

HEALTH SERVICE EXECUTIVE

CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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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 15 times in 2022 and Patients' Private Property was formally discussed at two meetings.

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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: 

Ciarán Devane

Date: 24th November 2023

HEALTH SERVICE EXECUTIVE
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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 2022 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.

Internal Control Environment & Key Procedures specific to PPP Service in 2022

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.

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STATEMENT ON INTERNAL CONTROL

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.

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

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STATEMENT ON INTERNAL CONTROL

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 2023 and each CHO was circulated with a report in respect of their area of responsibility.

6. Internal Control Issues

No fraud or instances of misappropriation were uncovered in 2022 but internal and external reviews identified the following breaches of the control environment during the year:

Deceased Client/Dormant Account Balances

The contracted external Audit noted that significant funds in respect of mostly deceased or discharged clients remain unclaimed. The complete breakdown of €34.78m deceased/dormant account funds held at end 2022 is as follows;

Deceased Client Funds:

€26.2m in respect of 1646 clients where estates have not yet or failed to be identified (€7,032,484 paid out in 2022)

Dormant Client Funds:

€1.78m in respect of 6516 clients whose whereabouts or status is unknown (€14,683 paid out in 2022)

Interest earned:

Interest accumulated over the years in the amount of €6.8m which has still to be distributed to 16,396 deceased clients or dormant accounts (€840,700 paid out in 2022)

It is important to note that these funds are immediately available to any entitled person or estate who presents to claim them and the challenge here is to trace them as they were either not engaged or known to the Care Centre at the time of the client's death or discharge. However the HSE accepts the need for and will further support the Care Centres to become more proactive in their efforts to identify the beneficiaries of the funds whether estates, living clients or the Chief State Solicitors Office who accepts untraceable deceased clients' funds on behalf of the State as the ultimate intestate successor.

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STATEMENT ON INTERNAL CONTROL**

Segregation of Duties

81 Care Centres (74 in 2021) 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.

Withdrawal Forms

The contracted external audit identified instances in 47 care centres, up from 46 in 2021, where withdrawal forms were not used when accessing patients' funds as required under National Financial Regulation 22. While this finding is mitigated by the presence of other supporting documentation it is accepted that efforts should continue to reduce the instances of non-compliance.

Miscellaneous

The 2022 SIC disclosed a number of year on year lower level control weaknesses in care centres identified by the contracted external audit which included cash control compliance, bank/client ledger reconciliations and bank mandates.

7. 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: 24th November 2023

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
ACCOUNTANT'S REPORT**

We have audited the individual accounts for 153 Care Centres and the PPPA Central Unit for the year ended 31 December 2022. We have compiled the consolidated financial statements of the Health Service Executive's Patients' Private Property Accounts for the year ended 31 December 2022 from these audited accounts.

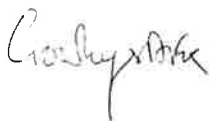
The Fund Account, Statement of Financial Position, Statement of Cash Flows and notes have been compiled on the basis set out in the accounting policies outlined on pages 13 to 16.

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 2022 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
5 Lapps Quay
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T12 RW7D**


Date: 24 November 2023

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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 2022, 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 2022 and of their income and expenditure for 2022 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

29 November 2023

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.


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FOR THE YEAR ENDED 31 DECEMBER 2022
FUND ACCOUNT**

	Notes	2022 €'000	2021 €'000
Net receipts / (payments) of clients' funds			
Amounts received on behalf of clients	11	41,015	44,283
Amounts received on behalf of clients – Interest Earned	9 & 11	121	—
Amounts returned to or applied on behalf of clients	11	<u>(41,827)</u>	<u>(44,844)</u>
		(691)	(561)
Income for the year			
Other income		<u>(7)</u>	<u>(9)</u>
		(7)	(9)
Administration expenses			
Administration expenses charged by the HSE	2	<u>(24)</u>	=
Decrease in fund balance during the year		(722)	(570)
Net assets of the patients' private property fund at 1 January		<u>102,607</u>	<u>103,177</u>
Net assets of the patients' private property fund at 31 December		<u>101,885</u>	<u>102,607</u>

The Statement of Cash Flows and notes 1 to 11 form part of these Financial Statements.

