

DUBLIN DENTAL HOSPITAL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2019

Dublin Dental Hospital Board Annual Accounts 2019

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GENERAL INFORMATION

The following Board Members unless otherwise stated were appointed by the Minister for Health with effect from 11th May 2015 until 10th May 2019 , Mr Frank Nolan (Chairman) was appointed with effect from 17th June 2015 until 16th June 2019.

BOARD MEMBERS	Mr. Frank Nolan (Chairman)	Prof. Derek Sullivan*
	Dr. Ronan Donelan*	Ms. Sinead O'Loughlin***
	Mr. John O'Halloran *	Prof. Brian O'Connell
	Prof. Mary McCarron**	Prof. Aideen Long*
	Dr. Aislinn Joy***	Ms. Pat O'Boyle
	Ms. Sally Corr***	Mr. Conor Hannaway**
	Ms Rebecca Conlon**	Dr. Robert Gorby***

*Members of the Audit and Risk Committee

**Members of the Performance and Succession Committee

***Members of the Quality and Safety Committee

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. Una Healy***
	Ms Rebecca Conlon**	Dr. Aislinn Joy**
	Prof. Maeve Conrick*	Mr. John O'Halloran*
	Prof. Neville Cox*	Ms. Sinead O'Loughlin***
	Dr. Ronan Donelan**	Prof. Orla Sheils**
	Dr. Fidelma Fitzpatrick***	Mr. Michal Siwiec*
	Dr. Robert Gorby***	Prof. Derek Sullivan*

*Members of the Audit and Risk Committee

**Members of the Strategic Oversight Committee

***Members of the Quality and Safety Committee

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

ADDRESS	Lincoln Place Dublin 2
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BANKERS	Ulster Bank Limited 31/33 College Green Dublin 2	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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SOLICITOR	Orpen Franks & Company 30 Burlington Road Dublin 4
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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 comprises 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 2019 and its income and expenditure for the year.

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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 Siwiec	Ordinary Member	2 August 2019
Prof. Derek Sullivan	Ordinary Member	2 August 2019

The Board and its three sub-committees usually meet four times per annum.

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 Siwiec and Professor Derek Sullivan. All members of the current Committee were appointed on 11 November 2019. There were two meetings of the outgoing ARC in 2019. There were no meetings of the new ARC in 2019 given the Committee members were only formally approved by the Board on 11 November 2019.

2. Performance and Succession Committee: comprises four Board members. The role of the Performance and Succession Committee (PSC) 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. There was one meeting of the outgoing PSC in 2019. All members of the current Committee were appointed on 11 November 2019. The Committee changed its name to the Strategic Oversight Committee (SOC) on 11th November 2019. There were no meetings of the new SOC in 2019 given the Committee members were only formally approved by the Board on 11 November 2019.

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. There was one meeting of the outgoing QSC in 2019. All members of the current Committee were appointed on 11 November 2019. There were no meetings of the new QSC in 2019 given the Committee members were only formally approved by the Board on 11 November 2019.

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Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Board Sub-Committee meetings for 2019 is set out below including the fees and expenses received by each member:

Outing Board and Board Sub-Committee	Board	Audit and Risk Committee	Performance and Succession Committee	Quality and Safety Committee
Mr Frank Nolan	2 of 2	-	-	-
Ms Rebecca Conlon	2 of 2	-	-	-
Ms Sally Corr	2 of 2	-	-	1 of 1
Dr Ronan Donelan	2 of 2	1 of 2	-	-
Dr Robert Gorby	2 of 2	-	-	1 of 1
Mr Conor Hannaway	2 of 2	-	1 of 1	-
Dr Aislinn Joy	2 of 2	-	-	1 of 1
Prof. Aideen Long	2 of 2	2 of 2	-	-
Prof. Mary McCarron	1 of 2	-	1 of 1	-
Ms Pat O'Boyle	1 of 2	-	-	-
Prof. Brian O'Connell	2 of 2	-	-	-
Mr John O'Halloran	2 of 2	2 of 2	-	-
Ms Sinead O'Loughlin	2 of 2	-	-	1 of 1
Prof. Derek Sullivan	2 of 2	1 of 2	-	-

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

There were no meetings of the new Board sub-committees in 2019 given the Committee members for the three sub-committees were only formally approved by the Board on 11 November 2019.

