

HEALTH SERVICE EXECUTIVE

CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021
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**HEALTH SERVICE EXECUTIVE
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FOR THE YEAR ENDED 31 DECEMBER 2021**

Governance

The Board is accountable to the Minister for Health for the performance of the HSE as set out in the HSE's Code of Governance. This includes a wide range of significant functions and duties including responsibility for the operation and management of the Patients' Private Property Accounts. A revised code of governance was adopted by the Board in February 2021 and approved by the Minister in September 2021.

Board Structure

The Board is the governing body of the Health Service Executive (HSE), accountable to the Minister for Health for the performance of its functions, with the Chief Executive Officer accountable to the Board as set out in the Health Service Executive (Governance) Act 2019.

The Board is composed of members with significant experience and expertise across a range of competencies necessary to enable the Board to govern and lead the HSE including corporate and clinical governance; human resources; strategic planning and financial management.

Audit and Risk Committee

The Health Service Executive (Governance) Act 2013 provides that the Board shall establish an audit committee to perform the functions specified in section 40P and sets out the duties of the Committee.

The Audit Committee was reconstituted as the Audit and Risk Committee following the re-establishment of the HSE Board on 28 June 2019. The Committee's duties, as set out in the legislation, are to advise the Board and the Chief Executive Officer of the HSE on financial matters relating to their functions, including advising them on matters pertaining to the Patients' Private Property Accounts.

The focus of the Audit and Risk Committee, in relation to the Patients' Private Property Accounts is in providing advice to the Board and the Chief Executive Officer, on oversight of (i) the Patients' Private Property Accounts; and (ii) the HSE's systems of internal control and financial risk management in the Central Unit and the individual PPP Care Centres. The Committee also plays a role in promoting good accounting practice, improved and more informed financial decision-making and safeguarding client property and resources.

The Audit and Risk Committee met 17 times in 2021 and Patients' Private Property was formally discussed at one meeting.

**HEALTH SERVICE EXECUTIVE
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GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT**

Board Responsibilities

The Health (Repayment Scheme) Act 2006 requires the Board of the Health Service Executive, having replaced the HSE Directorate on 28th June 2019, to prepare financial statements which give a true and fair view of the state of affairs of the Patients' Private Property Accounts and in such form, as may be specified by the Minister for Health.

In preparing these financial statements, the HSE 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 the Patients' Private Property Accounts will continue in operation
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

The HSE is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, the financial position of the Patients' Private Property Accounts.

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

On behalf of the Health Service Executive, I certify that these financial statements give a true and fair view of the state of affairs of the Patients' Private Property Accounts.

On behalf of the Health Service Executive:

Chairperson: 
Clarán Devane

Date: 16th December 2022

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021
STATEMENT ON INTERNAL CONTROL**

1. Responsibility for the System of Internal Control

The HSE Board is responsible for the independent oversight of the HSE. I as Chief Executive Officer am now accountable to the Board and I make this statement in that context.

On behalf of the Health Service Executive (HSE) I acknowledge responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirement set out in the Department of Public Expenditure and Reform's *Code of Practice for the Governance of State Bodies (2016)*.

2. Purpose of System of Internal Control in respect of PPP

The system of internal control is designed to manage and reduce risk rather than to eliminate risk and as such the system of internal control is designed to provide reasonable but not absolute assurance that the property of patients is safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the HSE for the year ended 31 December 2021 and up to the date of approval of the financial statements except for the control issues outlined below.

3. Capacity to Handle Risk

The HSE Board, as governing body of the HSE, has overall responsibility for the system of internal control and risk management. Following its re-establishment in June 2019 and cessation of the Directorate it set up a number of committees including an Audit and Risk Committee which replaced the previous Audit Committee.

The Audit and Risk Committee provides assistance and advice to the Board and Chief Executive Officer on the effectiveness of the system of internal controls operated by the HSE in respect of the operation of PPP accounts. It reviews the Management Letter from the external audits and management responses to them. It also reviews the final financial statements prior to approval by the HSE Board.

The HSE has also established an Internal Audit Division. Patients' Private Property Accounts fall within their work programme. This work programme is agreed with the HSE Audit and Risk Committee which also reviews the findings of any relevant reports issued by the internal audit division.

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STATEMENT ON INTERNAL CONTROL**

Internal Control Environment & Key Procedures specific to PPP Service in 2021

The HSE operates client PPP accounts on the basis of the Health (Repayment Scheme) Act 2006. The 2006 Act requires the HSE to maintain PPP accounts and to produce an annual set of financial statements for audit by the Comptroller & Auditor General. As part of the suite of National Financial Regulations (NFRs) maintained by the HSE to document the system of internal control, the HSE has implemented NFR 22 – Patients' Private Property. A Patients' Private Property Guidelines document is also in place to provide detailed instruction to management and staff on the management of client funds at Care Centres.

Financial Statements – Preparation and Audit

The HSE has contracted an external accountancy firm to audit the operation of PPP at individual Care Centres and the PPP CU as well as the preparation of draft PPP National Financial Statements, which are then submitted to the C&AG for statutory audit. This external accountancy firm also provides an annual Management Letter to the Chief Financial Officer to provide a commentary of the effectiveness of the operation of PPP accounts and highlights any issues of concern on non-compliance with PPP controls. The annual PPP Financial Statements produced by the HSE are audited by the Comptroller & Auditor General (C&AG), as provided for in the 2006 Act. The PPP Financial Statements are then forwarded to the Minister for Health, to be laid before the Houses of the Oireachtas.

PPP Account Central Unit (National Co-ordinating Office)

The HSE has a national co-ordinating unit for PPP - the PPP Account Central Unit (PPPA CU). Excess PPP Funds from individual Care Centres' 'current' account are transferred to the PPPA CU interest bearing 'deposit' account as they accrue over recommended maximum thresholds. The majority of PPP funds (96%) are held in PPP CU and invested in a central fund, currently with the National Treasury Management Agency.