Certified on behalf of the Health Service Executive:

Chief Executive Officer:



Bernard Gloster

Chairperson:



Ciarán Devane

Date: 24th November 2023


**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
AS AT 31 DECEMBER 2022
STATEMENT OF FINANCIAL POSITION**

	Notes	2022 €'000	2021 €'000
Current Assets			
Cash and cash equivalents	3	101,894	102,641
Receivables	4	<u>29</u>	<u>23</u>
		101,923	102,664
Current Liabilities (amounts falling due within one year)			
Payables	5	(38)	(57)
Net Current Assets		<u>101,885</u>	<u>102,607</u>
Net Assets		<u>101,885</u>	<u>102,607</u>
Representing			
Patients' Private Property Funds	6	<u>101,885</u>	<u>102,607</u>

The Statement of Cash Flows and notes 1 to 11 form part of these Financial Statements.

Certified on behalf of the Health Service Executive:

Chief Executive Officer:



Bernard Gloster

Chairperson:



Ciarán Devane


Date: 24th November 2023

**HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF CASH FLOWS**

	Notes	2022 €'000	2021 €'000
Net cash flows from fund activities			
Increase / (decrease) in funding during the year		(722)	(570)
(Increase) / decrease in receivables	4	(6)	5
Increase / (decrease) in payables	5	<u>(19)</u>	<u>25</u>
Net cash flows from fund activities		(747)	(540)
Net increase / (decrease) in cash and cash equivalents		(747)	(540)
Cash and cash equivalents at 1 January		<u>102,641</u>	<u>103,181</u>
Cash and cash equivalents at 31 December		<u>101,894</u>	<u>102,641</u>

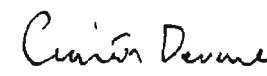
Certified on behalf of the Health Service Executive:

Chief Executive Officer:



Bernard Gloster

Chairperson:



Ciarán Devane

Date: 24th November 2023

HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022, there were 5,020 (2021: 5,154) Patients' Private Property Accounts in 153 (2021: 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 Administèring 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 2022 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 153 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 2022. The comparative financial statements are for the year ended 31 December 2021.

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CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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.
- interest earned primarily on cash deposits with the National Treasury Management Agency.

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.

i) Administration charge

Administration charge 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

HEALTH SERVICE EXECUTIVE
CONSOLIDATED PATIENTS' PRIVATE PROPERTY ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
NOTES TO THE FINANCIAL STATEMENTS

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 Patients' Private Property Account Central Unit. It is not levied on those funds held in Patients' Private Property Accounts in the Care Centres. Total charges levied in 2022 amounted to €24,127 (2021 - €0). The charge is levied for the administration costs of the Patients' Private Property Account Central Unit and the costs associated with the external audit of the Patients' Private Property Accounts nationally.

j) 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.

k) 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.

l) 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 2022.

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2. Administration Expenses

	2022	2021
	€'000	€'000
Commercial audit fee*	330	277
External audit fee**	55	55
PPPA Central Unit administration expenses	385	314
Bank charges	<u>12</u>	<u>13</u>
	782	659
Administration expenses charged to the patients' private property accounts in accordance with SI No. 639 of 2007***	<u>(24)</u>	<u>=</u>
Total expenditure met by the HSE	<u>758</u>	<u>659</u>

* 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

	2022	2021
	€'000	€'000
Short term deposits	€'000	€'000
Deposits with National Treasury Management Agency	<u>92,121</u>	<u>92,000</u>
Total short-term deposits	92,121	92,000
Bank current accounts	9,579	10,467
Bank deposit accounts	20	20
Cash in hand	<u>174</u>	<u>154</u>
Total	9,773	10,641
Total cash and cash equivalents	<u>101,894</u>	<u>102,641</u>

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4. Receivables

	2022	2021
	€'000	€'000
Due from the Health Service Executive	<u>29</u>	<u>23</u>
	29	23

5. Payables

	2022	2021
	€'000	€'000
Due to the Health Service Executive	34	47
Sundry creditors and accruals	<u>4</u>	<u>10</u>
	38	57