Board Members Expenses

	Mr Frank Nolan
Fees	10,434
Domestic Car Mileage	325
Domestic Subsistence	11
Domestic Accommodation	<u>693</u>
Total	11,463

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Key Personnel Changes

The Minister for Health appointed a new Board in August 2019 for a 4 year term effective 2nd August 2019. Mr Frank Nolan was appointed as Chairman for a second term.

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

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

Employee Short-Term Benefits Breakdown

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

Consultancy Costs

	2019 €	2018 €
Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.		
Legal advice	9,467	6,644
Financial/actuarial advice	-	-
Public relations/marketing	9,324	6,660
Human Resources	-	-
Business improvement	-	-
Other	<u>2,190</u>	<u>12,192</u>
Total consultancy costs	<u>20,981</u>	<u>25,496</u>
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	<u>20,981</u>	<u>25,496</u>
Total	<u>20,981</u>	<u>25,496</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.

	2019 €	2018 €
Legal fees – legal proceedings	-	-
Conciliation and arbitration payments	-	-
Settlements	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2019 €	2018 €
Domestic		
- Board	1,029	535
- Employees	67,147	77,208

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International		
- Board	-	218
- Employees	<u>37,987</u>	<u>58,649</u>
Total	<u>106,163</u>	<u>136,610</u>

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

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

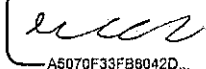
	2019	2018
	€	€
Staff hospitality	-	74
Client hospitality	<u>4,822</u>	<u>5,535</u>
Total	<u>4,822</u>	<u>5,609</u>

€4,655 of the Client hospitality expenditure in 2019 (2018: €4,465) 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 2019.

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Mr. Frank Nolan
Chairman
Dublin Dental Hospital Board

Date signed: 23 December 2020

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Mr. David Barry
Chief Executive Officer

Date signed: 23 December 2020

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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 2019 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 four Board Members (Five from 11 November 2019) with the Chair having financial and audit expertise. The ARC met twice in 2019.

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,

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- there are systems in place to safeguard the assets, and
- 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 2019 in September 2020.

Internal Control Issues

The following weaknesses in internal control was identified in relation to 2019 that require disclosure in the financial statements:

Non-Compliant Procurement

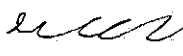
During 2019 expenditure, totalling €584,000 was incurred in relation to goods and services where the procedures employed did not fully comply with procurement guidelines. In three instances, amounting to €566,000, existing contracts were rolled over pending finalisation of new tender competitions. These three tender competitions will be completed in 2021. In one instance we are waiting on a new government framework for laundry services which has annual spend of €60,000. Also, we purchased computer hard drives from a sole supplier amounting to €16,000. In addition, the 2019 audit identified a further two instances of non-compliant procurement totalling €134,000. Total non-compliant expenditure in 2019 represented 14.5% of non-pay related expenditure in 2019.

In 2019, the HSE internal audit unit carried out a targeted review of procurement in the Dublin Dental Hospital covering the period 2016 and 2017. The audit reviewed spend to the value of €550,000 across the 2 years. The HSE issued its final report in September 2020. The report included findings in respect of the use of the correct procurement process, adherence to procurement process requirements, separation of duties, conflicts of interest and competitive tendering. The Dublin Dental Hospital has accepted the report's findings and recommendations and has already taken a number of steps to address the matters identified by the review and to strengthen its oversight and process of assurance. These steps include the implementation

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of a new Integrated Financial Management System in January 2020 which includes a fully automated Purchases and Payables cycle and enhanced segregation of duties. The Dublin Dental Hospital have also formulated a 2018–2020 Procurement Strategy and have sought approval from our state funders for a new dedicated procurement post to further strengthen the control environment in this area as well as monitoring of adherence to public procurement guidelines.