Care Centres

Local PPP administrators reporting to their local management and with support from the Finance Division and PPP CU, maintain the local PPP accounts in line with HSE regulations and guidelines. In this respect they lodge and receipt monies, process requests for transfer of funds from PPP CU, effect transfers of surplus funds to PPP CU, engage with clients, next of kin, legal personal representatives and other relevant third parties on PPP and perform all tasks necessary to maintain probity of PPP accounts.

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STATEMENT ON INTERNAL CONTROL**

4. Procurement

The HSE has procedures in place to ensure compliance with current procurement rules and guidelines. In procuring goods and services, all areas within the HSE must comply with the relevant procurement procedures which are set out in detail in the HSE's National Financial Regulations.

5. Review of Effectiveness of Internal Control

The annual review of the effectiveness of internal control was informed by the HSE's Internal Control Questionnaire (ICQ) completed by all relevant staff at Grade VIII (or equivalent) and above. The ICQ requires managers to confirm that controls operated in their area in respect of PPP. The review identified a number of issues in relation to the operation of controls. These findings were broadly consistent with the findings from external audit.

A report on the review of the effectiveness of the HSE's system of internal control which included a section on Patients' Private Property was considered by the HSE Audit Committee and Leadership Team in early 2022 and each CHO was circulated with a report in respect of their area of responsibility.

6. Covid 19 and HSE Cyber Attack

Covid 19

The PPP service to clients has continued uninterrupted since that start of the pandemic in early 2020. The only change to the service was a level of home working by staff administering PPP which fluctuated during lockdowns and restrictions. The main effect was on services users with reduced social activities.

Cyber Attack

The cyber-attack in May 2021 caused some disruption to PPP services in that for a period of several weeks systems which record the PPP activity were unavailable. However this had no effect on the availability of monies to clients as banking services were unaffected and the manual recording of transactions was input to systems once they were cyber checked and brought back on line.

7. Patients' Private Property Historical Issue

Retained Interest

Historically the former Health Boards did not allocate to clients interest earned on invested excess PPP funds it held on behalf of clients. Interest earned was retained by the Health Boards to partly defray the costs of operating the PPP system. This action was based on previous legal advice. Subsequent legal advice indicated that the HSE was obliged to remit interest earned to those clients.

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STATEMENT ON INTERNAL CONTROL

Since c.2000 the former Health Boards, followed then by the creation of the HSE on 1 January 2005, accrued €14.5m in such funds. The HSE commenced in 2015 a detailed exercise overseen by small Steering Group to calculate and effect payment to the 22,293 entitled clients/estates.

The task to source the relevant entitled persons/estates commenced in September 2018 and payments have been made on a weekly basis as entitled persons/estates are sourced. At end October 2022 a total of €7.7m has been paid out to 5,967 entitled persons/estates. The exercise is more onerous than previously envisaged and will continue until all efforts have been exhausted to pay out the remaining funds.

8. Internal Control Issues

No fraud or instances of misappropriation were uncovered in 2021 but internal and external reviews identified the following breaches of the control environment during the year:

Deceased Client Account Balances

The contracted external audit noted that €26m funds accumulated since 1990 in respect of 1566 deceased clients have not been claimed by entitled persons/estates. This is an increase of €2m on previous year despite €4m being paid out following a reminder and clarification to all sites on the procedures to be followed. Efforts would have been made at the time to source entitled persons/estates - if they existed - but it is impossible to verify whether those individual efforts for each client balance were satisfactorily exhausted without revisiting each client file. The audit recommended a review of all balances to try to source entitled persons/estates and where/when such efforts have been finally exhausted the funds to be transferred to the Chief State Solicitors Office acting for the State as the ultimate intestate successor.

HSE Management in August 2022 has approved some limited additional hours to the Care Centres in an initial effort to address the matter and will review progress at year-end.

Segregation of Duties

74 Care Centres (79 in 2020) do not have sufficient segregation of duties in the administration of PPP funds. Due to the size of many Care Centres it is not economically feasible for the HSE to assign extra staff to these locations. This is a yearly finding and the HSE has mitigated the risk here by reducing funds held at care centre level to only 4% of total funds held, Central Unit monitoring on funds requested and Central Unit encashment of clients' state pensions/allowances.

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STATEMENT ON INTERNAL CONTROL**

Withdrawal Forms

The external contracted audit identified instances in 46 care centres, up from 33 in 2020, where withdrawal forms were not used when accessing patients' funds as required under National Financial Regulation 22. The Comptroller and Auditor General identified similar compliance issues regarding withdrawal forms and supporting documentation in each of the three care centres visited as part of the audit.

The withdrawal form performs a necessary segregated approval control and the finding is being addressed by the HSE with guidance and training.

Miscellaneous

The 2020 SIC disclosed a number of control weaknesses identified by the contracted audit. In 2021, improvement was noted in a number of areas which merited a lower rated audit finding. These include cash control weaknesses, bank and client ledger reconciliations and bank mandates.

9. Conclusion

The HSE is committed to ensuring sound governance in the operation of Patients' Private Property within the HSE and can evidence year on year improvements in the PPP service. Any issues or weaknesses identified will be addressed as part of a continuous quality improvement agenda

On behalf of the Health Service Executive:

Chairperson:



Ciarán Devane

Date: 16th December 2022

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021
ACCOUNTANT'S REPORT**

We have audited the individual accounts for 154 Care Centres and the PPPA Central Unit for the year ended 31 December 2021. We have compiled the consolidated financial statements of the Health Service Executive's Patients' Private Property Accounts for the year ended 31 December 2021 from these audited accounts.

The Fund Account, Statement of Financial Position, Statement of Cash Flows and notes have been compiled on the basis set out in the accounting policies outlined on pages 14 to 17.

Our work has been undertaken so that we might compile the consolidated Fund Account, Statement of Financial Position, Statement of Cash Flows and related notes that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Health Service Executive, for our work, or for this report. We do not, therefore, express any opinion on the consolidated Patients' Private Property Accounts.