6. Patients' Private Property Funds

	2022	2022		
	Local	PPPA		
	PPP	Central	2022 Total	2021 Total
	€'000	Unit	€'000	€'000
HSE PPP	3,451	83,457	86,908	87,086
Section 38 PPP	-	13,954	13,954	14,535
Section 39 PPP	-	926	926	883
PPP funds attributable to individual clients (see note 11)	3,451	98,337	101,788	102,504
Unallocated income	10	87	97	103
PPP funds at 31 December	3,461	98,424	101,885	102,607

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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 May 2023 a total of €7.8m has been paid out to 6,009 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. Investments

Funds surplus to day to day requirements are placed on investment. These investments are made primarily in cash deposits with the National Treasury Management Agency. The investment portfolio is comprised as follows:

	2022	2021
	€'000	€'000
Investment deposit accounts	92,121	92,000

	Investment fund valuation at 01/01/2022	Transferred to / (received from) fund in year	Net interest earned	Investment fund valuation at 31/12/2022
Location	€'000	€'000	€'000	€'000
PPPA Central Unit	92,000	-	121	92,121

10. Approval of the Financial Statements

The financial statements were approved by the Board on 24 November 2023.

11. Patients' Private Property Funds Attributable to Individual Clients

Care Centres Location	Clients' balances at 01/01/2022			Total Receipts from or on Behalf of Clients*	Total Payments to or on Behalf of Clients	Administration Expenses Charged by HSE	Inter Care Centre Transfers	Clients' balances at 31/12/2022		
	Care Centres	Central Unit	Total					Care Centres	Central Unit	Total
	€	€	€					€	€	€
Aisling House	21,793	514,490	536,283	212,908	(177,073)	(134)	-	15,298	556,687	571,985
Aras Attracta, Swinford	83,382	1,853,401	1,936,783	590,864	(560,763)	(465)	-	79,424	1,886,994	1,966,418
Áras Mac Dara Nursing Unit	24,528	600,443	624,971	209,114	(243,240)	(142)	-	19,333	571,370	590,703
Aras Mathair Pol CNU	3,339	162,043	165,382	17,245	(79,650)	(25)	-	2,160	100,792	102,952
Aras Mhuire Community Nursing Unit	1,513	34,956	36,469	97,678	(87,977)	(10)	-	2,213	43,947	46,160
Aras Naomh Chaolain	674	248,324	248,998	53,062	(87,935)	(51)	-	2,447	211,627	214,074
Arus Breffni Manorhamilton	48,505	198,083	246,588	30,791	(39,870)	(42)	-	82,549	154,918	237,467
Arus Carolan Mohill	3,407	97,509	100,916	148,575	(171,415)	(18)	-	3,476	74,583	78,059