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

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Mr. Frank Nolan
Chairman
Dublin Dental Hospital Board

Dated: 23 December 2020



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 2019 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 2019 and its income and expenditure for 2019
- 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.

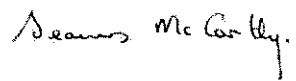
Report on information other than the financial statements, and on other matters

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 such 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 2019 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

24 December 2020

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

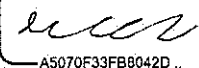
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CHIEF EXECUTIVE OFFICER'S AND CHAIRMAN'S CERTIFICATION

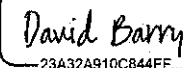
FOR THE YEAR ENDED 31 DECEMBER 2019

We certify that the Financial Statements of the Dublin Dental Hospital Board for the year ended 31 December 2019 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 2019 and its Income and Expenditure and Cash Flow for the year then ended.

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Mr. Frank Nolan
Chairman

Date signed: 23 December 2020

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Mr. David Barry
Chief Executive Officer

Date signed: 23 December 2020

Dublin Dental Hospital Board Annual Accounts 2019

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.
-

Dublin Dental Hospital Board Annual Accounts 2019

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 2019

SUMMARY INCOME AND EXPENDITURE ACCOUNT (NON-CAPITAL)

For the year ended 31 December 2019

	Note	2019 DoE&S €	2019 HSE €	2019 Total €	2018 Total €
Net Expenditure	1	(11,902,473)	(7,557,876)	(19,460,349)	(17,655,704)
Approved Determination	16	11,844,611	7,646,054	19,490,665	17,505,487
Surplus/(Deficit) for the year		<u>(57,862)</u>	<u>88,178</u>	<u>30,316</u>	<u>(150,217)</u>
Cumulative surplus / (deficit) at beginning of year		498,531	(328,638)	169,893	320,110
Cumulative surplus/(deficit) at year end		<u>440,669</u>	<u>(240,460)</u>	<u>200,209</u>	<u>169,893</u>

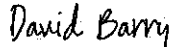
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Mr. Frank Nolan
ChairmanDate signed: 23 December 2020

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Mr. David Barry
Chief Executive OfficerDate signed: 23 December 2020

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.

Dublin Dental Hospital Board Annual Accounts 2019

CAPITAL INCOME AND EXPENDITURE ACCOUNT
 For the year ended 31 December 2019

	2019	2018
	€	€
Capital Income Sources		
Department of Education and Skills - Capital Grant	380,921	380,921
Health Service Executive	160,000	20,000
Trinity College Dublin	903,468	763,610
Research Funds	--	5,633
Total Capital Income	<u>1,444,389</u>	<u>1,170,164</u>
Capital Expenditure		
Equipment	(401,439)	(156,191)
Minor Capital Works	(1,000,251)	(703,197)
Front Façade Repairs	--	(37,584)
Total Capital Expenditure	<u>(1,401,690)</u>	<u>(896,972)</u>
Surplus for the year	42,699	273,192
Surplus brought forward 1 January	746,047	472,855
Surplus carried forward 31 December	<u>788,746</u>	<u>746,047</u>


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 Mr. Frank Nolan
 Chairman
Date signed: 23 December 2020

DocuSigned by:



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 Mr. David Barry
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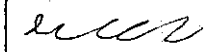
Dublin Dental Hospital Board Annual Accounts 2019

