



PRE-HOSPITAL EMERGENCY CARE COUNCIL

FINANCIAL STATEMENTS

for

YEAR ENDED 31 DECEMBER 2021

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Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Pre-Hospital Emergency Care Council

Qualified opinion on the financial statements

I have audited the financial statements of the Pre-Hospital Emergency Care Council for the year ended 31 December 2021 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements have been prepared in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, and comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, except for the non-compliance with the requirements of FRS 102 in relation to retirement benefit entitlements referred to below, the financial statements give a true and fair view of the assets, liabilities and financial position of the Pre-Hospital Emergency Care Council at 31 December 2021 and of its income and expenditure for 2021 in accordance with FRS 102.

Basis for qualified opinion on financial statements

In compliance with the directions of the Minister for Health, the Pre-Hospital Emergency Care Council accounts for the costs of retirement benefit entitlements only as they become payable. This does not comply with FRS 102 which requires that the financial statements recognise the full cost of retirement benefit entitlements earned in the period, and the accrued liability at the reporting date. The effect of the non-compliance on the Council's financial statements for 2021 has not been quantified.

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 Pre-Hospital Emergency Care Council 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 Pre-Hospital Emergency Care Council has presented certain other information together with the financial statements. This comprises the governance statement and Council 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)

Potential conflict of roles

In my reports on the audits of the Council's annual financial statements for each of the years 2018, 2019 and 2020, I drew attention to significant payments made to an external service provider who acted both as secretary to the Council and as chairperson of the Council's Compliance and Audit Committee (now retitled the Finance, Risk, Audit and Compliance Committee). The Council previously acknowledged the potential for conflicts arising from the same person acting in both roles, and indicated the steps it was taking to rectify the position.

The statement on internal control discloses that the same external consultant continued to act in both capacities in 2021. He was paid €51,354 (2020: €40,995) in respect of the part-time role of secretary to the Council, and received fees of €6,270 (2020: €2,662) for his role as chairperson of the Committee.

The fees paid in respect of the chairing of the Committee were significantly in excess of what is normal for such responsibilities, and had not been sanctioned by the Department of Public Expenditure and Reform. In December 2021, the Department imposed a maximum fee of €2,400 per annum for the Committee chairperson role. A new chairperson was appointed in April 2022.

The services of the consultant in the role of Council secretary were procured under an arrangement that has been rolled over for many years. In December 2021, the Council stated its intention to run an open recruitment process in early 2022 to regularise the procurement of secretarial services to the Council. This has not yet happened.

Review of internal financial control

The statement on internal financial control discloses that the Council did not carry out a review of the effectiveness of the system of internal financial control for 2021 in the manner required by the *Code of Practice for the Governance of State Bodies*.



Seamus McCarthy
Comptroller and Auditor General

21 December 2022

Appendix to the report

Responsibilities of Council members

As detailed in the governance statement and Council members' report, the Council members are responsible for

- the preparation of annual financial statements in the form prescribed under section 21 of the Pre-Hospital Emergency Care Council (Establishment) Order 2000 (SI Number 109/2000)
- 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 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Pre-Hospital Emergency Care Council 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 Pre-Hospital Emergency Care Council'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 the Pre-Hospital Emergency Care Council to cease to continue 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.

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GOVERNANCE STATEMENT AND COUNCIL MEMBERS' REPORT

Governance

The Pre-Hospital Emergency Care Council (PHECC) is an independent statutory agency charged with responsibility for standards, education and training in pre-hospital emergency care in Ireland. The Council was established as a body corporate by the Minister for Health by Statutory Instrument Number 109 of 2000 (Establishment Order) which was amended by Statutory Instrument Number 575 of 2004 (Amendment Order). These Orders were made under the Health (Corporate Bodies) Act, 1961 as amended and brought under primary legislation with the Health (Miscellaneous Provisions) Act, 2007.

The functions of Council are set out in the Establishment Orders. PHECC 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 PHECC are the responsibility of the Director and the senior management team. The Director and the senior management team must follow the broad strategic direction set by Council and must ensure that all Council members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Director acts as a direct liaison between the Council and management of PHECC.

Council Member's Responsibilities

The work and responsibilities of the Council are set out in the Council Member's Handbook, which also contain the matters specifically reserved for decision by Council and the executive.

The Council is required by Article 25 of the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 (SI 109/2000) to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Council and of its income and expenditure for that period.

In preparing these financial statements, the Pre-Hospital Emergency Care Council is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- 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.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statement

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position which enables it to ensure that the financial statements comply with Article 25 of the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 (SI 109/2000).

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

The Council is responsible for approving the annual business plan and budget. Council conducts an evaluation of performance at the end of the financial year. The Council considers that the financial statements of the Pre-Hospital Emergency Care Council give a true and fair view of the financial performance and the financial position of Pre-Hospital Emergency Care Council at 31 December 2021, except for non-compliance with FRS 102 in relation to retirement benefit obligations, as directed by the Minister for Health.

Council Structure

The Council consists of a Chairperson, Vice-Chairperson and 15 ordinary members, all of whom are appointed by the Minister for Health. Council members are appointed for a period of 4 years. No person shall hold office as a member of the Council for more than two consecutive terms of four years. The Council is directed by the Establishment Order to hold at least six meetings in every year and may hold such other meetings as may be necessary for the performance of its duties. In 2021 Council held 11 meetings.