Ballinamore CNU	1,633	60,167	61,800	81,193	(80,318)	(14)	-	1,516	61,145	62,661
Bandon Community Hospital	1,605	89,341	90,946	50,793	(32,043)	(26)	-	1,683	107,986	109,669
Bantry General Hospital	4,934	135,130	140,064	40,460	(31,086)	(35)	-	6,174	143,228	149,402
Boyne View House	4,145	9,079	13,224	70,040	(44,968)	(9)	4,303	4,409	38,180	42,589
Buncrana Community Nursing Unit	54,766	220,118	274,884	344	(130,510)	(37)	-	52	144,630	144,682
Carndonagh District Hospital	4,951	28,706	33,657	39,201	(39,659)	(5)	-	13,152	20,042	33,194
Castletownbere Community Hospital	744	14,276	15,020	14,639	(11,468)	(4)	-	477	17,710	18,187
Cavan Disability Services	6,404	663,286	669,690	296,508	(121,931)	(172)	-	40,342	803,753	844,095
Cavan Residential Services	35,622	1,149,884	1,185,506	597,217	(731,117)	(254)	-	16,348	1,035,003	1,051,351
Central Mental Hospital	468,329	2,084,665	2,552,994	971,800	(523,773)	(554)	-	747,372	2,253,095	3,000,467
Clare Mental Health Services	2,051	151,686	153,737	12,529	(3,000)	(39)	-	4,487	158,740	163,227
Cliffden District Hospital	-	5,304	5,304	7	-	(1)	-	-	5,309	5,309
Clonakilty Community Hospital	4,761	374,775	379,536	194,902	(189,480)	(95)	-	4,204	380,658	384,863
Cloonamahon Unit	34,544	1,105,154	1,139,698	299,707	(336,590)	(268)	-	12,018	1,090,531	1,102,549
Cluain Lir CNU	3,377	375,996	379,373	578,402	(598,676)	(87)	-	619	358,393	359,012
Cois Abhainn Welfare Home	781	11,106	11,887	35,447	(30,723)	(3)	-	1,719	14,889	16,608
Community Nursing Unit Birr	10,827	167,342	178,169	797,963	(826,620)	(34)	-	7,017	142,461	149,478
Community Nursing Unit Edenderry	7,691	342,997	350,688	157,767	(176,287)	(80)	(200)	5,170	326,718	331,888
Connolly Hospital Blanchardstown	383	265,236	265,619	189	(114,201)	(38)	-	383	151,186	151,569
Contract Beds in St. John's Hospital	-	163,884	163,884	186	(13,513)	(37)	-	37	150,483	150,520
Cottage Hospital	-	40,853	40,853	51	-	(10)	-	-	40,894	40,894
Cregg Services	49,311	2,289,059	2,338,370	1,715,119	(1,485,512)	(583)	-	71,027	2,496,366	2,567,393
Dalkey Community Care Unit	9,938	200,513	210,451	593,461	(554,068)	(57)	-	8,042	241,745	249,786
D'Alton CNU	8,098	75,474	83,572	59,861	(60,025)	(19)	-	3,579	79,810	83,389
Dean Maxwell C.N.U	2,638	85,842	88,480	51,197	(111,632)	(7)	-	2,215	25,823	28,038
District Hospital Abbeyfeix	-	88,606	88,606	110	-	(22)	-	-	88,694	88,694
District Hospital, Ballina	-	30,152	30,152	6,564	(5,569)	(7)	-	-	31,139	31,139

