 December 2024	<u>10,706,880</u>	<u>—</u>	<u>9,915,971</u>	<u>20,622,851</u>
<b>Net book amount at 31 December 2024</b>	<u>13,789,608</u>	<u>447,665</u>	<u>971,135</u>	<u>15,208,408</u>
<b>Net book amount at 31 December 2023</b>	<u>13,003,415</u>	<u>447,665</u>	<u>689,862</u>	<u>14,140,942</u>

3 STOCK DETAILS	2024	2023
	€	€
Medical Gases Stock	16,698	16,655
Medical and surgical supplies	221,114	198,996
Laboratory supplies	—	2,432
Cleaning & Washing Supplies	11,284	4,889
Maintenance supplies	6,558	6,576
Stationery and office supplies	13,770	8,536
Other stock	518	530
	<u>269,942</u>	<u>238,614</u>

## Dublin Dental Hospital Board Annual Accounts 2024

## NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2024

4 DEBTORS	2024 €	2023 €
<b>Government Departments</b>		
Health Service Executive - Revenue Grants	618,833	1,421,233
	<u>618,833</u>	<u>1,421,233</u>
<b>Patients</b>		
Total amount due	1,098,329	1,088,600
Less provision for bad and doubtful debts	(1,046,668)	(979,963)
	<u>-51,661</u>	<u>108,637</u>
<b>Other Debtors</b>		
Hospitals	-36,293	70,743
Irish Prison Service	22,533	36,773
Student Fees	2,910,867	2,951,955
Payroll Recoupments	901,389	955,638
Withholding Tax	8	8
Sundry Debtors	3,789	3,606
	<u>3,874,879</u>	<u>4,018,723</u>
<b>Prepayments</b>		
Pay	30,650	46,932
Non-pay	367,195	378,020
	<u>397,845</u>	<u>424,952</u>
<b>Total Debtors</b>	<u>4,943,218</u>	<u>5,973,545</u>
<b>5(a) CURRENT LIABILITIES</b>	<b>2024 €</b>	<b>2023 €</b>
Revenue creditors and accrued expenses	2,961,066	2,749,467
Deferred Tuition Fees	2,447,466	2,476,113
Research Funds (see Note 5(b) analysis below)	762,911	962,120
	<u>6,171,443</u>	<u>6,187,700</u>
<b>5(b) Research Funds</b>	<b>2024 €</b>	<b>2023 €</b>
<b>Research Income Sources</b>		
Exchequer - Health Research Board	8,401	243,048
Non-exchequer	93,111	20,000
Total Research Income	<u>101,512</u>	<u>263,048</u>
<b>Research Expenditure</b>		
Pay	(126,134)	(188,094)
Non-pay	(174,587)	(241,304)
Total Research Expenditure	<u>(300,721)</u>	<u>(429,398)</u>
Net deficit for year	(199,209)	(166,350)
Balance brought forward 1 January	962,120	1,128,470
Balance carried forward 31 December	<u>762,911</u>	<u>962,120</u>

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

Dublin Dental Hospital Board Annual Accounts 2024

**NOTES TO THE ACCOUNTS - CONTINUED**  
For the year ended 31 December 2024

<b>6 CAPITALISATION ACCOUNT</b>	<b>2024</b>	<b>2023</b>
	€	€
Balance at beginning of year	14,140,942	14,741,619
<b>Additions</b>		
Buildings	1,139,773	--
Equipment	795,886	353,599
<b>Sub-Total Additions</b>	<u>1,935,659</u>	<u>353,599</u>
<b>Less</b>		
Depreciation for the year	(868,193)	(954,276)
<b>Sub-Total Deductions</b>	<u>(868,193)</u>	<u>(954,276)</u>
<b>Balance at year end</b>	<u><u>15,208,408</u></u>	<u><u>14,140,942</u></u>

<b>7 RECONCILIATION OF NON-CAPITAL DEFICIT TO NET CASH (OUTFLOW) / INFLOW FROM OPERATING ACTIVITIES</b>	<b>2024</b>	<b>2023</b>
	€	€
Deficit for the year	(556,922)	(1,034,987)
<b>Adjust for:</b>		
Bank Interest paid	235	932
Increase in stocks (note 3)	(31,328)	66,562
Decrease in debtors(note 4)	1,030,327	(790,145)
Decrease in creditors (note 5)	(16,257)	522,986
<b>Net cash (outflow) / inflow from operating activities</b>	<u>426,055</u>	<u>(1,234,652)</u>

<b>8 Analysis of the balances of cash as shown in the balance sheet</b>	<b>2024</b>	<b>2023</b>	<b>CHANGE IN</b>	<b>CHANGE IN</b>
	€	€	2024	2023
			€	€
Cash at Bank and in Hand	59,259	1,103,093	(1,043,834)	(959,753)
	<u>59,259</u>	<u>1,103,093</u>	<u>(1,043,834)</u>	<u>(959,753)</u>

Dublin Dental Hospital Board Annual Accounts 2024

**NOTES TO THE ACCOUNTS - CONTINUED**  
For the year ended 31 December 2024

9 Remuneration	2024 €	2023 €
<b>(a) Aggregate Employee Benefits</b>		
Staff short-term Benefits	19,876,056	18,413,268
Termination benefits	---	---
Retirement benefit costs	3,929,478	4,089,974
Employers Contribution to social Welfare	1,958,821	1,778,230
	<u>25,764,355</u>	<u>24,281,472</u>

Additional superannuation contributions of €761,062 (2023: €672,672) were deducted from employees and remitted to the Department of Further and Higher Education, Research, Innovation and Science in the amount of €544,844 (2023: €479,867). The Health Service Executive contributions for this in the amount of €216,218 (2023: €192,805) are retained and disclosed in Note 16.