Membership as of 31 December 2021

| Name | Date of Appointment |
|------------------------|--------------------------|
| Dr Jacqueline Burke | 15/02/2021* (Chair) |
| Mr Hillery Collins | 06/12/2020 |
| Mr Jimmy Jordan | 14/06/2021* |
| Mr Don Brennan | 16/12/2020 |
| Mr Dennis Keeley | 24/08/2020 |
| Mr Aidan O'Brien | 24/08/2020 |
| Ms Tess O' Donovan | 30/06/2020 |
| Mr William Merriman | 30/06/2020 |
| Dr Conor Deasy | 30/06/2020 |
| Dr Niamh Collins | 30/06/2020 |
| Mr Martin O'Reilly | 14/06/2021 |
| Dr Tomás Barry | 15/02/2021 |
| Dr David Menzies | 06/12/2020 |
| Ms Fiona McDaid | 06/12/2020 |
| Mr Patrick Fleming | 06/12/2020 |
| Dr Jason van der Velde | 15/02/2021* (Vice-Chair) |

*Reappointment date

The following positions remains vacant as of 31 December 2021

5(1)(a) "one shall be a person appointed on the nomination of a body recognised by the Minister as being representative of emergency medical technicians"

PHECC's main functions include:

- To ensure training institutions, course content and examinations in First Response and Emergency Medical Technology reflect contemporary best practice
- To ensure pre-hospital emergency care Responders and Practitioners achieve and maintain competency at the appropriate performance standard.
- To prepare and promote the implementation of clinical practice guidelines in pre-hospital emergency care.
- To source, sponsor and promote relevant research to guide Council in the development of pre-hospital emergency care in Ireland
- To prepare standards of operation for pre-hospital emergency care providers to support best practice
- To establish and maintain a register of pre-hospital emergency care practitioners
- To recognise those pre-hospital emergency care providers which undertake to implement the clinical practice guidelines.

A complete list of Council's functions as per SI 109/2000 and SI 575/2004 are contained in the annual report.

The Council has established **7** standing Committees.

1. **Quality and Safety** - The terms of reference specify that the committee consider and make recommendations to Council on policy matters relating to, but not confined to, criteria for registration, practice framework that incorporates credentialing, licensing and privileging of pre-hospital emergency care practitioners. Information standards, clinical audit framework and licensed provider approval to implement clinical practice guidelines (CPGs) are also included. The Chair of the Committee is a Council Member. The committee membership totaling 14, comprises of three Council members and eleven external members. The committee held 2 meetings in 2021.
2. **Education and Training** – The terms of reference specify that the committee consider and make recommendations to Council on policy matters relating to, but not confined to, education and standards, recognition of institutions, recognition of equivalence of professional qualifications obtained from institutions both within and outside the state and maintenance and monitoring of institutions. The Chair of the Committee is a Council Member. The committee membership totaling 15, comprises of three Council members and twelve external members. The committee held 3 meetings in 2021.

3. **Medical Advisory** - The MAC is an expert committee which considers clinical matters as referred to it either by Council, the Quality and Safety Committee or the Education and Standards Committee. The Chair of the Committee is a Council Member. The committee membership totaling 17 comprises of four Council members, three of which are dual appointments, and ten external members. The committee held 3 meetings in 2021. MAC is supported in its work by a number of sub-committees which include the Priority Dispatch Sub-Committee, Community Paramedic Sub-Committee and Critical Care Sub-Committee.
4. **Fitness to Practise** -This is a committee of Council which conducts enquiries into allegations of professional misconduct or unfitness to practise of pre-hospital emergency care practitioners. The Chair of the Committee is a Council Member the remainder are external. The Fitness to Practise Committee is supported by the Preliminary Proceedings Committee, which is also Chaired by a Council member. There were no Preliminary Proceeding Committee or Fitness to Practise meetings held in 2021.
5. **Finance Risk Audit & Compliance** – The Finance, Risk, Audit & Compliance Committee is a committee of Council and reports to it on such matters as, but not confined to, adequacy of the nature, extent and effectiveness of the accounting and internal control systems, review of corporate governance, risk management, financial oversight and whistle blowers provisions. The Chair of the Committee is an external member, and qualified accountant. The committee membership totalling six, comprises of three Council and three external members. The committee held 3 meetings in 2021.
6. **Research** – The Research Committee is a committee of Council and advises, recommends, and guides Council in all matters pertaining to research matters. The committee membership totaling six comprises of two Council members and four external members. The committee held 1 meeting in 2021.
7. **Registration** – The Registration Committee is a committee of Council and advises Council on the development of policy in all matters relating to Registration including criteria for registration, code of conduct, practitioner's maintenance of competency at the appropriate performance standard (CPC), complaints received in relation to Fitness to Practise [FTP] of Registrants. The Chair of the Committee is an external member. The committee membership totalling eight, comprises of three Council and five external members. The newly formed committee did not hold any meetings in 2021.

In addition, Council has the following Expert Groups and Panels:

- Examination Quality Group
- Test Item Writing Group
- Appeal Panel
- Examiner Panel

Key Personnel Changes:

- Deputy Director & Registrar Barry O’Sullivan retired from PHECC in Q4 2021.
- Brendan Cawley was appointed Clinical Information & Examinations Programme Manager.
- Ray Carney was appointed Clinical Programme Manager.
- Pauline Dempsey returned to her substantive post of Education Programme Manager.
- Ricky Ellis was appointed Accreditation Programme Manager.