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

District Hospital, Balinglass	5,236	258,731	263,967	164,976	(140,363)	(70)	-	6,031	282,479	288,510
District Hospital, Belmullet	4,864	302,551	307,415	170,895	(163,543)	(75)	-	13,010	301,682	314,692
District Hospital, Swinford	-	29,074	29,074	1,201	(775)	(7)	-	390	29,103	29,493
Donegal Contract Beds	-	82,623	82,623	102	-	(20)	-	-	82,705	82,705
Donegal District Hospital	9,906	287,458	297,364	27,741	(16,673)	(73)	-	13,346	295,014	308,360
Dublin North City	97,649	11,951,821	12,049,470	3,547,169	(3,314,334)	(2,987)	(22,901)	114,878	12,141,538	12,256,416
Dungarvan Community Hospital	20,927	443,683	464,610	1,675,979	(1,531,432)	(126)	(458)	13,955	594,618	608,573
Dungloe District Hospital	9,858	13,592	23,450	26,664	(32,495)	(4)	-	(591)	18,206	17,615
Dunmanway Community Hospital	1,370	83,593	84,963	39,439	(51,806)	(17)	-	1,156	71,423	72,579
Ennis Hospital	-	759	759	1	-	(0)	-	-	760	760
Ennistymon CNU	1,403	67,073	68,476	26,759	(28,726)	(17)	-	433	66,059	66,492
Falcarragh Community Hospital	2,374	122,481	124,855	33,212	(10,643)	(34)	-	407	146,983	147,390
Farranlea CNU	3,975	139,657	143,632	91,151	(109,466)	(29)	-	4,157	121,130	125,287
Fermoy Community Hospital	3,573	232,819	236,392	151,461	(149,944)	(59)	-	4,471	233,379	237,850
Fermoy Welfare Home	-	10,677	10,677	13	-	(3)	-	-	10,687	10,687
Good Counsel Centre	29,346	1,097,313	1,126,659	305,691	(246,447)	(278)	-	28,730	1,156,896	1,185,626
Hawthorns	39,154	772,199	811,353	438,322	(404,472)	(201)	-	31,397	813,607	845,004
Heather House	3,654	1,063,630	1,067,284	159,332	(162,686)	(263)	-	3,982	1,059,685	1,063,667
Hospital of the Assumption	4,286	241,572	245,858	154,864	(102,826)	(70)	-	6,709	291,116	297,825
HSE PPPA Charges Account	-	-	-	5	-	-	-	-	5	5
HSE Repayment Scheme	-	37,330	37,330	46	-	(9)	-	-	37,367	37,367
Inbhear na Mara Residential Unit	9,338	477,917	487,255	89,896	(60,064)	(125)	8,450	13,478	511,934	525,412
James Connolly Memorial Hospital	38,362	785,847	824,209	387,791	(276,020)	(218)	-	46,543	889,220	935,763
Kanturk Community Hospital	1,476	93,773	95,249	85,365	(85,973)	(23)	-	2,057	92,561	94,618
Kerry Hospitals	19,262	506,895	526,157	235,062	(249,233)	(120)	200	15,619	496,446	512,065
Killybegs Community Hospital	2,120	48,878	50,998	12,090	(8,855)	(12)	-	4,352	49,869	54,221
Kinsale Hospital	1,736	49,198	50,934	16,826	(39,330)	(7)	-	988	27,436	28,424
Letterkenny General Hospital	230	-	230	10,738	(10,968)	-	-	-	-	-
Lifford District Hospital	-	74,344	74,344	30,236	-	(26)	-	-	104,554	104,554
Loughloe House	-	6,390	6,390	8	-	(2)	-	-	6,396	6,396
Louth County Hospital	5,512	9,828	15,340	1,007	(150)	(1)	(4,303)	6,362	5,531	11,893
Macroom Community Hospital	1,404	112,502	113,906	31,552	(20,860)	(30)	-	822	123,746	124,568
Maynooth Community Centre	17,293	60,994	78,287	188,934	(170,403)	(20)	200	7,600	89,397	96,997
Mayo General Hospital	820	14,764	15,584	17,633	(17,495)	(4)	-	940	14,778	15,718
McBride Community Nursing Unit	4,330	57,510	61,840	64,254	(52,371)	(17)	-	2,813	70,892	73,705
Mental Health Service Ballytivan	1	263,073	263,074	51,741	(77,605)	(57)	-	5,171	231,982	237,153
Mental Health Service Dublin South East (Vergemount)	17,779	780,209	797,988	161,245	(234,015)	(177)	-	3,326	721,716	725,042
Midleton Community Hospital	4,628	448,756	453,384	156,469	(327,721)	(68)	(638)	4,216	277,210	281,426
Millstreet Community Hospital	2,145	56,378	58,523	54,651	(46,258)	(16)	-	1,305	65,596	66,901