Section 18 of The Health (Repayment Scheme) Act 2006 provides that the Comptroller and Auditor General audit the consolidated Patients' Private Property Accounts.

We have carried out this engagement in accordance with the rules of professional conduct and the ethical guidance laid down by Chartered Accountants Ireland.

You have approved the Fund Account, Statement of Financial Position, Statement of Cash Flows and related notes for the year ended 31 December 2021 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.



**Crowleys DFK Unlimited Company
Chartered Accountants
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Cork
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Date: 16 December 2022

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Crowleys DFK Unlimited Company trading as Crowleys DFK. Registered Office: 16/17 College Green, Dublin D02 V078. Company No. 393878.

A member firm of **DFK** International a worldwide association of independent firms.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland (ICAI).

Chartered Accountants Ireland is the operating name of ICAI.



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Health Service Executive Consolidated Patients' Private Property Accounts

Opinion on the financial statements

As required under the provisions of section 18 of the Health (Repayment Scheme) Act 2006, I have audited the financial statements of the Health Service Executive Consolidated Patients' Private Property Accounts for the year ended 31 December 2021, prepared by the Health Service Executive. The financial statements comprise

- the fund account
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the patients' private property accounts at 31 December 2021 and of their income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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 Health Service Executive 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 Health Service Executive 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.

I have nothing to report in that regard.

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

16 December 2022

Appendix to the report

Responsibilities of the Health Service Executive

As detailed in the governance statement and Board members' report, the Health Service Executive is responsible for

- the preparation of annual financial statements in the form prescribed under section 18 of the Health (Repayment Scheme) Act 2006
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- 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 18 of the Health (Repayment Scheme) Act 2006 to audit the financial statements of the Patients' Private Property Accounts 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 whether the Health Service Executive can continue to operate the Patients' Private Property Accounts on a going concern basis. 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 the Health Service Executive to cease operating the Patients' Private Property Accounts as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

**HEALTH SERVICE EXECUTIVE
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FOR THE YEAR ENDED 31 DECEMBER 2021
FUND ACCOUNT**

	Notes	2021 €'000	2020 €'000
Net receipts / (payments) of clients' funds			
Amounts received on behalf of clients	10	44,283	40,973
Amounts returned to or applied on behalf of clients	10	<u>(44,844)</u>	<u>(44,530)</u>
		(561)	(3,557)
Income for the year			
Other income		<u>(9)</u>	<u>(36)</u>
		(9)	(36)
Administration expenses			
Administration expenses charged by the HSE	2	<u>—</u>	<u>—</u>
Decrease in fund balance during the year		(570)	(3,593)
Net assets of the patients' private property fund at 1 January		<u>103,177</u>	<u>106,770</u>
Net assets of the patients' private property fund at 31 December		<u>102,607</u>	<u>103,177</u>

The Statement of Cash Flows and notes 1 to 10 form part of these Financial Statements.

Certified on behalf of the Health Service Executive:



Chief Executive Officer :

Stephen Mulvany



Chairperson:

Ciarán Devane

Date: 16th December 2022

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
AS AT 31 DECEMBER 2021
STATEMENT OF FINANCIAL POSITION**

	Notes	2021 €'000	2020 €'000
Current Assets			
Cash and cash equivalents	3	102,641	103,181
Receivables	4	<u>23</u>	<u>28</u>
		102,664	103,209
Current Liabilities (amounts falling due within one year)			
Payables	5	(57)	(32)
Net Current Assets		<u>102,607</u>	<u>103,177</u>
Net Assets		<u>102,607</u>	<u>103,177</u>
Representing			
Patients' Private Property Funds	6	<u>102,607</u>	<u>103,177</u>

The Statement of Cash Flows and notes 1 to 10 form part of these Financial Statements.

Certified on behalf of the Health Service Executive:



Chief Executive Officer :

Stephen Mulvany



Chairperson:

Ciarán Devane

Date: 16th December 2022

**HEALTH SERVICE EXECUTIVE
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FOR THE YEAR ENDED 31 DECEMBER 2021
STATEMENT OF CASH FLOWS**

	Notes	2021 €'000	2020 €'000
Net cash flows from fund activities			
Increase / (decrease) in funding during the year		(570)	(3,593)
(Increase) / decrease in receivables	4	5	6
Increase / (decrease) in payables	5	<u>25</u>	<u>(40)</u>
Net cash flows from fund activities		(540)	(3,627)
Net increase / (decrease) in cash and cash equivalents		(540)	(3,627)
Cash and cash equivalents at 1 January		<u>103,181</u>	<u>106,808</u>
Cash and cash equivalents at 31 December		<u>102,641</u>	<u>103,181</u>

Certified on behalf of the Health Service Executive:



Chief Executive Officer :

Stephen Mulvany



Chairperson:

Ciarán Devane

Date: 16th December 2022

HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021
NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the HSE is set out below. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements and have all been applied consistently throughout the year and for the preceding year.

a) General Information

The HSE operates the Patients' Private Property Accounts in accordance with the Health (Repayment Scheme) Act 2006. At 31 December 2021, there were 5,154 (2020: 5,037) Patients' Private Property Accounts in 154 (2020: 154) HSE Care Centres throughout the country.

The HSE established a national co-ordinating unit (PPPA Central Unit) for Patients' Private Property Accounts which is located in Block 6, Central Business Park, Clonminch Road, Tullamore, Co. Offaly, R35 F6F8 in late 2006.