Schedule of Attendance and Expenses

| Committee | Council | Educ. & Training | Quality & Safety | Medical Advisory | FRACC | Fitness to Practise | Research | Regist. | Approved Expenses |
|---------------------|---------|------------------|------------------|------------------|-------|---------------------|----------|---------|-------------------|
| Number of meetings | 11 | 3 | 2 | 3 | 3 | 0 | 1 | 0 | |
| Member | | | | | | | | | € |
| Jacqueline Burke | 11/11 | | | | | | | | 109.60 |
| Jason van der Velde | 9/11 | | | 3/3 | | | | | |
| Aidan O’Brien | 10/11 | 1/1 | | | | | | | |
| Conor Deasy | 7/11 | | | | | | 1/1 | | |
| David Menzies | 11/11 | | | 3/3 | | | | | |
| Dennis Keeley | 10/11 | | 2/2 | | | | | 0/0 | |
| Don Brennan | 7/11 | | | | | | | | |
| Fiona McDaid | 10/11 | | 2/2 | | | | | 0/0 | |
| Hillery Collins | 8/11 | | | 1/2 | 1/1 | | | 0/0 | |
| Jimmy Jordan | 10/11 | | | | 2/2 | | | | |
| Martin O’Reilly** | 5/4 | | | 1/1 | | | | | |
| Niamh Collins | 11/11 | 1/1 | | | | | | | |
| Patrick Fleming | 11/11 | | | | 3/3 | | 1/1 | | |
| Tess O’Donovan | 7/11 | 1/2 | | | | | | | |
| Tomás Barry** | 8/10 | | | 0/1 | | | | | |
| William Merriman | 8/11 | | | | 2/2 | | | | |
| Mick Molloy* | 1/1 | | | 2/2 | | | | | |
| Thomas Keane* | 0/1 | | | | | | | | |
| Shane Knox | | | | 2/2 | | | | | |
| Shane Mooney | | | | 0/2 | | | | | |
| Patrick Plunkett | | | | | | 0/0 | | | |
| Total | | | | | | | | | €109.60 |

* members whose term on Council concluded during 2021

** members whose term on Council commenced during 2021

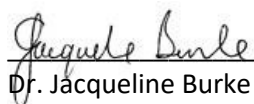
No members of Council are paid fees.

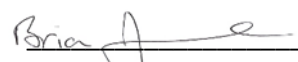
The Council is responsible for ensuring that PHECC has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.


| Pre-Hospital Emergency Care Council | | | | | |
|--|-------------------|-------------------------------|------------------------|--------------|-------------|
| Year Ended 31 December 2021 | | | | | |
| | | | | | |
| | 2021 | 2021 | 2021 | 2021 | 2020 |
| | € | € | € | € | € |
| Consultancy & Professional Fees | Legal Fees | Other Contracted Costs | Consultant Fees | TOTAL | |
| Legal Fees | 56,658 | | | 56,658 | 39,354 |
| HR Consultancy | | 24,836 | | 24,836 | 11,741 |
| Consultants - Finance & accountancy | | | 5,963 | 5,963 | 3,801 |
| Governance & Quality Assurance Consultancy | | 54,576 | | 54,576 | 24,803 |
| Education and Standards Consultancy | | 9,775 | | 9,775 | 70,449 |
| | 56,658 | 89,188 | 5,963 | 151,808 | 150,149 |
| | | | | 2021 | 2020 |
| | | | | € | € |
| Consultant Travel Expenses | | | | | 2,584 |
| | | | | - | 2,584 |
| Travel and Subsistence | | | | 2021 | 2020 |
| | | | | € | € |
| Staff National Travel | | | | 20,867 | 20,765 |
| Staff International Travel | | | | - | 1,541 |
| Council Members National Travel | | | | 110 | 1,578 |
| Council Members International Travel | | | | - | - |
| | | | | 20,976 | 23,884 |
| Hospitality Expenditure | | | | 2021 | 2020 |
| | | | | € | € |
| Staff Hospitality | | | | 1,090 | 2,453 |
| | | | | 1,090 | 2,453 |

Statement of Compliance

The Council 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. PHECC was in full compliance with the Code of Practice for the Governance of State Bodies for 2021.


Dr. Jacqueline Burke
Council Chairperson


Mr. Brian Dunne
FRACC Chairperson


Mr. Richard Lodge
Director

Date:

19 December 2022

STATEMENT ON INTERNAL CONTROL

1. Scope of Responsibility

On behalf of The Pre-Hospital Emergency Care Council (PHECC), we acknowledge the Council'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). PHECC, through the Director, is responsible for monitoring the system of internal control and providing assurances to the Council.

2. Purpose of the System of Internal Control

A system of internal control is designed to reduce rather than eliminate risk. Such a system can provide only a reasonable and not an absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be 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 PHECC for the year ended 31 December 2021 and up to the date of approval of the financial statements.

3. Capacity and Capability to Handle Risk

The Council has established a Finance, Risk, Audit and Compliance Committee [FRACC] having reviewed the Terms of Reference for all its Committees of Council during 2020/2021.

