

DUBLIN DENTAL HOSPITAL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

Dublin Dental Hospital Board Annual Accounts 2020

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GENERAL INFORMATION

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

BOARD MEMBERS	Mr. Frank Nolan (Chairman) 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

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	Ulster Bank Limited 31/33 College Green Dublin 2	Allied Irish Banks, plc. 7/12 Dame Street Dublin 2
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AUDITOR	Comptroller & Auditor General 3a Mayor St Upper Dublin 1
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SOLICITORS	Orpen Franks & Company 30 Burlington Road Dublin 4	Arthur Cox Earlsfort Terrace Dublin 2
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Dublin Dental Hospital Board Annual Accounts 2020

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 22 June 2020.

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 2020 and its income and expenditure for the year.

Dublin Dental Hospital Board Annual Accounts 2020

Board Structure

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

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

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

The members of the Audit and Risk Committee are Mr John O'Halloran (Chairperson), Professor Maeve Conrick, Professor Neville Cox, Mr Michal Siwec and Professor Derek Sullivan. All members of the current Committee were appointed on 11 November 2019. There were four meetings of the ARC in 2020.

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

The members of this Committee are: Ms Rebecca Conlan (Chairperson) Dr Ronan Donelan, Dr Aislinn Joy and Professor Orla Sheils. All members of the current Committee were appointed on 11 November 2019. There were two meetings of the SOC in 2020.

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

The members of this Committee are: Ms. Sinead O'Loughlin (Chairperson), Dr Fidelma Fitzpatrick, Dr Robert Gorby and Ms Una Healy. All members of the current Committee were appointed on 11 November 2019. There were two meetings of the QSC in 2020.

Dublin Dental Hospital Board Annual Accounts 2020

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Board Sub-Committee meetings for 2020 is set out below including the fees and expenses received by each member:

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

Board Members Expenses

	Mr Frank Nolan	Prof. Maeve Conrick
Fees	10,434	-
Domestic Train Travel	-	105
Domestic Subsistence	-	30
Domestic Accommodation	-	-
Total	<u>10,434</u>	<u>135</u>

Key Personnel Changes

There were no key personnel changes in 2020.

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

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

Employee Short-Term Benefits Breakdown

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

Dublin Dental Hospital Board Annual Accounts 2020**Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.	2020 €	2019 €
Legal advice	4,557	9,467
Financial/actuarial advice	-	-
Public relations/marketing	7,494	9,324
Human Resources	-	-
Business improvement	-	-
Other	<u>2,500</u>	<u>2,190</u>
Total consultancy costs	<u>14,551</u>	<u>20,981</u>
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	<u>14,551</u>	<u>20,981</u>
Total	<u>14,551</u>	<u>20,981</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.

	2020 €	2019 €
Legal fees – legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	<u>-</u>	<u>-</u>

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2020 €	2019 €
Domestic		
- Board	135	1,029
- Employees	40,518	67,147
International		
- Board	-	-
- Employees	<u>6,107</u>	<u>37,987</u>
Total	<u>46,760</u>	<u>106,163</u>

Travel and subsistence costs of €2,216 (2019: €11,763) were incurred by students and external examiners during the year. The total travel and subsistence costs incurred amounted to €48,976 (2019: €117,926) as disclosed in Note 1 of the Financial Statements.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2020 €	2019 €
Staff hospitality	-	-
Client hospitality	-	<u>4,822</u>
Total	<u>-</u>	<u>4,822</u>

Dublin Dental Hospital Board Annual Accounts 2020

In 2019, €4,655 of the Client hospitality expenditure in the year are costs associated with the annual reception for graduating students and their families.

Statement of Compliance

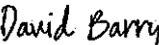
The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Dublin Dental Hospital was in full compliance with the Code of Practice for the Governance of State Bodies for 2020.

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Mr. Frank Nolan
Chairman
Dublin Dental Hospital Board

Date signed: 3 November 2021

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Mr. David Barry
Chief Executive Officer

Date signed: 3 November 2021

Dublin Dental Hospital Board Annual Accounts 2020

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 2020 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Dublin Dental Hospital has an Audit and Risk Committee (ARC) comprising five Board Members with the Chair having financial and audit expertise. The ARC met four times in 2020.

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

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

Risk and Control Framework

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

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

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

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

Dublin Dental Hospital Board Annual Accounts 2020

- 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 2020 in May 2021.