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

Mount Alvernia	7,484	758,742	766,226	274,616	(367,803)	(171)	-	7,001	665,866	672,867
Naas General Hospital	17,824	3,859	21,683	21,894	(23,955)	(2)	-	4,774	14,846	19,620
New Houghton Hospital	40,746	88,961	129,707	371,010	(358,171)	(25)	-	34,566	107,955	142,521
Newcastle Hospital	8,165	174,892	183,057	88,893	(71,262)	(49)	5,841	6,133	200,347	206,480
Orchard Welfare Home	-	12,636	12,636	16	-	(3)	-	-	12,649	12,649
Our Lady of Lourdes	2,552	6,868	9,420	24,213	(14,640)	(2)	-	12,117	6,875	18,992
Our Lady's Cork	3,630	110,533	114,163	29,968	(84,907)	(17)	-	1,478	57,729	59,207
Our Lady's Hospital Mianorhamilton	-	98,990	98,990	2,663	(2,540)	(25)	-	-	99,088	99,088
Our Lady's Hospital Navan	4,536	-	4,536	-	-	-	-	4,536	-	4,536
Owenacurra Centre	5,679	289,278	294,957	99,224	(263,113)	(26)	(19,073)	2,835	109,135	111,970
Perrot House	9,553	129,371	138,924	173,534	(183,436)	(30)	-	7,311	121,682	128,993
Plunkett CNU	6,889	310,841	317,730	98,926	(84,461)	(80)	-	6,738	325,377	332,115
Raheen Community Hospital	1,134	75,386	76,520	21,305	(35,454)	(16)	-	1,102	61,253	62,355
Ramelton Community Nursing Unit	27,120	203,194	230,314	54,063	(43,522)	(50)	-	32,865	207,940	240,805
Regina House CNU	1,358	216,895	218,253	42,430	(57,062)	(51)	-	2,212	201,358	203,570
Riada House	49,778	105,816	155,594	416,500	(526,920)	(10)	38,749	44,054	39,859	83,913
Ballyshannon Community Nursing Unit	7,883	167,221	175,104	36,270	(87,418)	(54)	98,344	7,440	214,806	222,246
Roscommon Community Hospital	6,171	3,104	9,275	14,855	(21,069)	(1)	-	187	2,873	3,060
Sacred Heart Hospital Carlow	34,011	257,396	291,407	388,264	(371,822)	(66)	-	45,171	262,613	307,784
Sacred Heart Hospital Castlebar	89,117	411,201	500,318	118,490	(226,317)	(90)	(21,515)	6,879	364,006	370,885
Sacred Heart Hospital Roscommon	6,471	436,683	443,155	202,676	(188,292)	(111)	-	5,170	452,258	457,428
Saint Mary's Hospital Castlebar	161,742	1,594,016	1,755,758	445,902	(647,264)	(387)	21,515	19,335	1,556,189	1,575,524
Schull Community Hospital	1,352	31,485	32,837	1,713	(24,915)	(3)	-	977	8,654	9,631
Sean O'Hare Unit	145,228	662,984	808,212	465,389	(533,191)	(150)	(8,450)	129,721	602,089	731,810
Shell Hospital	-	98,344	98,344	-	-	-	(98,344)	-	-	-
Skibbereen Community Hospital	4,455	62,360	66,815	49,631	(31,351)	(20)	-	1,676	83,399	85,075
Sligo General Hospital	14,796	69,556	84,352	29,281	(19,385)	(17)	-	24,606	69,625	94,231
Tipperary University Hospital	1,233	1,785	3,018	1,622	(1,620)	(0)	-	1,233	1,787	3,020
St. Anne's Community Nursing Unit	3,597	63,188	66,785	18,634	(17,703)	(16)	-	2,754	64,946	67,700
St. Augustine's CNU	13,576	169,340	182,916	59,795	(118,791)	(29)	-	4,437	119,454	123,891
St. Brendan's CNU	50,714	1,612,778	1,663,492	154,951	(451,905)	(346)	-	20,250	1,345,943	1,366,193
St. Brigid's Hospital Ardee	16,793	366,360	383,153	397,975	(319,094)	(106)	-	19,671	442,256	461,927
St. Brigid's Hospital Shaen	5,533	302,070	307,603	402,070	(425,640)	(70)	-	2,864	281,100	283,964
St. Brigid's Hospital Ballinasloe	80,310	3,443,381	3,523,691	555,500	(965,227)	(766)	-	30,634	3,082,564	3,113,198
St. Broc's Welfare Home	-	9,362	9,362	12	-	(2)	-	-	9,371	9,371
St. Camillus Hospital	6,743	762,544	769,287	206,208	(195,334)	(189)	-	9,482	770,490	779,972
St. Canice's Hospital	30,026	458,333	488,359	323,414	(301,215)	(112)	2,222	41,864	470,805	512,669
St. Coleman's House Macroom	-	141	141	-	-	(0)	-	-	142	142
St. Colman's Hospital Rathdrum	9,715	407,316	417,031	301,966	(360,025)	(85)	-	23,742	335,145	358,887