Section 9 of the Health (Repayment Scheme) Act 2006 sets out the operation of Patients' Private Property Accounts and provides that the HSE;

- may invest money held in any Patient's Private Property Account, unless otherwise directed in writing by the account holder or unless otherwise directed in writing by a friend appointed by a court, and with such financial institutions as are authorised by the Irish Financial Services Regulatory Authority established by Section 33B of the Central Bank and the Financial Services Authority of Ireland Act 2003
- may use money held in any Patient's Private Property Account for the benefit of the account holder unless otherwise directed in writing by the account holder or unless otherwise directed in writing by a friend appointed by a court
- may in respect of the Patients' Private Property Accounts of all or some of the account holders residing in the same hospital or other institution, make an application, not more than once in each calendar year, to a judge of the Circuit Court in whose circuit the hospital or institution, as the case may be, is situated for directions as to how the HSE may use any money in excess of €5,000 or the amount prescribed in regulations made under Section 20(1)(c) of the Act, whichever is the greater in any of those accounts for the benefit of the account holder in whose Patient's Private Property Account the excess is lodged.

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S.I. No. 639 of 2007 Health (Repayment Scheme) (Charge for Administering Patients' Private Property Accounts) Regulations 2007 provides that the HSE may impose an administrative charge in respect of certain Patients' Private Property Accounts. The weekly administrative charge must not be more than 25% of the gross investment income earned during the week. This charge is only levied on clients' funds managed by the PPPA Central Unit. It is not levied on those funds held in Patients' Private Property Accounts in the Care Centres. Any excess expenditure is met by the HSE and is shown in their financial statements.

S.I. No. 378/2009 Social Welfare (Consolidated Claims, Payments and Control) (Amendment) (No.6) (Nominated Persons) Regulations 2009 provides that a client may nominate the HSE to act as agent for the collection of the client's Department of Social Protection Allowance. In this instance the allowances are lodged directly to the Patient's Private Property Account.

b) Statement of Compliance

The financial statements of the consolidated Patients' Private Property Accounts for the year ended 31 December 2021 have been prepared in compliance with the applicable legislation, and with FRS 102 the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Health. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the consolidated Patients' Private Property Accounts financial statements.

d) Basis of Consolidation

The financial statements consolidate the results of the Patients' Private Property Accounts of the 154 Care Centres operated by the HSE throughout the country and the PPPA Central Unit. The accounting period for the Care Centres and the PPPA Central Unit are for the year ended 31 December 2021. The comparative financial statements are for the year ended 31 December 2020.

HEALTH SERVICE EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS

e) Amounts Received on behalf of Clients

Amounts received on behalf of clients are accounted for on a cash basis and include;

- amounts received in the PPPA Central Unit from the Department of Social Protection in relation to a client's benefit/allowance via an agency arrangement with the Department,
- clients' moneys received locally from family members.

f) Amounts Returned to or Applied on behalf of Clients

Amounts returned to or applied on behalf of clients are accounted for on a cash basis and include;

- payment of statutory in-patient charges by clients
- purchase of items or services for the benefit of clients
- provision of clients' comforts, shop money, client's petty cash etc.
- payment of funds to the estates of deceased clients
- payment of funds to discharged clients.

g) Income

Income from deposit accounts is accounted for on a receivable basis. Interest has been recognised net of deposit interest retention tax (DIRT) where DIRT has been deducted.

h) Administration expenses (not forming part of the PPP financial statements)

Administration expenses comprise the salary costs incurred in the PPPA Central Unit and the accounting and audit fees incurred. These are accounted for on an accruals basis in the HSE's annual financial statements. The financial statements do not recognise any costs in relation to the administration costs incurred in administering clients' accounts in the individual Care Centres.

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NOTES TO THE FINANCIAL STATEMENTS

i) Cash and Cash Equivalents

The amount disclosed in the Statement of Financial Position includes;

- amounts held in current and deposit accounts with commercial banks and cash
- amounts held in short term deposits. These funds are deposited with the National Treasury Management Agency as agent of the Minister for Finance in accordance with Part 3 of the National Treasury Management Agency Act 2002. The deposit terms are normally 3 months. By agreement, the rates of interest payable on the deposits are in line with the professional wholesale inter-bank market for euro deposits of equivalent duration. Funds are also deposited with commercial banks.

j) Patients' Private Property Funds

The amount disclosed as due to clients at the Statement of Financial Position date, represents the total moneys paid over to the HSE for safe-keeping less the payments made to or applied on behalf of clients. This amount also includes interest allocated on deposit amounts less administration expenses.

k) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts in the Fund Account during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There were no judgements required that had a significant effect on amounts recognised in the financial statements for 2021.

HEALTH SERVICE EXECUTIVE
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2. Administration Expenses

	2021	2020
	€'000	€'000
Commercial audit fee*	277	277
External audit fee**	55	55
PPPA Central Unit administration expenses	314	242
Bank charges	— <u>13</u>	— <u>10</u>
	659	584
Administration expenses charged to the patients' private property accounts in accordance with SI No. 639 of 2007***	— <u>—</u>	— <u>—</u>
Total expenditure met by the HSE	659	584

* The commercial audit fee relates to the charges of Crowleys DFK, a private firm engaged by the HSE to audit the Patients' Private Property Accounts of the Care Centres and the PPPA Central Unit.

** This charge is in respect of the external audit fee of the Comptroller and Auditor General.

*** The general information section sets out the basis for charging administration expenses to clients' accounts.

3. Cash and Cash Equivalents

	2021	2020
	€'000	€'000
Short term deposits		
Deposits with National Treasury Management Agency	<u>92,000</u>	<u>95,989</u>
Total short-term deposits	92,000	95,989
Bank current accounts	10,467	6,970
Bank deposit accounts	20	56
Cash in hand	<u>154</u>	<u>166</u>
Total	10,641	7,192
Total cash and cash equivalents	<u>102,641</u>	<u>103,181</u>

HEALTH SERVICE EXECUTIVE
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4. Receivables

	2021	2020
	€'000	€'000
Due from the Health Service Executive	<u>23</u>	<u>28</u>
	<u>23</u>	<u>28</u>

5. Payables

	2021	2020
	€'000	€'000
Due to the Health Service Executive	47	27
Sundry creditors and accruals	<u>10</u>	<u>5</u>
	<u>57</u>	<u>32</u>