The purpose of FRACC, as a Committee of the Council, is to support Council in their responsibilities for issues of risk, control, governance, and compliance by reviewing the comprehensiveness of assurances in meeting the Council's and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

The FRACC aspires to:

- Keep oversight of the internal control system
- Minimise corporate risk through the risk management matrix reporting system
- Minimise the risk to PHECC personnel through its Health and Safety policies
- Optimise the level of organisational response to compliance requests
- Ensure that PHECC is economically sustainable over time

while always keeping in mind that PHECC's key mission is to drive change in the health-care system, which inherently involves risk. The FRACCs role is to ensure that this risk is mitigated as far as possible.

FRACC is comprised of:

- Three Council members
- Three independent external members, one of whom acts as Chair and be suitably qualified in accounting and auditing matters

The FRACC are provided with administrative support by PHECC executive. The committee formally report in writing to the Council; and provide the Council with an Annual Report, timed to support finalisation of the annual report and financial statements, summarising its conclusions from the work it has done during the year.

The FRACC advises Council on:

- The ongoing financial situation as regards income, expenditure, cashflow and variances against agreed budgets and targets.
- The strategic processes for risk, internal control, governance, and compliance.
- The accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and Council's letter of representation to the external auditors.
- The planned activity and results of both internal and external audit.
- The adequacy of management response to issues identified by audit activity, including the Office of the Comptroller and Auditor General's [OCAG] management letter.
- Assurances relating to the management of risk, corporate governance, and compliance requirements for PHECC.
- Proposals for tendering for internal audit services or for purchase of non-audit services from contractors who provide audit services.
- Anti-fraud policies, protected disclosure processes, and arrangements for special investigations.
- Achievement of financial sustainability in the medium term.

The Committee will also periodically review its own effectiveness and report the results of that review to the Council.

Following an open recruitment process Council, in March, 2022, Council appointed a new external Chair of FRACC, who is a qualified accountant.

4. Risk and Control Framework

PHECC implement 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 PHECC and these have been identified, evaluated, and graded according to their significance. The register is maintained and updated by the Director and reviewed by FRACC at their meetings, prior to being presented at least twice a year to Council by the Chair of FRACC. 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.

We confirm that a control environment containing the following elements is in place:

- Procedures for all key business 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 with oversight from FRACC.
- There are systems aimed at ensuring the security of the information and communication technology systems
- There are systems in place to safeguard the assets

5. 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 Council, where relevant, in a timely way.

I confirm that the following ongoing monitoring systems are in place:

- The system of internal financial control in PHECC is documented in Quality Management System (QMS) process maps
- PHECC has established procedures around segregation of duties and the authorisation of expenditure
- Monthly expenditure and activity are monitored against the business plan
- Financial reports are presented to the Director for consideration and appropriate action
- Income and Expenditure variances are considered by the FRACC at each meeting and presented to Council a minimum of four times per year.
- A monthly financial position report for the Department of Health is prepared and submitted to the Department
- The SAGE financial system is operated by PHECC to facilitate financial accounting practice and provide detailed audit trails on all transactions.

6. Procurement

We confirm that PHECC have an established procurement policy in place to ensure that the Pre-Hospital Emergency Care Council (PHECC) adheres to effective, strategic and professional procurement methods incorporating all relevant EU directives and Government legislation and recommendations, and in doing so will provide the best available value for money while at the same time ensuring that we will meet our obligations in terms of:

- Openness
- Transparency
- Accountability

One of the most basic and fundamental aspects of procurement within any organisation is that it must be carried out within agreed policies and procedures. Procurement within PHECC is carried out at departmental level within the executive. Public Procurement Guidelines for Goods and Services – Version 2 issued by OGP and DPER are the current guidelines in use.

We confirm that PHECC has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2021 PHECC largely complied with those procedures. All new procurement in 2021 was compliant. There remain a small number of historic contracts in place that are classed as non-compliant in that either the original procurement paperwork is not available, or they have been rolled over beyond the scope of the original contract.

The contracts classified as non-complaint include a number of printing contracts. In a number of cases, it was necessary to roll over the contract a final time due to the pressures of Covid.

The intention is to harmonise all the printing contracts (five in total with a combined total spend of €140k in 2022). Unfortunately, the existing contracts all expire at different times, and it has been necessary to roll over some of the existing contracts until such time as they all align and can be tendered collectively. This process is planned for Q1 2023 and is documented in the FRACC minutes.

7. Review of Effectiveness

We confirm that PHECC has procedures to monitor the effectiveness of its risk management and control procedures. PHECC's monitoring and review of the effectiveness of the systems of internal control is carried out by FRACC (formally C&AC) on behalf of Council. This ongoing assessment by FRACC is further informed by the work of the internal and external auditors and the senior management within PHECC responsible for the development and maintenance of the internal control framework. A report is presented, discussed and interrogated by Council. This has been the practice in PHECC for a number of years.

Following an evaluation, it is recognised that the procedure for monitoring the effectiveness of risk management and control mechanisms is not well defined, is not documented as fully as it should be and the subsequent reporting at both FRACC and Council is not as comprehensive as it could be. From 2023 a more prescribed and documented system of review of the effectiveness of the internal controls and compliance with the Code of Practice for the Governance of State Bodies will be employed by FRACC.

In 2019 the Council commissioned a review of its governance arrangements, and this was carried out by the Institute of Public Administration. A number of recommendations, which included the formation of the new FRACC, were agreed to be actioned by Council, the last of these was closed out in 2021.