Internal Control Issues

The following weaknesses in internal control was identified in relation to 2020 that require disclosure in the financial statements:

Non-Compliant Procurement

During 2020 expenditure totalling €534,000 was incurred in relation to goods and services where the procedures employed did not fully comply with procurement guidelines. In four instances, amounting to €497,000, existing contracts were rolled over pending finalisation of new tender competitions. One of these tender competitions for External Laboratory work was awarded in Q1 2021. Another contract related to Firewall Services. The Hospital has recently signed up to the new OGP Framework for these services and will award the contract in Q2 2021. A third contract is for Cleaning Services. The tender document is currently being finalised will be published in Q3 2021. The 4th contract is for specialised design and engineering services. A tender competitions will be completed in Q4 2021. The other instance of non-compliance arose because the hospital are waiting on a new government framework for Laundry Services which has annual spend of €35,000. This OGP Framework is currently in the evaluation stage and expect to be published in Q2 2021. Total non-compliant expenditure in 2020 represented 11.4% of non-pay related expenditure in 2020.

Dublin Dental Hospital Board Annual Accounts 2020

Impact on Control Environment due to Covid-19

The onset of the Covid-19 pandemic from early 2020 has significantly impacted on the operations of the Hospital, posing operational, health and safety and financial risks and challenges.

The Hospital has monitored the developments closely, looking to mitigate the risks that may affect the Hospital's operations, staff and stakeholders. The Temporary Remote working policy and guidance on safety protocols to return to work were issued to all staff.

The Hospital remained open during the pandemic due to the nature of the clinical and educational activities undertaken by the Hospital. Support staff were provided with relevant equipment and tools to enable them to perform their roles remotely as much as possible.

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

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

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Mr. Frank Nolan
Chairman
Dublin Dental Hospital Board

Dated: 3 November 2021



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 2020 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 2020 and its income and expenditure for 2020
- 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 2020 the Dublin Dental Hospital Board continued to incur significant expenditure where the procedures followed did not comply with public procurement guidelines. The statement on internal control also sets out the steps being taken by the Hospital to address the non-compliance.



Seamus McCarthy
Comptroller and Auditor General

5 November 2021

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 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.

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.

I also 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 readably and properly audited, or
- the financial statements are not in agreement with the accounting records.

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CHIEF EXECUTIVE OFFICER'S AND CHAIRMAN'S CERTIFICATION

FOR THE YEAR ENDED 31 DECEMBER 2020

We certify that the Financial Statements of the Dublin Dental Hospital Board for the year ended 31 December 2020 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 2020 and its Income and Expenditure and Cash Flow for the year then ended.

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Mr. Frank Nolan
Chairman

Date signed: 3 November 2021

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Mr. David Barry
Chief Executive Officer

Date signed: 3 November 2021

Dublin Dental Hospital Board Annual Accounts 2020

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 Education and Skills. The remaining costs of the hospital are apportioned equally to the Health Service Executive and the Department of Education and Skills.
- d) **Grants**
Revenue grants are received from the Health Service Executive and the Department of Education and Skills 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 Education and Skills. 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.
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Dublin Dental Hospital Board Annual Accounts 2020

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 2020

SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL)

For the year ended 31 December 2020

	Note	2020 DoE&S €	2020 HSE €	2020 Total €	2019 Total €
Net Expenditure	1	(11,960,402)	(7,689,148)	(19,649,550)	(19,460,349)
Approved Determination	16	11,970,079	7,487,778	19,457,857	19,490,665
(Deficit)/Surplus for the year		9,677	(201,370)	(191,693)	30,316
Cumulative surplus/(deficit) at beginning of year		440,669	(240,460)	200,209	169,893
Cumulative surplus/(deficit) at year end		<u>450,346</u>	<u>(441,830)</u>	<u>8,516</u>	<u>200,209</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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Frank Nolan

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Mr. Frank Nolan
Chairman

Date signed: 3 November 2021

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David Barry

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Mr. David Barry
Chief Executive Officer

Date signed: 3 November 2021

Dublin Dental Hospital Board Annual Accounts 2020

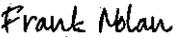
CAPITAL INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2020