6. Patients' Private Property Funds

	<u>2021</u>	<u>2021</u>		
	<u>Local</u>	<u>Central</u>	<u>2021 Total</u>	<u>2020 Total</u>
	<u>PPP</u>	<u>Unit</u>		
	€'000	€'000	€'000	€'000
HSE PPP	3,795	83,291	87,086	87,988
Section 38 PPP	-	14,535	14,535	14,590
Section 39 PPP	-	883	883	487
PPP funds attributable to individual clients (see note 10)	3,795	98,709	102,504	103,065
Unallocated income	10	93	103	112
PPP funds at 31 December	3,805	98,802	102,607	103,177

HEALTH SERVICE EXECUTIVE
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7. Retained Interest

Historically the former Health Boards did not allocate to clients' interest earned on invested excess PPP funds instead retaining the interest to partly defray the costs of providing the PPP service. While this action was based on legal advice subsequent legal advice indicated that the HSE was obliged to remit interest earned to those clients.

Since c.2000 the former Health Boards, followed then by the creation of the HSE in 2005 accrued €14.5m in such funds. The HSE has, since 2017, been engaged in a detailed exercise, overseen by a small Steering Group, to calculate and effect payment to the 22,293 entitled clients/estates and the first payments commenced in August 2018. At the end October 2022 a total of €7.7m has been paid out to 5,967 entitled clients/estates. The exercise is more onerous than previously envisaged and will continue until all efforts have been exhausted to pay out the remaining funds.

8. Related Party Disclosures

Key management personnel in the HSE consist of the Board members, Chief Executive Officer and the Executive Management Team. The compensation paid to key management personnel is disclosed in the financial statements of the HSE. The HSE adopts procedures in accordance with the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies, the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, in relation to the disclosure of interests of the HSE. Executive Management Team members' interests are disclosed in the financial statements of the HSE.

9. Approval of the Financial Statements

The financial statements were approved by the Board on **16th December 2022**.

10. Patients' Private Property Funds Attributable to Individual Clients

Care Centres Location	Clients' balances at 01/01/2021			Total Receipts from or on behalf of Clients	Total Payments to or on behalf of Clients	Inter care centre transfers	Clients' balances at 31/12/2021		
	Care Centres	Central Unit	Total				Care Centres	Central Unit	Total
	€	€	€				€	€	€
Aisling House	18,253	651,373	669,626	211,327	{344,669}		21,793	514,490	536,283
Aras Attracta, Swinford	85,654	1,825,225	1,910,879	618,568	{592,664}		83,382	1,853,401	1,936,783
Aras Mac Dara Nursing Unit	117,404	524,649	642,053	181,704	{198,785}		24,528	600,443	624,971
Aras Mathair Pol CNU	2,816	160,456	163,272	57,574	{55,464}		3,339	162,043	165,382
Aras Mhuire Community Nursing Unit	1,777	26,379	28,156	70,000	{61,687}		1,513	34,956	36,469
Aras Naomh Chaolain	17,200	311,822	329,022	57,668	{137,692}		674	248,324	248,998
Arus Breffni Manorhamilton	37,205	189,273	226,478	75,156	{55,045}		48,505	198,083	246,588
Arus Carolan Mohill	3,426	115,293	118,719	125,688	{143,492}		3,407	97,509	100,916
Bailinamore CNU	2,506	67,738	70,244	64,679	{73,123}		1,633	60,167	61,800
Bandon Community Hospital	1,751	85,541	87,292	96,282	{92,628}		1,605	89,341	90,946
Bantry General Hospital	2,794	126,336	129,130	44,953	{36,250}	2,230	4,934	135,130	140,064
Boyne View House	3,315	16,681	19,996	19,555	{26,327}		4,145	9,079	13,224
Buncrana Community Nursing Unit	4,954	273,931	278,885	9,164	{13,165}		54,766	220,118	274,884
Carndonagh District Hospital	1,653	25,127	26,780	24,761	{17,884}		4,951	28,706	33,657
Castletownbere Community Hospital	958	11,686	12,644	12,773	{10,397}		744	14,276	15,020
Cavan Disability Services	13,978	645,081	659,059	152,069	{141,438}		6,404	663,286	669,690
Cavan Residential Services	14,997	1,052,297	1,067,294	651,487	{533,276}		35,622	1,149,884	1,185,506
Central Mental Hospital	498,444	1,778,646	2,277,090	863,554	{587,650}		468,329	2,084,665	2,552,994
Clare Mental Health Services	4,886	213,143	218,029	16,932	{81,224}		2,051	151,686	153,737
Clifden District Hospital		5,304	5,304					5,304	5,304
Clonakilty Community Hospital	5,216	477,015	482,231	235,005	{335,470}	(2,230)	4,761	374,775	379,536
Cloonamahon Unit	16,119	1,136,939	1,153,058	345,857	{359,217}		34,544	1,105,154	1,139,698
Cluain Lir CNU	2,249	355,927	358,175	539,878	{518,821}	140	3,377	375,996	379,373
Cois Abhainn Welfare Home	2,359	10,596	12,955	17,564	{18,631}		781	11,106	11,887
Community Nursing Unit Birr	16,305	203,943	220,248	784,574	{826,653}		10,827	167,342	178,169
Community Nursing Unit Edenderry	20,047	316,000	336,047	153,737	{141,350}	2,254	7,691	342,997	350,688
Connolly Hospital Blanchardstown	11,218	304,944	316,162	3,033	{53,576}		383	265,236	265,619
Contract Beds in St. John's Hospital		198,585	198,585		{34,701}			163,884	163,884
Cottage Hospital		40,853	40,853					40,853	40,853
Cregg Services	111,406	2,086,243	2,197,649	1,448,791	{1,308,070}		49,311	2,289,059	2,338,370
Dalkey Community Care Unit	8,869	103,456	112,325	172,556	{155,866}	81,435	9,938	200,513	210,451
D'Alton CNU	10,494	156,319	166,813	34,550	{117,791}		8,098	75,474	83,572