BALANCE SHEET

As at 31 December 2019

	Note	2019 €	2018 €
FIXED ASSETS	2	<u>17,087,357</u>	<u>17,832,590</u>
CURRENT ASSETS	-		
Stocks	3	284,530	111,961
Debtors	4	5,114,661	4,580,958
Cash at bank and in hand		<u>1,440,695</u>	<u>1,250,440</u>
		<u>6,839,886</u>	<u>5,943,359</u>
CURRENT LIABILITIES			
Other Creditors		3,666,361	2,976,391
Deferred Income		<u>2,184,570</u>	<u>2,051,028</u>
	5(a)	<u>5,850,931</u>	<u>5,027,419</u>
TOTAL ASSETS LESS LIABILITIES		<u>18,076,312</u>	<u>18,748,530</u>
CAPITAL AND RESERVES			
Non-Capital Income and Expenditure Account Surplus		200,209	169,893
Capital Fund:-			
Capitalisation Account	6	17,087,357	17,832,590
Surplus on Capital Income and Expenditure Account		<u>788,746</u>	<u>746,047</u>
		<u>18,076,312</u>	<u>18,748,530</u>

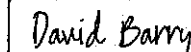
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Chief Executive OfficerDate signed: 23 December 2020

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


Dublin Dental Hospital Board Annual Accounts 2019

CASH FLOW STATEMENT

For the year ended 31 December 2019

	Note	2019 €	2018 €
OPERATING (NON-CAPITAL) ACTIVITIES			
Cash received from the Health Service Executive		7,322,134	6,017,371
Cash received from Department of Education and Skills		11,844,611	11,227,079
Cash received from patients		1,150,890	1,224,600
Other cash receipts		4,560,325	4,032,354
Total Inflows		24,877,960	22,501,404
Non - pay cash payments:		(5,242,706)	(4,659,923)
Cash payments to and on behalf of employees		(19,401,656)	(17,806,422)
Total (Outflows)		(24,644,362)	(22,466,345)
Net Cash Inflow from Operating Activities	7	233,598	35,059
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Bank interest paid		(4)	(19)
Net Cash (Outflow) from Returns on Investments & Servicing of Finance		(4)	(19)
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT			
Payments from capital re acquisition of fixed assets		(1,454,485)	(857,812)
Net Cash (Outflow) from Capital Expenditure and Financial Investment		(1,454,485)	(857,812)
Net Cash Outflow before Financing		(1,220,891)	(822,772)
FINANCING			
Department of Education and Skills capital grant received		380,921	380,921
Health Service Executive capital grant received		160,000	20,000
Research Funds		--	5,633
TCD Grant Received		870,225	692,532
Net Cash Inflow from Financing		1,411,146	1,099,086
Increase in cash in the period	8	190,255	276,314

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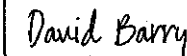


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Mr. David Barry
Chief Executive Officer