	2020	2019
	€	€
Capital Income Sources		
Department of Education and Skills - Capital Grant	380,921	380,921
Health Service Executive	239,271	160,000
Trinity College Dublin	1,003,940	903,468
Research Funds	--	--
Total Capital Income	<u>1,624,132</u>	<u>1,444,389</u>
Capital Expenditure		
Equipment	(250,172)	(401,439)
Minor Capital Works	(369,748)	(1,000,251)
Front Façade Repairs	--	--
Total Capital Expenditure	<u>(619,920)</u>	<u>(1,401,690)</u>
Surplus for the year	1,004,212	42,699
Surplus brought forward 1 January	788,746	746,047
Surplus carried forward 31 December	<u>1,792,958</u>	<u>788,746</u>

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

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

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 Mr. Frank Nolan
 Chairman

Date signed: 3 November 2021

DocuSigned by:

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 Mr. David Barry
 Chief Executive Officer

Date signed: 3 November 2021

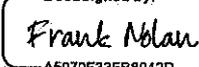
Dublin Dental Hospital Board Annual Accounts 2020

BALANCE SHEET

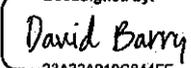
As at 31 December 2020

	Note	2020 €	2019 €
FIXED ASSETS	2	<u>16,227,630</u>	<u>17,087,357</u>
CURRENT ASSETS			
Stocks	3	606,112	284,530
Debtors	4	5,427,861	5,114,661
Cash at bank and in hand		<u>1,778,001</u>	<u>1,440,695</u>
		<u>7,811,974</u>	<u>6,839,886</u>
CURRENT LIABILITIES			
Other Creditors		3,764,485	3,666,361
Deferred Income		<u>2,246,015</u>	<u>2,184,570</u>
	5(a)	<u>6,010,500</u>	<u>5,850,931</u>
TOTAL ASSETS LESS LIABILITIES		<u>18,029,104</u>	<u>18,076,312</u>
CAPITAL AND RESERVES			
Non-Capital Income and Expenditure Account Surplus		8,516	200,209
Capital Fund:-			
Capitalisation Account	6	16,227,630	17,087,357
Surplus on Capital Income and Expenditure Account		<u>1,792,958</u>	<u>788,746</u>
		<u>18,029,104</u>	<u>18,076,312</u>

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

DocuSigned by:

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 Mr. Frank Nolan
 Chairman

Date signed: 3 November 2021

DocuSigned by:

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 Mr. David Barry
 Chief Executive Officer

Date signed: 3 November 2021

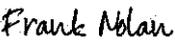
Dublin Dental Hospital Board Annual Accounts 2020

CASH FLOW STATEMENT

For the year ended 31 December 2020

	Note	2020 €	2019 €
OPERATING (NON-CAPITAL) ACTIVITIES			
Cash received from the Health Service Executive		7,381,801	7,322,134
Cash received from Department of Education and Skills		12,450,079	11,844,611
Cash received from patients		788,508	1,150,890
Other cash receipts		3,654,188	4,560,325
Total Inflows		24,274,576	24,877,960
Non - pay cash payments		(4,807,138)	(5,242,706)
Cash payments to and on behalf of employees		(20,233,441)	(19,401,656)
Total (Outflows)		(25,040,579)	(24,644,362)
Net Cash (Outflow) / Inflow from Operating Activities	7	(766,003)	233,598
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Bank interest paid		(56)	(4)
Net Cash (Outflow) from Returns on Investments & Servicing of Finance		(56)	(4)
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT			
Payments from capital re acquisition of fixed assets		(470,159)	(1,454,485)
Net Cash (Outflow) from Capital Expenditure and Financial Investment		(470,159)	(1,454,485)
Net Cash Outflow before Financing		(1,236,218)	(1,220,891)
FINANCING			
Department of Education and Skills capital grant received		380,921	380,921
Health Service Executive capital grant received		239,271	160,000
Research Funds		--	--
TCD Grant Received		953,332	870,225
Net Cash Inflow from Financing		1,573,524	1,411,146
Increase in cash in the period	8	337,306	190,255

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

DocuSigned by:

 A5070F33FB8042D...
 Mr. Frank Nolan
 Chairman

Date signed: 3 November 2021

DocuSigned by:

 23A32A910CB44FF...
 Mr. David Barry
 Chief Executive Officer

Date signed: 3 November 2021

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

	Note	2020 DoE&S €	2020 HSE €	2020 Total €	2019 Total €
1 NET EXPENDITURE					
Pay expenditure					
Management/Administration		1,764,773	1,362,524	3,127,297	2,931,889
Medical/Dental		5,729,078	2,533,462	8,262,540	8,280,909
Nursing		282,393	308,262	590,655	559,030
Paramedical		630,349	91,857	722,206	678,159
Support Services		2,342,648	1,546,479	3,889,127	3,847,565
Maintenance/Technical		288,492	288,493	576,985	548,027
Superannuation		2,593,229	518,944	3,112,173	3,445,647
Total Pay Expenditure	9	13,630,962	6,650,021	20,280,983	20,291,226
Non pay expenditure					
Drugs & Medicines		26,354	40,019	66,373	68,594
Medical gases		6,400	6,399	12,799	12,038
Medical/Surgical supplies		853,138	591,090	1,444,228	1,464,752
Supplies & Contracts on Other Medical Equipment		71,127	57,901	129,028	189,059
X-ray/Imaging		27,597	16,471	44,068	45,106
Laboratory Supplies		280,602	123,294	403,896	595,175
Catering		16,193	16,165	32,358	41,455
Heat, Power & Light		56,497	56,497	112,994	132,039
Cleaning & Washing		250,377	250,398	500,775	497,760
Furniture, Crockery & Hardware		7,103	6,770	13,873	9,182
Bedding & Clothing		6,258	4,327	10,585	11,478
Maintenance		228,529	187,000	415,529	283,563
Education & Training		114,502	15,481	129,983	197,144
Travel & Subsistence (National)		20,637	20,242	40,879	69,289
Travel & Subsistence (International)		6,053	2,044	8,097	48,637
Bank Interest		28	28	56	4
Bank Charges		4,911	4,903	9,814	16,918
Insurance		25,675	25,680	51,355	43,578
Audit		15,950	15,950	31,900	31,900
Legal		2,278	2,279	4,557	9,467
Bad Debts Written Off		(531)	(532)	(1,062)	(136)
Adjustment to provision for bad debts		4,738	4,736	9,473	58,979
Office Expenses, Rent/Rates		112,330	97,025	209,355	317,416
Computer		422,146	289,599	711,745	542,992
Professional Services		55,807	53,183	108,990	93,442
Miscellaneous	10	148,973	28,256	177,229	159,585
Total Non-Pay Expenditure		2,763,672	1,915,205	4,678,877	4,939,416
Gross (Pay & Non-Pay) Expenditure		16,394,634	8,565,226	24,959,860	25,230,642
Income					
Superannuation		378,193	149,823	528,016	578,668
Patient income		392,121	392,120	784,241	1,207,726
Charges for services to external agencies	11	775,834	251,520	1,027,354	1,075,744
Other	12	2,888,084	82,615	2,970,699	2,908,155
Total Income		4,434,232	876,078	5,310,310	5,770,293
Net Expenditure (Non-Capital)		11,960,402	7,689,148	19,649,550	19,460,349

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

2 FIXED ASSETS	Buildings	Art Works	Equipment	Total
	€	€	€	€
Cost				
Opening Balance at 01/01/2020	23,356,715	447,665	14,434,217	38,238,597
Additions from Capital	--	--	250,172	250,172
Disposals during the year at Gross Book Value	--	--	--	--
Closing Balance at 31/12/2020	<u>23,356,715</u>	<u>447,665</u>	<u>14,684,389</u>	<u>38,488,769</u>
Depreciation				
Opening Balance at 01/01/2020	8,967,438	--	12,183,802	21,151,240
Depreciation charge for the year	359,732	--	750,167	1,109,899
Disposals - Accumulated Depreciation	--	--	--	--
Closing Balance at 31/12/2020	<u>9,327,170</u>	<u>--</u>	<u>12,933,969</u>	<u>22,261,139</u>
Net book amount at 31/12/2020	<u>14,029,545</u>	<u>447,665</u>	<u>1,750,420</u>	<u>16,227,630</u>
Net book amount at 31/12/2019	<u>14,389,277</u>	<u>447,665</u>	<u>2,250,415</u>	<u>17,087,357</u>

3 STOCK DETAILS	2020	2019
	€	€
Medical Gases Stock	5,663	761
Medical and surgical supplies	562,996	268,025
X-ray/Imaging supplies	13,768	222
Laboratory supplies	3,550	1,452
Provisions Stock	--	--
Cleaning & Washing Supplies	7,668	6,330
Furniture, Crockery, Hardware Stock	1,828	1,207
Maintenance supplies	7,867	168
Stationery and office supplies	2,760	6,056
Other stock	12	309
	<u>606,112</u>	<u>284,530</u>