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

Dean Maxwell C.N.U	4,071	82,478	86,549	68,893	(66,962)		2,638	85,842	88,480
District Hospital Abbeyfeix	2,345	88,606	91,151	33,065	(35,610)			88,606	88,606
District Hospital , Ballina		30,152	30,152	5,835	(5,835)			30,152	30,152
District Hospital , Ballyglass	7,568	271,101	278,669	176,850	(191,552)		5,236	258,731	263,967
District Hospital , Belmullet	6,776	285,682	292,458	133,258	(118,301)		4,864	302,551	307,415
District Hospital , Swinford	525	29,074	29,599		(525)			29,074	29,074
Donegal Contract Beds	11,767	70,856	82,623					82,623	82,623
Donegal District Hospital	5,466	283,189	288,655	28,757	(20,048)		9,906	287,458	297,364
Dublin North City	103,058	12,285,337	12,388,395	7,884,807	(8,218,583)		97,649	11,951,821	12,049,470
Dungarvan Community Hospital	19,885	498,106	517,991	1,531,264	(1,584,645)		20,927	443,683	464,610
Dungloe District Hospital	10,061	16,954	27,015	24,384	(27,949)		9,858	13,592	23,450
Dunmanway Community Hospital	1,191	66,656	67,847	48,355	(39,328)		1,370	83,593	84,963
Ennis Hospital		759	759					759	759
Ennistymon CNU	933	83,916	84,849	71,773	(88,147)		1,403	67,073	68,476
Falcarragh Community Hospital	1,870	140,424	142,294	23,942	(41,381)		2,374	122,481	124,855
Farranlea CNU	8,610	132,683	141,293	132,535	(130,197)		3,975	139,657	143,632
Fermy Community Hospital	6,923	262,455	269,378	126,745	(159,731)		3,373	232,819	236,392
Fermy Welfare Home		10,677	10,677					10,677	10,677
Good Counsel Centre	37,978	1,064,678	1,102,656	290,228	(260,185)		29,346	1,097,313	1,126,659
Hawthorns	42,564	788,624	831,188	420,326	(439,659)		39,154	772,199	811,353
Heather House	2,944	1,176,837	1,179,781	176,599	(289,097)		3,654	1,063,630	1,067,284
Hospital of the Assumption	4,271	239,222	243,493	162,568	(160,203)		4,286	241,572	245,858
HSE Repayment Scheme		37,330	37,330					37,330	37,330
Inbhear na Mara Residential Unit	15,660	444,468	460,128	77,502	(50,375)		9,338	477,917	487,255
James Connolly Memorial Hospital	63,937	655,819	719,756	362,776	(258,322)		38,362	785,847	824,209
Kanturk Community Hospital	2,119	81,535	83,654	99,165	(87,571)		1,476	93,773	95,249
Kerry Hospitals	15,055	489,261	504,316	268,711	(246,869)		19,262	506,895	526,157
Killybegs Community Hospital	8,132	40,670	48,802	11,377	(9,180)		2,120	48,878	50,998
Kinsale Hospital	1,422	86,621	88,043	22,806	(59,915)		1,736	49,198	50,934
Lettinkenny General Hospital				103,123	(102,893)		230		230
Lifford District Hospital		104,451	104,451		(30,107)			74,344	74,344
Loughloe House		6,390	6,390					6,390	6,390
Louth County Hospital	19,881	9,828	29,709	4,065	(18,434)		5,512	9,828	15,340
Macroom Community Hospital	2,948	159,051	161,999	31,205	(79,298)		1,404	112,502	113,906
Maynooth Community Centre	13,378	38,921	52,299	161,498	(135,510)		17,293	60,994	78,287
Mayo General Hospital	1,720	14,764	16,484	14,850	(15,750)		820	14,764	15,584

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

McBride Community Nursing Unit	9,005	23,255	32,260	62,145	(32,565)		4,330	57,510	61,840
Mental Health Service Ballyivan	615	267,171	267,786	43,726	(48,438)		1	263,073	263,074
Mental Health Service Dublin South East (Vergemount)	5,555	748,347	753,902	228,800	(103,520)	(81,195)	17,779	780,209	797,988
Midleton Community Hospital	5,687	435,331	441,018	173,989	(161,623)		4,628	448,756	453,384
Millstreet Community Hospital	1,607	67,664	69,271	63,906	(74,655)		2,145	56,378	58,523
Mount Alvernia	10,277	728,711	738,988	255,184	(227,946)		7,484	758,742	766,226
Naas General Hospital	12,614	3,859	16,473	16,950	(11,740)		17,824	3,859	21,683
New Houghton Hospital	27,623	77,740	105,363	338,814	(314,470)		40,746	88,961	129,707
Newcastle Hospital	4,150	144,640	148,790	109,522	(74,676)	(579)	8,165	174,892	183,057
Orchard Welfare Home		12,636	12,636					12,636	12,636
Our Lady of Lourdes	4,557	6,868	11,425	15,852	(17,857)		2,552	6,868	9,420
Our Lady's Cork	2,206	105,109	107,315	45,388	(36,197)	(2,343)	3,630	110,533	114,163
Our Lady's Hospital Manorhamilton	300	98,990	99,290	545	(845)			98,990	98,990
Our Lady's Hospital Navan	4,536		4,536				4,536		4,536
Owenacurra Centre	5,633	296,368	302,001	127,724	(137,110)		5,679	289,278	294,957
Parrot House	5,144	133,629	138,773	159,175	(150,936)	(8,088)	9,553	129,371	138,924
Plunkett CNU	6,763	290,594	297,357	107,019	(86,646)		6,889	310,841	317,730
Raheen Community Hospital	4,120	106,138	110,258	33,004	(66,742)		1,134	75,386	76,520
Ramilton Community Nursing Unit	25,674	198,420	224,094	60,706	(54,486)		27,120	203,194	230,314
Regina House CNU	1,386	256,483	257,869	41,507	(81,122)		1,358	216,895	218,253
Riada House	44,412	117,845	162,257	470,392	(477,056)		49,777	105,816	155,593
Rock Nursing Unit	3,982	163,395	167,377	16,962	(9,235)		7,883	167,221	175,104
Roscommon University Hospital	1,570	3,104	4,674	15,698	(11,097)		6,171	3,104	9,275
Sacred Heart Hospital Carlow	13,956	258,973	272,929	325,576	(307,097)		34,011	257,396	291,407
Sacred Heart Hospital Castlebar	4,977	478,767	483,744	164,455	(147,881)		89,117	411,201	500,318
Sacred Heart Hospital Roscommon	3,046	471,942	474,989	192,957	(224,791)		6,471	436,683	443,155
Saint Mary's Hospital Castlebar	30,001	1,785,565	1,815,566	444,274	(504,082)		161,742	1,594,016	1,755,758
Schull Community Hospital	2,867	29,042	31,909	5,986	(5,058)		1,552	31,485	32,837
Sean O'Hare Unit	153,635	689,121	842,756	484,288	(518,832)		145,228	662,984	808,212
Sheil Hospital	2,790	128,623	131,413	30,311	(63,381)			98,344	98,344
Skibbereen Community Hospital	1,760	40,232	41,992	53,370	(28,546)		4,455	62,360	66,815
Sligo General Hospital	14,068	69,556	83,624	33,123	(32,395)		14,796	69,556	84,352
South Tipperary General Hospital	100	1,785	1,885	13,449	(12,316)		1,233	1,785	3,018
St. Anne's Community Nursing Unit	1,345	59,415	60,760	38,002	(31,977)		3,597	63,188	66,785
St. Augustine's CNU	17,144	201,922	219,066	70,549	(106,700)		13,576	169,340	182,916
St. Brendan's CNU	48,180	1,650,031	1,698,211	195,580	(230,299)		50,714	1,612,778	1,663,492