8. Internal Control Issues

There were four outstanding issues from previous reports. The first relates to the potential for conflicts of interest from the historic practice that the Chair of the Compliance and Audit Committee (now FRACC), is also contracted in the role as Council Secretary. The second is in relation to the appropriate fee paid to the Chair of the Compliance and Audit Committee (now FRACC).

Following an open recruitment process Council have appointed a new external Chair of FRACC, who is a qualified accountant.

PHECC can now confirm that, following correspondence with DPER, the new Chair of FRACC is remunerated in compliance with the DPER guidelines.

A separate process is being undertaken for the appointment to the post of Secretary to Council.

During 2021, a fee of €6,270 was paid to the Chair of the Audit Committee/FRACC and separate amount of €51,354 was paid to the same individual in respect of their role of Council Secretary.

Thirdly, as part of the internal audit process for 2020/2021, the auditors were asked to critically examine engagement with a named recruitment agency, for the provision of agency staff to PHECC as assessors for a number of tasks including examiners, GVF and QRF assessors, CPC assessors, RoQ assessors, Quality Panel members and other assessor or auditor functions, as required by PHECC in the normal course of its duties as a Regulator.

The original report concluded that it is possible there may be risk of exposure to PHECC for a tax liability due on payments to GVF contractors, because of Revenues rulings on the definition of a contractor, and recommended a deep dive review.

PHECC subsequently issued a tender for a detailed examination of PHECCs management and payment of the Assessor Panel, to include a determination of any tax liability and recommendations for the most efficient management of the assessor panels going forward.

This review was tendered in 2022, the contract awarded, and work commenced on 16/09/2022. The work is now in its final stages and a draft report has been promised before the end of the year, with the final report due before the end of January 2023.

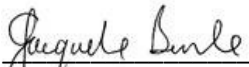
Finally, there has been ongoing engagement with DoH in relation to the requirement for PHECC to obtain prior approval for expenditure of over €20k on consultancy. The Department of Health have confirmed that this requirement is obsolete and is no longer required.

PHECC endeavoured to finalise the accounts, SIC and Governance Statement and forward to OCAG by the end of April 2022. Unfortunately, this date was not achieved, despite improving on previous years by several months. PHECC will endeavour to improve this further for 2022.

9. Conclusion

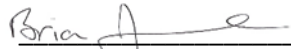
Apart from items above, (Section 8), no material weaknesses in internal control were identified in relation to 2021 that currently require disclosure in the financial statements.

On behalf of the Pre-Hospital Emergency Care Council:



Dr. Jacqueline Burke
Council Chairperson

Date:



Mr. Brian Dunne
FRACC Chairperson



Mr. Richard Lodge
Director

19 December 2022

Pre-Hospital Emergency Care Council

Statement of Income and Expenditure and Retained Revenue Reserves

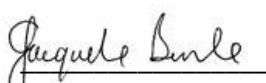
Year Ended 31 December 2021

| Income | Note | 2021 | 2020 |
|--|-------------|------------------|------------------|
| Department of Health | 2 | 2,365,700 | 3,097,404 |
| Own Resources | 3 | 62,878 | 60,992 |
| Other Income | 4 | 331,667 | 367,847 |
| Total Income | | 2,760,245 | 3,526,243 |
| Expenditure | | | |
| Programme and Grant Expenditure | 5 | 400,269 | 867,812 |
| Administration, Operations & Promotion | 6 | 2,352,227 | 2,628,057 |
| Total Expenditure | | 2,752,497 | 3,495,869 |
| Surplus/(Deficit) for the Year before Appropriations | | 7,749 | 30,375 |
| Transfer from/(to) Capital Account | 9 | 34,031 | 19,050 |
| | | 41,780 | 49,425 |
| Balance brought forward at 01 January 2021 | | (24,119) | (73,544) |
| Balance carried forward at 31 December 2021 | | 17,660 | (24,119) |

The statement of Income and Expenditure and Retained Reserves includes all gains and losses recognised in the year

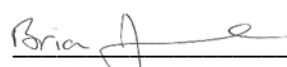
The Statement of Cash Flows and notes form part of these financial statements

On behalf of the Council of the Prehospital Emergency Care Council


Dr. Jacqueline Burke

Council Chairperson

Date: 19 December 2022



Mr. Brian Dunne

FRACC Chairperson



Mr. Richard Lodge

Director

Pre-Hospital Emergency Care Council

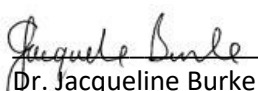
Statement of Financial Position

As of 31 December 2021

| | Note | 2021 € | 2020 € |
|--|------|----------------|----------------|
| Fixed Assets | | | |
| Property, plant & equipment | 8 | 14,008 | 48,038 |
| Total Fixed Assets | | 14,008 | 48,038 |
| Current Assets | | | |
| Debtors & Prepayments | 11 | 94,281 | 159,644 |
| Cash at Bank and In Hand | | 87,342 | 70,977 |
| | | 181,623 | 230,621 |
| Current Liabilities (amounts falling due within one year) | | | |
| Creditors : Short Term | 10 | 141,602 | 227,106 |
| Net Current Assets | | 40,022 | 3,514 |
| Non-Current Liabilities (amounts due after one year) | | | |
| Payables | 10 | 22,361 | 27,633 |
| Total Net Assets | | 31,668 | 23,919 |
| Representing | | | |
| Capital account | 9 | 14,008 | 48,038 |
| Retained revenue reserves | | 17,660 | (24,119) |
| | | 31,668 | 23,919 |