Date signed: 23 December 2020

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

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS

For the year ended 31 December 2019

	Note	2019 DoE&S €	2019 HSE €	2019 Total €	2018 Total €
1 NET EXPENDITURE					
Pay expenditure					
Management/Administration		1,666,621	1,265,268	2,931,889	2,963,226
Medical/Dental		5,824,834	2,456,075	8,280,909	7,296,426
Nursing		253,464	305,566	559,030	506,324
Paramedical		588,330	89,829	678,159	634,625
Support Services		2,326,729	1,520,836	3,847,565	3,905,851
Maintenance/Technical		274,014	274,013	548,027	561,746
Superannuation		2,717,847	727,800	3,445,647	2,620,880
Total Pay Expenditure	9	13,651,839	6,639,387	20,291,226	18,489,078
Non pay expenditure					
Drugs & Medicines		36,307	32,287	68,594	65,903
Medical gases		6,019	6,019	12,038	9,341
Medical/Surgical supplies		815,629	649,123	1,464,752	1,282,252
Supplies & Contracts on Other Medical Equipment		101,783	87,276	189,059	122,851
X-ray/Imaging		23,453	21,653	45,106	40,314
Laboratory Supplies		396,034	199,141	595,175	543,513
Catering		20,888	20,567	41,455	40,582
Heat, Power & Light		66,020	66,019	132,039	134,350
Cleaning & Washing		249,299	248,461	497,760	476,294
Furniture, Crockery & Hardware		5,649	3,533	9,182	15,541
Bedding & Clothing		6,125	5,353	11,478	18,966
Maintenance		144,069	139,494	283,563	313,035
Education & Training		176,986	20,158	197,144	174,908
Travel & Subsistence (National)		36,981	32,308	69,289	77,743
Travel & Subsistence (International)		36,859	11,778	48,637	58,867
Bank Interest		2	2	4	19
Bank Charges		8,477	8,441	16,918	11,609
Insurance		21,789	21,789	43,578	44,921
Audit		15,950	15,950	31,900	29,000
Legal		4,733	4,734	9,467	6,644
Bad Debts Written Off		(68)	(68)	(136)	34
Adjustment to provision for bad debts		29,490	29,489	58,979	15,948
Office Expenses, Rent/Rates		176,248	141,168	317,416	361,954
Computer		281,462	261,530	542,992	595,484
Professional Services		48,665	44,777	93,442	108,954
Miscellaneous	10	130,352	29,233	159,585	159,944
Total Non-Pay Expenditure		2,839,201	2,100,215	4,939,416	4,708,971
Gross (Pay & Non-Pay) Expenditure		16,491,040	8,739,602	25,230,642	23,198,049
Income					
Superannuation		368,266	210,402	578,668	517,867
Patient income		603,863	603,863	1,207,726	1,225,778
Charges for services to external agencies	11	794,475	281,269	1,075,744	1,052,656
Other	12	2,821,963	86,192	2,908,155	2,746,044
Total Income		4,588,567	1,181,726	5,770,293	5,542,345
Net Expenditure (Non-Capital)		11,902,473	7,557,876	19,460,349	17,655,704

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

2 FIXED ASSETS	Buildings	Art Works	Equipment	Total
	€	€	€	€
Cost				
Opening Balance at 01/01/2019	23,356,715	447,665	14,032,778	37,837,158
Additions from Capital	--	--	401,439	401,439
Disposals during the year at Gross Book Value	--	--	--	--
Closing Balance at 31/12/2019	<u>23,356,715</u>	<u>447,665</u>	<u>14,434,217</u>	<u>38,238,597</u>
Depreciation				
Opening Balance at 01/01/2019	8,598,482	--	11,406,086	20,004,568
Depreciation charge for the year	368,956	--	777,716	1,146,672
Disposals - Accumulated Depreciation	--	--	--	--
Closing Balance at 31/12/2019	<u>8,967,438</u>	<u>--</u>	<u>12,183,802</u>	<u>21,151,240</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>
Net book amount at 31/12/2018	<u>14,758,233</u>	<u>447,665</u>	<u>2,626,692</u>	<u>17,832,590</u>

3 STOCK DETAILS	2019	2018
	€	€
Medical Gases Stock	761	1,204
Medical and surgical supplies	268,025	95,402
X-ray/Imaging supplies	222	631
Laboratory supplies	1,452	1,562
Provisions Stock	--	145
Cleaning & Washing Supplies	6,330	4,636
Furniture, Crockery, Hardware Stock	1,207	225
Maintenance supplies	168	151
Stationery and office supplies	6,056	6,221
Other stock	309	1,784
	<u>284,530</u>	<u>111,961</u>