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

St. Brigid's Hospital Ardee	16,347	410,472	426,819	352,735	(389,089)	(7,313)	16,793	366,360	383,153
St. Brigid's Hospital Shaen	4,656	311,434	316,090	324,734	{333,221}		5,533	302,070	307,603
St. Brigid's Hospital Ballinasloe	19,674	3,576,886	3,596,560	538,595	{611,465}		80,310	3,443,381	3,523,691
St. Brae's Welfare Home		9,362	9,362					9,362	9,362
St. Camillus Hospital	4,338	788,545	792,883	180,482	{204,079}		6,743	762,544	769,287
St. Canice's Hospital	45,532	486,033	531,565	307,044	{350,824}	574	30,026	458,333	488,359
St. Coleman's House Macroom		1,428	1,428		{1,287}			141	141
St. Colman's Hospital Rathdrum	12,378	400,705	413,083	330,569	{326,622}		9,715	407,316	417,031
St. Columbanus Home	16,087	914,872	930,959	306,942	{312,338}		14,831	910,733	925,564
St. Columba's Hospital	62,321	546,800	609,121	679,476	{684,653}		44,662	559,282	603,944
St. Columcille's Hospital	1,518	14,937	16,455	34,329	{32,474}		1,563	16,747	18,310
St. Conlon's C.N.U	3,317	172,585	175,902	93,806	{93,653}		7,063	168,992	176,055
St. Davnet's Hospital	36,038	2,667,542	2,703,580	1,180,265	{1,350,278}		45,060	2,488,507	2,533,567
St. Dymrna's Hospital	18,088	1,518,101	1,536,189	652,765	{561,118}	(574)	30,918	1,596,344	1,627,262
St. Finans Hospital	26,582	1,528,937	1,555,519	308,666	{367,237}		44,771	1,452,177	1,496,948
St. Finbarr's Hospital	10,400	842,599	852,999	413,678	{336,566}		9,774	920,337	930,111
St. Fintan's Hospital	22,515	592,202	614,717	482,438	{473,650}	(4,160)	19,968	599,378	619,346
St. Fionnain's CNU	6,264	77,186	83,450	26,399	{24,466}		1,805	83,578	85,383
St. Francis' Community Nursing Unit		235,603	235,603					235,603	235,603
St. Ita's Hospital at Portrane	200,056	5,174,150	5,374,206	1,899,563	{2,067,847}		170,535	5,035,388	5,205,923
St. Ita's Hospital Newcastle West	12,875	825,170	838,045	274,829	{454,641}		11,615	646,618	658,233
St. John's Hospital Ennisconry	18,953	398,307	417,260	566,921	{577,918}	(451)	15,077	390,736	405,813
St. John's Hospital Sligo	60,873	512,155	573,028	306,069	{413,431}		160,297	305,369	465,666
St. Joseph's Hospital at Ardee	2,652	62,613	65,265	119,087	{115,636}		2,886	65,830	68,716
St. Joseph's Hospital Trim	1,739	206,995	208,734	113,758	{194,963}	(2,220)	871	224,438	225,309
St. Joseph's Hospital at Longford	86,980	605,304	692,283	880,245	{895,067}		87,630	589,831	677,461
St. Joseph's Hospital at Stranorlar	16,608	121,279	137,887	21,753	{46,103}		7,686	105,851	113,537
St. Joseph's Hospital at Limerick	33,056	446,913	479,969	393,012	{134,097}		303,582	435,302	738,884
St. Joseph's Hospital Ennis	12,565	1,439,875	1,452,440	281,893	{624,035}		(1,569)	1,111,868	1,110,299
St. Loman's Hospital Mullingar	23,683	632,356	656,039	331,825	{246,167}	1,766	26,802	716,661	743,463
St. Loman's Hospital Ballyfermot	30,295	1,446,061	1,476,356	1,062,133	{546,512}	10,888	34,638	1,968,227	2,002,865
St. Luke's Hospital Clonmel	54,094	1,360,823	1,414,917	442,420	{460,789}		45,896	1,350,652	1,396,548
St. Luke's Hospital Kilkenny	370	4,964	5,334	21,395	{14,235}		960	11,534	12,494
St. Mary's Hospital Castleblaney	12,658	723,049	735,707	181,487	{259,433}		19,064	638,697	657,761
St. Mary's Hospital Drogheda	4,969	76,986	81,955	74,762	{77,197}		5,949	73,571	79,520
St. Necessan's Croom		586	586					586	586