The Statement of Cash Flows and notes form part of these financial statements

On behalf of the Council of the Prehospital Emergency Care Council


Dr. Jacqueline Burke
Council Chairperson


Mr. Brian Dunne
FRACC Chairperson


Mr. Richard Lodge
Director

Date:

19 December 2022

Pre-Hospital Emergency Care Council

Statement of Cash Flows

Year Ended 31 December 2021

| | 2021 | 2020 |
|---|----------------|-----------------|
| Net Cash Flows from Operating Activities | € | € |
| Excess Income over Expenditure | 7,749 | 30,374 |
| (Increase)/Decrease in Receivables | 65,363 | (127,574) |
| Increase/(Decrease) in Payables | (90,774) | 107,613 |
| Depreciation | 41,515 | 39,152 |
| Net Cash Inflow from Operating Activities | 23,851 | 49,565 |
| Cash Flows from Investing Activities | | |
| Payments to acquire Property, Plant & Equipment | (7,485) | (20,101) |
| Net Cash Flows from Investing Activities | (7,485) | (20,101) |
| Cash Flows from Financing Activities | | |
| Bank Interest | | |
| Net Cash Flows from Financing Activities | - | - |
| Net Increase/(Decrease) in Cash and Cash Equivalents | 16,366 | 29,463 |
| Cash and Cash Equivalents at 1 Jan 2021 | 70,975 | 41,512 |
| Cash and Cash Equivalents at 31 Dec 2021 | 87,343 | 70,975 |

Pre-Hospital Emergency Care Council

Notes to the Financial Statements

Accounting Policies

The basis of accounting and significant accounting policies adopted by the Pre-Hospital Emergency Care Council are set out below. They have all been applied consistently throughout the year and for the preceding year.

General Information

The Pre-Hospital Emergency Care Council was established by the Minister for Health under Statutory Instrument No. 109 of 2000, the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 and are amended by Statutory Instrument No. 575 of 2004 (Amendment) Order 2004. These Orders were made under the Health (Corporate Bodies) Act, 1961 as amended and confirmed by the Health (Miscellaneous Provisions) Act, 2007.

The functions of the Council are set out in the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 and as amended by Statutory Instrument No. 575 of 2004 (Amendment) Order 2004. The Pre-Hospital Emergency Care Council is a Public Benefit Entity (PBE).

Statement of Compliance

The financial statements of The Pre-Hospital Emergency Care Council 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, as modified by the directions of the Minister for Health in relation to superannuation. In compliance with the directions of the Minister for Health, the Council accounts for the costs of superannuation entitlements only as they become payable. The basis of accounting does not comply with FRS 102, which requires such costs to be recognised in the year in which entitlement is earned.

Basis of Preparation

The financial statements have been prepared on the accruals basis 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 with the concurrence of the Minister for Public Expenditure and Reform. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Pre-Hospital Emergency Care Council's financial statements.

Going Concern

The financial statements are prepared on a going concern basis.

Revenue

Revenue is generally recognised on an accruals basis except in the case of the Department of Health allocation which is recognised on a cash receipts basis.

The non-capital allocation from the Department of Health is dealt with through the Revenue Income and Expenditure Account. Any part of this allocation applied for capital purposes and resulting in fixed asset additions is transferred to the Capital Fund Account.

Other Revenue

Other revenue is recognised on an accruals basis.

Cash and Cash Equivalents

Cash and cash equivalents is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that Pre-Hospital Emergency Care Council will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. A full year's depreciation is charged in the year of purchase. Depreciation which is matched by an equivalent amortisation of the Capital Account is charged against the Statement of Income and Expenditure. Depreciation is provided on all property, plant and equipment, at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives, as follows:

ICT Equipment: 33.3% straight line.

Other Equipment: 20.0% straight line.

If there is objective evidence of impairment of the value of an asset, the impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Depreciation and Residual Values

The Compliance and Audit Committee review from time to time the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings and have concluded that asset lives and residual values are appropriate.

Employee Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the payables figure in the Statement of Financial Position.

Retirement Benefits

The Pre-Hospital Emergency Care Council has a defined benefit pension scheme as per Article 28 (4) of the SI 109/2000 in accordance with schemes and regulations made under the Local Government (Superannuation) Act, 1980 (No. 8 of 1980). This scheme is funded annually on a pay-as-you-go basis from monies provided by the Department of Health and from contributions deducted from staff and members' salaries. The Pre-Hospital Emergency Care Council also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

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 reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

In this regard, Management believe that the critical accounting policies where judgments or estimates are necessarily applied are summarised below.

Going concern

The Council is an independent statutory body funded by the State through the Department of Health. Management are not aware of any intention to amend the functions of the Council, its activities or its levels of funding. Accordingly, the accounts have been prepared on a going concern basis.

Useful lives of tangible fixed assets

The Council estimates the useful lives of tangible fixed assets based on the period over which the assets are expected to be available for use. The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the useful lives.

Payables

Payables measured at the transaction price. The payment of invoices by the Council is governed by the Prompt Payment of Accounts Act, 1997.

Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

2. Department of Health Allocation

The Department of Health Vote 38 (E1) allocation to the Pre-Hospital Emergency Care Council as shown in the financial statements consist of:

| | 2021 | 2020 |
|--------------------------------|------------------|------------------|
| | € | € |
| Grants for current expenditure | 2,365,700 | 3,097,404 |
| | 2,365,700 | 3,097,404 |

3. Own Resources

| | 2021 | 2020 |
|--------------------------------------|---------------|---------------|
| | € | € |
| Professional Registration Fee Income | 62,878 | 60,992 |
| | 62,878 | 60,992 |

4. Other Revenue

| | 2021 | 2020 |
|--|----------------|----------------|
| | € | € |
| Transport Medicine/Retrieval Programme (Temple St Children's Hospital) * | 24,034 | 54,805 |
| Accreditation and Examination Fees | 101,338 | 103,789 |
| Certificate Income | 134,490 | 134,900 |
| Superannuation Contributions | 42,854 | 36,212 |
| Clinical Publications | 28,950 | 38,141 |
| | 331,667 | 367,847 |

*Funding is received from the HSE (via Temple Street Hospital) in respect of invoices processed by PHECC in relation to the Transport Medicine/Adult and Infant Retrieval Programmes, (now MICCAS). This arrangement, which included a processing fee, was discontinued during 2021.

5. Programme Expenditure

| | 2021 | 2020 |
|--|----------------|----------------|
| | € | € |
| Invoices | | |
| Advanced Paramedic Development Funding | - | 491,151 |
| On behalf of NASTransport Medicine/Retrieval Programme | 14,512 | 31,750 |
| Education & Standards | 94,675 | 66,214 |
| Digital Portal Support Initiative | 10,558 | 23,320 |
| Electronic Patient Care Report Initiative | - | 23,729 |
| Clinical Programme | 65,924 | 47,275 |
| Clinical Support Publications Project | 90,077 | 61,616 |
| Quality & Standards | - | 139 |
| Continuing Professional Competency Development | 112,564 | 122,618 |
| Research | 11,960 | - |
| Total Invoices | 400,269 | 867,812 |
| Total Programme Expenditure | 400,269 | 867,812 |

6. Administration, Operations and Promotion

| | | 2021 | 2020 |
|--|------|------------------|------------------|
| | Note | € | € |
| Remuneration and other pay costs | 6(a) | 1,440,293 | 1,537,698 |
| Rent, rates, service charges and insurance | | 114,593 | 187,893 |
| Depreciation | | 41,515 | 39,153 |
| Repairs, maintenance and leasing charges | | 26,966 | 47,775 |
| Electricity and utilities | | 4,918 | 6,034 |
| Communications and IT | | 179,260 | 239,394 |
| Office expenses | | 47,948 | 97,251 |
| Consultancy and other professional fees | | 161,582 | 268,504 |
| Audit Fee | | 21,650 | 18,150 |
| Examinations and related expenses | | 185,170 | 128,268 |
| Recruitment and media | | 38,560 | 18,277 |
| Register Expenses | | 31,450 | 33,812 |
| Council and Committees | | 58,323 | 5,850 |
| | | 2,352,227 | 2,628,057 |

6. (a) Remuneration and Other Pay Costs

| | 2021 | 2020 |
|---|------------------|------------------|
| | € | € |
| Staff Gross Wages | 1,123,939 | 1,117,948 |
| Staff Secondment Costs | 8,853 | 120,147 |
| Staff Secondment (Recharge) | (24,254) | (127,826) |
| Pension Costs | 104,997 | 36,030 |
| Superannuation Benefit | 77,335 | 263,240 |
| Employer's contribution to social welfare | 102,574 | 95,068 |
| Staff training and development | 17,820 | 4,711 |
| Other Staff costs | 6,962 | 2,043 |
| Staff Hospitality/Honorarium | 1,090 | 2,453 |
| Staff travel and subsistence costs | 20,867 | 22,306 |
| Council members' travel and subsistence costs | 110 | 1,578 |
| | 1,440,293 | 1,537,698 |

Secondment income of €24,254 (2020: €127,826) in respect of staff on secondment has been offset against salary costs.

7. Remuneration

7. (a) Directors Remuneration

| | 2021 | 2020 |
|----------|---------------|---------------|
| Director | 96,843 | 93,415 |
| | 96,843 | 93,415 |

The Director has not received pension benefits other than the standard entitlements under the Local Government Superannuation Schemes and/or Single Service Pension Scheme. No bonus is ever paid to the Director or any other staff member.

7. (b) Key Management Personnel Salary & Benefits

| | 2021 | 2020 |
|---|----------------|----------------|
| Salaries and Short Term Benefits as follows; | | |
| Salary | 470,685 | 429,672 |
| Allowances | 2,871 | 3,445 |
| | 473,557 | 433,117 |
| Pension Contributions | 21,185 | 19,645 |
| Employers Contribution to Social Welfare (PRSI) | 36,322 | 28,632 |
| | 531,064 | 481,394 |

Key Management Personnel include the Director, his Deputy and Programme Managers.

Please note, the Deputy Director retired in October 2021 and this is reflected in the above figures

7. (c) Aggregate Employees Salary and Benefits

| | 2021 | 2020 |
|---|------------------|------------------|
| Salaries and Short Term Benefits | 1,123,939 | 1,117,947 |
| Post Employment Benefits (Pension) | 104,997 | 36,030 |
| Post Employment Benefits (SCSB) | 77,335 | 263,240 |
| Pension Contributions | 35,383 | 36,212 |
| Employers Contribution to Social Welfare (PRSI) | 102,574 | 95,068 |
| | 1,444,228 | 1,548,497 |

Aggregate Employees is comprised of all staff including the Director, Key Management Personnel and all other employees. The WTE number of staff was 20.