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

4 DEBTORS	2019	2018
	€	€
Government Departments		
Health Service Executive - Revenue Grants	766,898	670,722
	<u>766,898</u>	<u>670,722</u>
Patients		
Total amount due	947,354	904,845
Less provision for bad and doubtful debts	(857,572)	(798,593)
	<u>89,782</u>	<u>106,252</u>
Other Debtors		
Hospitals	33,523	45,603
Irish Prison Service	161,937	181,837
Student Fees	2,413,812	2,355,899
Payroll Recoupments	392,846	40,071
Withholding Tax	3,462	1,916
Capital Debtors	953,332	870,225
Sundry Debtors	11,258	25,881
	<u>3,970,170</u>	<u>3,521,432</u>
Prepayments		
Pay	13,656	80,897
Non-pay	274,155	201,655
	<u>287,811</u>	<u>282,552</u>
	<u>5,114,661</u>	<u>4,580,958</u>
Total Debtors		
5(a) CURRENT LIABILITIES	2019	2018
	€	€
Revenue creditors and accrued expenses	1,977,539	1,327,551
Deferred Tuition Fees	1,612,571	1,528,893
Research Funds (see Note 5(b) analysis below)	1,685,058	1,592,281
Deferred Capital Income	571,999	522,135
Capital creditors	3,764	56,559
	<u>5,850,931</u>	<u>5,027,419</u>
5(b) Research Funds	2019	2018
	€	€
Research Income Sources		
Exchequer - Health Research Board	617,727	109,998
Exchequer - Dental Health Foundation	--	40,000
Non-exchequer	65,337	108,937
Total Research Income	<u>683,064</u>	<u>258,935</u>
Research Expenditure		
Pay	(176,824)	(166,709)
Exchequer Grant Returned to Health Research Board	(145,136)	--
Non-pay	(268,327)	(102,619)
Total Research Expenditure	<u>(590,287)</u>	<u>(269,328)</u>
Net Surplus / (deficit) for year	92,777	(10,393)
Balance brought forward 1 January	1,592,281	1,602,674
Balance carried forward 31 December	<u>1,685,058</u>	<u>1,592,281</u>

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

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

6 CAPITALISATION ACCOUNT	2019 €	2018 €
Balance at beginning of year	17,832,590	18,769,555
Additions		
Equipment	401,439	156,191
Sub-Total Additions	<u>401,439</u>	<u>156,191</u>
Less		
Depreciation for the year	(1,146,672)	(1,093,156)
Sub-Total Deductions	<u>(1,146,672)</u>	<u>(1,093,156)</u>
Balance at year end	<u><u>17,087,357</u></u>	<u><u>17,832,590</u></u>

7 RECONCILIATION OF NON-CAPITAL DEFICIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES	2019 €	2018 €
Surplus / (deficit) for the year	30,316	(150,217)
Adjust for:		
Bank Interest paid	4	19
(Increase) / Decrease in stocks (note 3)	(172,569)	6,222
(Increase) in debtors-excluding capital (note 4)	(450,596)	(194,039)
Increase in creditors-excluding capital (note 5)	826,443	373,074
Net cash inflow from operating activities	<u><u>233,598</u></u>	<u><u>35,059</u></u>

8 Analysis of the balances of cash as shown in the balance sheet	2019 €	2018 €	CHANGE IN 2019 €	CHANGE IN 2018 €
Cash at Bank and in Hand	<u>1,440,695</u>	<u>1,250,440</u>	<u>190,255</u>	<u>276,314</u>
	<u>1,440,695</u>	<u>1,250,440</u>	<u>190,255</u>	<u>276,314</u>

Included in the Cash at Bank and in Hand is an overdrawn amount of €470,949. However, the Dublin Dental Hospital have a set-off arrangement with Ulster Bank for all bank accounts held with Ulster Bank.

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

9 Remuneration	2019 €	2018 €
(a) Aggregate Employee Benefits		
Staff short-term Benefits	15,473,486	14,583,443
Termination benefits	--	--
Retirement benefit costs	3,445,647	2,620,880
Employers Contribution to social Welfare	1,372,093	1,284,755
	<u>20,291,226</u>	<u>18,489,078</u>

Additional superannuation contributions of €633,161 (2018: €630,560) were deducted from employees and remitted to the Department of Education and Skills in the amount of €405,417 (2018: €444,009) and the Health Service Executive in the amount of €227,744 (2018: €186,551).

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 2019 were €218,531 (2018: €180,919).

The number of employees at the 31 December 2019 (in whole time equivalents (WTEs) was 212 (2018: 212).