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

St. Oliver Plunkett Community Unit	5,466	348,277	353,743	147,828	(177,978)		6,530	317,062	323,592
St. Oteran's Hospital	64,680	841,314	905,994	511,889	(529,359)		49,603	838,921	888,524
St. Patrick's Hospital Cashel	93,000	409,734	502,734	998,277	(1,040,970)		110,940	349,101	460,041
St. Patrick's Hospital Waterford	50,393	135,317	185,710	636,575	(596,200)		65,933	160,152	226,085
St. Patrick's Hospital Carrick-on-Shannon	12,654	442,240	454,894	158,729	(232,174)		5,221	376,228	381,449
St. Peter's Centre	19,184	591,278	610,462	160,771	(134,885)		18,188	618,159	636,347
St. Raphael's Hospital	78,600	3,323,036	3,401,636	827,029	(848,663)	(148,906)	117,802	3,113,294	3,231,096
St. Senan's Hospital	13,429	700,315	713,744	592,555	(494,759)	451	18,717	793,274	811,991
St. Stephen's Hospital	16,466	1,487,557	1,504,023	412,210	(550,692)		14,563	1,350,978	1,365,541
St. Vincent's Care Centre Athlone	10,816	51,245	62,061	263,513	(255,307)		8,114	62,152	70,266
St. Vincent's Hospital Mountmellick	60,786	1,305,212	1,365,998	396,853	(415,974)		51,442	1,295,435	1,346,877
St. Vincent's Hospital Athy	20,973	665,705	686,679	314,988	(299,408)		11,020	691,238	702,259
Tir Chonaill House	813	271,198	272,011	51,715	(58,971)		1,805	262,949	264,754
University Hospital Limerick	3,644	5,585	9,229	41,492	(38,137)		5,395	7,190	12,585
University Hospital Waterford	2,335	19,573	21,908	115,844	(130,854)		130	6,768	6,898
University College Hospital Galway	8,030	7,724	15,754	33,771	(33,294)		8,507	7,724	16,231
Wexford General Hospital	3,348	1,029	4,377	17,720	(21,068)			1,029	1,029
Wexford Residential Intellectual Disability Services	15,354	911,956	927,310	468,555	(345,903)		41,610	1,008,351	1,049,961
Wicklow District Hospital		8,680	8,680					8,680	8,680
Youghal Community Hospital	1,329	298,801	300,130	121,364	(101,495)		2,265	317,734	319,999
Care Centre Total	3,302,578	84,685,236	87,987,813	43,481,387	(44,224,663)	(159,580)	3,794,718	83,290,240	87,084,957

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

Section 38 Location	Clients' balances at 01/01/2021			Clients' balances at 31/12/2021		
	Care Centres €	Central Unit €	Total €	Care Centres €	Central Unit €	Total €
Brothers of Charity Southern Services		559,279	559,279		510,315	510,315
Brothers of Charity, Galway		107,111	107,111		107,111	107,111
Brothers of Charity, Limerick		444,673	444,673		444,673	444,673
Car riglea Services, Dunganran		1,735,025	1,735,025		1,634,802	1,634,802
Cheeverstown		165,674	165,674		165,674	165,674
COPE Foundation		7,104,598	7,104,598		7,435,655	7,435,655
Daughters of Charity, Dublin		2,414	2,414		2,414	2,414
Leopardstown Park Hospital Board		151,467	151,467		151,467	151,467
Moore Abbey, Monasterevin		328,095	328,095		306,010	306,010
Muiriosa (L/O)		205,847	205,847		192,092	192,092
Muiriosa, Delvin		172,997	172,997		172,997	172,997
Our Ladys Hospice, Harolds Cross		46,262	46,262		46,262	46,262
Peamount Hospital		422,036	422,036		385,321	385,321
Raheny CNU		52,957	52,957		56,188	56,188
St. John of God, Beaufort		188,437	188,437		188,437	188,437
St. John of Gods/St Mary's, Dunleer		882,564	882,564		761,094	761,094
St. Michael's House		192,532	192,532		178,476	178,476
St. Patrick's Centre, Kilkenny		1,737,749	1,737,749		1,736,725	1,736,725
St. Vincent's, Fairview		56,948	56,948		26,122	26,122
The Royal Hospital, Donnybrook		33,177	33,177		33,177	33,177
Section 38 Total		14,589,841	14,589,841		14,535,012	14,535,012
			533,651		10,674	10,674
						(599,153)

10. Patients' Private Property Funds Attributable to Individual Clients (continued)

Section 39 Location	Clients' balances at 01/01/2021			Receipts from or on behalf of clients €	Payments to or on behalf of clients €	Inter care centre transfers €	Clients' balances at 31/12/2021			
	Care Centres €	Central Unit €	Total €				Care Centres €	Central Unit €	Total €	
Anne Sullivan Centre				263,500				263,500		263,500
Nazareth House, Mallow		61,657	61,657	4,266	(2,997)	148,906		211,832		211,832
St. Christopher's Services, Ballymahon		13,814	13,814					13,814		13,814
St. Joseph's House, Stillorgan		307,745	307,745		(16,371)			291,374		291,374
St. Luke's Home, Mahon		24,676	24,676					24,676		24,676
St. Margaret's Centre		37,450	37,450		(1,260)			36,190		36,190
St. Monica's Home		41,932	41,932					41,932		41,932
Section 39 Total		487,273	487,273	267,766	(20,628)	148,906		883,318		883,318