Employee contributions paid over to DPER under the Single Public Service Pension Scheme in relation to 2024 were €485,429 (2023: €417,569).

The number of employees at the 31 December 2024 (in whole time equivalents (WTEs) was 215 (2023: 215).

<b>(b) Staff Short-Term Benefits</b>		
Basic pay	19,629,032	18,168,824
Overtime	124,829	122,325
Allowances	122,195	122,119
	<u>19,876,056</u>	<u>18,413,268</u>

<b>(c) Termination Benefits</b>		
Termination benefits charged to I&E	---	---

**(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	
		2024	2023
€60,000 -	€69,999	28	24
€70,000 -	€79,999	11	9
€80,000 -	€89,999	7	3
€90,000 -	€99,999	9	8
€100,000 -	€109,999	3	4
€110,000 -	€119,999	3	1
€120,000 -	€129,999	2	1
€130,000 -	€139,999	-	-
€140,000 -	€149,999	-	-
€150,000 -	€159,999	-	-
€160,000 -	€169,999	1	5
€170,000 -	€179,999	2	2
€180,000 -	€189,999	1	-
€190,000 -	€199,999	-	1
€200,000 -	€209,999	-	1
€210,000 -	€219,999	-	-
€220,000 -	€229,999	-	-
€230,000 -	€239,999	-	1
€240,000 -	€249,999	-	-
€250,000 -	€259,999	1	3
€260,000 -	€269,999	1	1
€270,000 -	€279,999	1	1
€280,000 -	€289,999	1	1
€290,000 -	€299,999	2	-
€300,000 -	€309,999	4	4
€310,000 -	€319,999	3	1
€320,000 -	€329,999	2	1
€330,000 -	€339,999	2	-
€340,000 -	€349,999	1	-
€350,000 -	€359,999	-	-
€360,000 -	€369,999	-	1
€370,000 -	€379,999	1	1
		<u>86</u>	<u>74</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 2024

**NOTES TO THE ACCOUNTS - CONTINUED**

For the year ended 31 December 2024

**(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:

	2024	2023
	€	€
Salary	741,129	644,385
Allowances	62,976	62,705
	<u>804,105</u>	<u>707,090</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:

	2024	2023
	€	€
Basic Pay	95,196	91,009
	<u>95,196</u>	<u>91,009</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**

	2024	2023
	€	€
Miscellaneous teaching costs	6,139	6,657
Recruitment Costs and Agency Fees	14,875	90,520
Subscriptions	85,353	87,744
Research	1,357	529
Presentations / Retirements	2,150	80
Other	63,855	45,688
	<u>173,729</u>	<u>231,218</u>

**11 Charges for services to external agencies**

	2024	2023
	€	€
Paediatric Service	24,139	24,139
Oral Surgery Service	140,877	140,877
Oral Medical Service	123,615	122,922
General Dental Service	741,253	741,253
Dental Advisory Service	28,088	26,683
Medico-legal Service	400	2,446
	<u>1,058,372</u>	<u>1,058,320</u>

**12 Miscellaneous Income**

	2024	2023
	€	€
Student kits	155,292	170,851
Student fees	3,555,621	3,473,337
Education courses	142,321	199,563
Disability & Maternity Benefit (DSFA)	82,625	92,638
Research Funds	14,645	30,000
Other income	144,348	186,738
	<u>4,094,852</u>	<u>4,153,127</u>

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**NOTES TO THE ACCOUNTS - CONTINUED**

For the year ended 31 December 2024

**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:

	2024	2023
	€	€
Net Expenditure	25,287,830	23,395,743
Add Depreciation Charge	868,193	954,276
	26,156,023	24,350,019

**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**

	2024	2024	2023	2023
	DFHERIS	HSE	DFHERIS	HSE
	€	€	€	€
Annual Allocation	15,381,000	9,514,611	13,852,000	8,696,872
Additional Superannuation Contributions retained	--	216,218	--	192,805
Total Approved Determination	15,381,000	9,730,829	13,852,000	8,889,677
<u>Reflected in Financial Statements as follows:</u>				
Income and Expenditure Account (Non-Capital)	15,000,079	9,730,829	13,471,079	8,889,677
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 €556,922 (2023: deficit of €1,034,987). 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 continue to engage with DFHERIS and the HSE to secure the necessary funding required by the DDUH to operate at current activity levels.

A significant element of the additional funding required related to the additional costs associated with the new Public Only Consultant Contract (POCC23) and retirement benefits (lump sums and pensions) for education funded staff. €995,479 was received in December 2025 from DFHERIS as part of the 2025 supplementary budget to fund these costs. Engagement is ongoing with DFHERIS to receive funding for these annual costs as part of the recurring allocation. 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 levels 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 19th December 2025.