7. (d) Employee Short-Term Benefits Breakdown

| | 2021 | 2020 |
|---------------------------------------|------|------|
| Number of employees and salary range; | | |
| € 60,000 - 69,999 | 0 | 3 |
| € 70,000 - 79,999 | 2 | 0 |
| € 80,000 - 90,000 | 2 | 0 |
| € 90,000 - 100,000 | 1 | 2 |

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.

8. Property, Plant and Equipment

| | ICT Equipment | Other Equipment | Totals |
|---------------------------|------------------|--------------------|----------------|
| Cost | | | |
| At 1 January | 127,562 | 139,403 | 266,965 |
| Additions | 6,045 | 1,441 | 7,486 |
| Disposals | (44,610) | | (44,610) |
| At 31 December | 88,997 | 140,844 | 229,841 |
| Depreciation | | | |
| At 1 January | 108,639 | 110,287 | 218,926 |
| Charge for the year | 13,763 | 27,754 | 41,517 |
| Disposals | (44,610) | | (44,610) |
| At 31 December | 77,792 | 138,041 | 215,833 |
| Net Book Value | | | |
| At 1 January | 18,923 | 29,116 | 48,039 |
| Net movement for the year | (7,718) | (26,313) | (34,031) |
| At 31 December | 11,205 | 2,803 | 14,008 |

9. Capital Account

| | 2021 | 2020 |
|--|---------------|-----------------|
| | € | € |
| Opening Balance 1st January | 48,039 | 67,089 |
| Transfer from Income and Expenditure Account | | - |
| Funding of Asset Additions | 7,486 | 20,102 |
| Amortised in line with depreciation | (41,517) | (39,152) |
| Closing Balance at 31st December | 14,008 | 48,039 |
| Retained Revenue Reserves b/f | (24,119) | (73,544) |
| Surplus/Deficit for the year | 41,780 | 49,425 |
| Closing Balance at 31st December | 17,661 | (24,119) |

10. Payables

Amounts falling due within one year

| | 2021 | 2020 |
|---------------------------|----------------|----------------|
| | € | € |
| Creditors Control Account | 3,779 | (404) |
| Accruals | 94,522 | 174,048 |
| Visa | 1,831 | 6,835 |
| Withholding Tax | 3,108 | 5,532 |
| SPPS | 0 | 6,610 |
| PAYE/PRSI | 32,931 | 29,217 |
| Union Fees Liability Ac | 162 | 0 |
| Deferred lease incentive | 5,269 | 5,269 |
| | 141,602 | 227,106 |

Amounts falling due after one year

| | 2021 | 2020 |
|--------------------------|---------------|---------------|
| | € | € |
| Deferred lease incentive | 22,361 | 27,633 |
| | 22,361 | 27,633 |

11. Receivables

| Receivables | 2021 | 2020 |
|---------------------------|---------------|----------------|
| | € | € |
| Debtors Control Account | 10,380 | 84,485 |
| Tax Saver Staff Transport | - | (122) |
| Bike to Work (BTW) | (250) | 1,250 |
| Prepayments | 84,151 | 74,031 |
| | 94,281 | 159,644 |

12. Retirement Benefit Costs

By direction of the Minister for Health, no provision has been made in respect of benefits payable under the Local Government Superannuation Schemes as the liability is underwritten by the Minister for Health. 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. Additional superannuation contributions are paid to the Department of Health.

The Council also operate the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013.

13. Lease Commitments

At the 31st of December 2021, the Pre-Hospital Emergency Care Council had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

| | 2021 | 2020 |
|-------------------------------|----------------|----------------|
| | € | € |
| Payable within one year | 126,456 | 126,456 |
| Payable within 2 to 5 years * | 505,825 | 505,825 |
| Payable over 5 year * | 49,760 | 176,216 |
| | 682,042 | 808,498 |

Note *: There is a rent review following completion of 5 years of the lease and therefore may alter the amount payable in accordance with agreement made during review.

14. Reconciliation of cash and cash equivalents and net debt

| | Opening balance | Cash flows | Closing balance |
|--------------------------|----------------------------|-----------------------|----------------------------|
| Cash at bank and in hand | 70,976 | 16,366 | 87,342 |
| Overdrafts (Visa) | (6,835) | 5,004 | (1,831) |
| Net funds | 64,141 | 21,370 | 85,511 |

15. Events After the Reporting Date

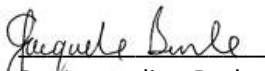
There were no events after the reporting date that would require adjustment to or disclosure in the financial statements.

16. Related Party Transactions

The Pre-Hospital Emergency Care Council complies with the Code of Practice for the Governance of State Bodies 2016 issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by the Council and members/staff of PHECC. Formal procedures exist to ensure adherence with the requirements of the Code.

17. Approval of Financial Statements

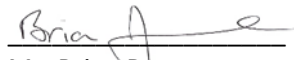
The Financial Statements were approved by the Council on 19 December 2022.


Dr. Jacqueline Burke

Council Chairperson

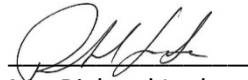
Date:

19 December 2022



Mr. Brian Dunne

FRACC Chairperson



Mr. Richard Lodge

Director