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

4 DEBTORS	2020	2019
	€	€
Government Departments		
Health Service Executive - Revenue Grants	709,940	766,898
	<u>709,940</u>	<u>766,898</u>
Patients		
Total amount due	942,587	947,354
Less provision for bad and doubtful debts	(867,045)	(857,572)
	<u>75,542</u>	<u>89,782</u>
Other Debtors		
Hospitals	167,126	33,523
Irish Prison Service	184,804	161,937
Student Fees	2,485,528	2,413,812
Payroll Recoupments	266,752	392,846
Withholding Tax	8	3,462
Capital Debtors	1,079,851	953,332
Sundry Debtors	87,880	11,258
	<u>4,271,949</u>	<u>3,970,170</u>
Prepayments		
Pay	52,850	13,656
Non-pay	317,580	274,155
	<u>370,430</u>	<u>287,811</u>
Total Debtors	<u>5,427,861</u>	<u>5,114,661</u>

5(a) CURRENT LIABILITIES	2020	2019
	€	€
Revenue creditors and accrued expenses	2,310,117	1,977,539
Deferred Tuition Fees	1,598,105	1,612,571
Research Funds (see Note 5(b) analysis below)	1,300,843	1,685,058
Deferred Capital Income	647,910	571,999
Capital creditors	153,525	3,764
	<u>6,010,500</u>	<u>5,850,931</u>

5(b) Research Funds	2020	2019
	€	€
Research Income Sources		
Exchequer - Health Research Board	16,936	617,727
Exchequer - Dental Health Foundation	--	--
Non-exchequer	65,763	65,337
Total Research Income	<u>82,699</u>	<u>683,064</u>
Research Expenditure		
Pay	(190,273)	(176,824)
Exchequer Grant Returned to Health Research Board	--	(145,136)
Non-pay	(276,641)	(268,327)
Total Research Expenditure	<u>(466,914)</u>	<u>(590,287)</u>
Net (Deficit) / surplus for year	(384,215)	92,777
Balance brought forward 1 January	1,685,058	1,592,281
Balance carried forward 31 December	<u>1,300,843</u>	<u>1,685,058</u>

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

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

6 CAPITALISATION ACCOUNT	2020	2019
	€	€
Balance at beginning of year	17,087,357	17,832,590
Additions		
Equipment	250,172	401,439
Sub-Total Additions	<u>250,172</u>	<u>401,439</u>
Less		
Depreciation for the year	(1,109,899)	(1,146,672)
Sub-Total Deductions	<u>(1,109,899)</u>	<u>(1,146,672)</u>
Balance at year end	<u><u>16,227,630</u></u>	<u><u>17,087,357</u></u>

7 RECONCILIATION OF NON-CAPITAL DEFICIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES	2020	2019
	€	€
(Deficit) / surplus for the year	(191,693)	30,316
Adjust for:		
Bank Interest paid	56	4
(Increase) in stocks (note 3)	(321,582)	(172,569)
(Increase) in debtors-excluding capital (note 4)	(186,681)	(450,596)
(Decrease) / Increase in creditors-excluding capital (note 5)	(66,103)	826,443
Net cash (outflow) / inflow from operating activities	<u>(766,003)</u>	<u>233,598</u>

8 Analysis of the balances of cash as shown in the balance sheet	2020	2019	CHANGE IN	CHANGE IN
	€	€	2020	2019
	€	€	€	€
Cash at Bank and in Hand	1,778,001	1,440,695	337,306	190,255
	<u>1,778,001</u>	<u>1,440,695</u>	<u>337,306</u>	<u>190,255</u>

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

9 Remuneration	2020	2019
	€	€
(a) Aggregate Employee Benefits		
Staff short-term Benefits	15,709,726	15,473,486
Termination benefits	--	--
Retirement benefit costs	3,112,173	3,445,647
Employers Contribution to social Welfare	1,459,084	1,372,093
	<u>20,280,983</u>	<u>20,291,226</u>

Additional superannuation contributions of €522,634 (2019: €633,161) were deducted from employees and remitted to the Department of Education and Skills in the amount of €359,699 (2019: €405,417) and the Health Service Executive in the amount of €162,935 (2019: €227,744).