(b) Staff Short-Term Benefits		
Basic pay	15,303,521	14,421,209
Overtime	67,571	55,904
Allowances	102,394	106,330
	<u>15,473,486</u>	<u>14,583,443</u>

(c) Termination Benefits		
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	
		2019	2018
€60,000 -	€69,999	6	8
€70,000 -	€79,999	9	10
€80,000 -	€89,999	7	6
€90,000 -	€99,999	2	3
€100,000 -	€109,999	1	1
€110,000 -	€119,999	--	--
€120,000 -	€129,999	--	--
€130,000 -	€139,999	--	4
€140,000 -	€149,999	5	1
€150,000 -	€159,999	--	--
€160,000 -	€169,999	--	1
€170,000 -	€179,999	--	--
€180,000 -	€189,999	2	--
€190,000 -	€199,999	--	--
€200,000 -	€209,999	--	10
€210,000 -	€219,999	2	--
€220,000 -	€229,999	--	--
€230,000 -	€239,999	--	1
€240,000 -	€249,999	--	1
€250,000 -	€259,999	2	--
€260,000 -	€269,999	1	--
€270,000 -	€279,999	2	--
€280,000 -	€289,999	4	--
€290,000 -	€299,999	2	--
		<u>45</u>	<u>46</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 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

(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:

	2019	2018
	€	€
Salary	616,516	521,953
Allowances	54,915	50,004
	<u>671,431</u>	<u>571,957</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:

	2019	2018
	€	€
Basic Pay	80,465	79,878
	<u>80,465</u>	<u>79,878</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	2019	2018
	€	€
Miscellaneous teaching costs	17,341	13,623
Recruitment Costs	27,987	27,432
Subscriptions	117,550	108,821
Research	3,219	249
Presentations / Retirements	1,750	1,378
Other	(8,262)	8,441
	<u>159,585</u>	<u>159,944</u>

11 Charges for services to external agencies	2019	2018
	€	€
Paediatric Service	23,022	22,156
Oral Surgery Service	134,364	129,302
Oral Medical Service	117,236	112,822
General Dental Service	710,580	694,361
Dental Advisory Service	65,622	65,622
Medico-legal Service	24,920	28,072
Forensic Dental Service	--	321
	<u>1,075,744</u>	<u>1,052,656</u>

Dublin Dental Hospital Board Annual Accounts 2019

NOTES TO THE ACCOUNTS - CONTINUED

For the year ended 31 December 2019

12 Miscellaneous income	2019 €	2018 €
Student kits	135,850	138,050
Student fees	2,411,144	2,295,885
Education courses	194,209	182,310
Disability & Maternity Benefit (DSFA)	84,826	92,857
Research Funds	66,537	20,170
Other income	15,589	16,772
	<u>2,908,155</u>	<u>2,746,044</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:-

	2019 €	2018 €
Net Expenditure	19,460,349	17,655,704
Add Depreciation Charge	<u>1,146,672</u>	<u>1,093,156</u>
	<u>20,607,021</u>	<u>18,748,860</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 2019 of €7,646,054 is made up of the allocation as notified to us by the HSE for 2019 of €7,418,310 plus €227,744 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 2019 of €12,225,532 is made up of the allocation as notified to us by the DES for 2019 of €11,580,000 plus €645,532 in once off funding. €11,844,611 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 Post Balance Sheet Event

Since the balance sheet date there has been a global pandemic that is causing widespread disruption to the normal patterns of business activity across the world, including in Ireland. The Board assesses this event to be a non-adjusting post balance sheet event in relation to the 2019 financial results. The Dublin Dental Hospital have applied appropriate measures to reduce the financial risk and the Board believe there is no immediate risk and are unable to estimate the financial effect at the date of signing.

In light of the above management are of the view that operations can continue on a going concern basis covering the twelve month period from the date of signing.

18 Approval of the accounts

The accounts were approved by the Board on 28 September 2020.