The pension related deduction (PRD) was replaced by the additional superannuation contribution (ASC) with effect from 1 January 2019.

Employee contributions paid over to DPER under the Single Public Service Pension Scheme in relation to 2020 were €262,720 (2019: €218,531).

The number of employees at the 31 December 2020 (in whole time equivalents (WTEs) was 212 (2019: 212).

(b) Staff Short-Term Benefits

Basic pay	15,550,769	15,303,521
Overtime	60,364	67,571
Allowances	98,593	102,394
	<u>15,709,726</u>	<u>15,473,486</u>

(c) Termination Benefits

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

(d) Employee Short Term benefits breakdown

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

		Number of Employees	
		2020	2019
€60,000 -	€69,999	5	6
€70,000 -	€79,999	5	9
€80,000 -	€89,999	8	7
€90,000 -	€99,999	3	2
€100,000 -	€109,999	1	1
€110,000 -	€119,999	1	--
€120,000 -	€129,999	--	--
€130,000 -	€139,999	1	--
€140,000 -	€149,999	4	5
€150,000 -	€159,999	--	--
€160,000 -	€169,999	1	--
€170,000 -	€179,999	--	--
€180,000 -	€189,999	--	2
€190,000 -	€199,999	1	--
€200,000 -	€209,999	1	--
€210,000 -	€219,999	1	2
€220,000 -	€229,999	1	--
€230,000 -	€239,999	--	--
€240,000 -	€249,999	--	--
€250,000 -	€259,999	2	2
€260,000 -	€269,999	--	1
€270,000 -	€279,999	--	2
€280,000 -	€289,999	4	4
€290,000 -	€299,999	2	2
€300,000 -	€309,999	2	--
		<u>43</u>	<u>45</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 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

(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:

	2020	2019
	€	€
Salary	629,635	616,516
Allowances	57,316	54,915
Termination benefits	--	--
Health Benefits	--	--
	<u>686,951</u>	<u>671,431</u>

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

(f) Chief Executive Officer Salary and Benefits

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

	2020	2019
	€	€
Basic Pay	<u>82,293</u>	<u>80,465</u>
	<u>82,293</u>	<u>80,465</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	2020	2019
	€	€
Miscellaneous teaching costs	10,700	17,341
Recruitment Costs	14,516	27,987
Subscriptions	99,644	117,550
Research	2,566	3,219
Presentations / Retirements	150	1,750
Other	49,653	(8,262)
	<u>177,229</u>	<u>159,585</u>

11 Charges for services to external agencies	2020	2019
	€	€
Paediatric Service	27,650	23,022
Oral Surgery Service	137,431	134,364
Oral Medical Service	119,916	117,236
General Dental Service	719,690	710,580
Dental Advisory Service	10,937	65,622
Medico-legal Service	11,730	24,920
	<u>1,027,354</u>	<u>1,075,744</u>

Dublin Dental Hospital Board Annual Accounts 2020

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2020

12. Miscellaneous Income	2020	2019
	€	€
Student kits	171,850	135,850
Student fees	2,453,465	2,411,144
Education courses	179,703	194,209
Disability & Maternity Benefit (DSFA)	91,609	84,826
Research Funds	36,735	66,537
Other income	37,337	15,589
	<u>2,970,699</u>	<u>2,908,155</u>

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:-

	2020	2019
	€	€
Net Expenditure	19,649,550	19,460,349
Add Depreciation Charge	1,109,899	1,146,672
	<u>20,759,449</u>	<u>20,607,021</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 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.

Annual ground rent of €2,540 is paid to TCD.

16 Determination

The approved determination for the HSE for 2020 of €7,487,778 is made up of the allocation as notified to us by the HSE for 2020 of €7,324,843 plus €162,935 additional superannuation contributions retained by the Board in respect of deductions made through the payroll from employees funded from the HSE allocation.

The approved determination for the Department of Education & Skills (DES) for 2020 of €12,351,000 is made up of the allocation as notified to us by the DES for 2020 of €12,031,000 plus €320,000 in once off funding. €11,970,079 of this approved determination is included in the Income and Expenditure Account (Non Capital) with the remaining €380,921 included in the Capital Income and Expenditure Account.

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 of €191,693 in 2020 (2019: surplus of €30,316).

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

After making enquiries, and having considered management forecasts (including the impact of Covid-19), the Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

18 Approval of the accounts

The accounts were approved by the Board on 31 May 2021.