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

St. Columbanus Home	14,831	910,733	925,564	289,828	(253,686)	(233)	-	11,179	950,293	961,472
St. Columba's Hospital	44,662	559,282	603,944	538,945	(581,801)	(129)	(2,222)	46,814	511,923	558,737
St. Columcille's Hospital	1,563	16,747	18,310	19,411	(19,870)	(4)	-	1,083	16,764	17,847
St. Conlon's C.N.U	7,063	168,992	176,055	104,427	(116,989)	(38)	-	5,391	158,063	163,454
St. Davnet's Hospital	45,060	2,488,507	2,533,567	1,164,180	(1,081,275)	(636)	-	56,971	2,558,865	2,615,836
St. Dymna's Hospital	30,918	1,596,344	1,627,262	790,911	(713,986)	(417)	-	21,197	1,682,573	1,703,770
St. Finans Hospital	44,771	1,452,177	1,496,948	373,112	(279,447)	(377)	(200)	22,331	1,567,706	1,590,037
St. Finbarr's Hospital	9,774	920,337	930,111	458,413	(337,807)	(252)	673	12,299	1,038,839	1,051,138
St. Fintan's Hospital	19,968	599,378	619,346	521,740	(470,746)	(160)	-	16,319	653,861	670,180
St. Fionnain's CNU	1,805	83,578	85,383	38,891	(22,944)	(23)	-	173	101,134	101,307
St. Francis' Community Nursing Unit	-	235,603	235,603	244	-	(49)	(38,749)	-	197,049	197,049
St. Ita's Hospital Portrane	170,535	5,035,388	5,205,923	2,100,187	(1,824,998)	(1,262)	-	210,879	5,268,971	5,479,850
St. Ita's Hospital Newcastle West	11,615	646,618	658,233	257,011	(351,834)	(152)	-	9,224	554,035	563,259
St. John's Hospital Enniscorthy	15,077	390,736	405,813	507,302	(511,571)	(95)	-	17,990	383,459	401,449
St. John's Hospital Sligo	160,297	305,369	465,666	428,093	(473,769)	(77)	-	103,408	316,505	419,913
St. Joseph's Hospital Ardee	2,886	65,830	68,716	98,523	(92,513)	(17)	-	3,641	71,068	74,709
St. Joseph's Hospital Trim	871	224,438	225,309	79,389	(139,773)	(45)	-	4,246	160,635	164,881
St. Joseph's Hospital Longford	87,630	589,831	677,461	892,055	(900,640)	(151)	-	58,840	609,885	668,725
St. Joseph's Hospital Stranorlar	7,686	105,851	113,537	60,557	(48,093)	(21)	-	39,550	86,429	125,979
St. Joseph's Hospital Limerick	303,582	435,302	738,884	92,858	(385,569)	(107)	-	14,710	431,356	446,066
St. Joseph's Hospital Ennis	(1,569)	1,111,868	1,110,299	300,920	(318,728)	(268)	-	13,016	1,079,207	1,092,223
St. Loman's Hospital Mullingar	26,802	716,661	743,463	373,246	(253,881)	(203)	-	30,491	832,134	862,625
St. Loman's Hospital Ballyfermot	34,638	1,968,227	2,002,865	898,665	(626,927)	(545)	-	42,984	2,231,073	2,274,057
St. Luke's Hospital Clonmel	45,896	1,350,652	1,396,548	433,305	(478,083)	(331)	-	21,267	1,330,172	1,351,439
St. Luke's Hospital Kilkenny	960	11,534	12,494	2,399	(3,345)	(3)	-	-	11,545	11,545
St. Mary's Hospital Castleblaney	19,064	638,697	657,761	156,510	(177,255)	(153)	-	21,345	615,518	636,863
St. Mary's Hospital Drogheda	5,949	73,571	79,520	111,584	(104,545)	(19)	-	4,143	82,397	86,540
St. Necess's Croom	-	586	586	1	-	(0)	-	-	587	587
St. Oliver Plunkett Community Unit	6,530	317,062	323,592	184,714	(160,748)	(81)	-	20,648	326,829	347,477
St. Otteran's Hospital	49,603	838,921	888,524	536,769	(566,020)	(192)	-	98,519	760,562	859,081
St. Patrick's Hospital Cashel	110,940	349,101	460,041	1,051,981	(1,057,941)	(91)	-	89,400	364,590	453,990
St. Patrick's Hospital Waterford	65,933	160,152	226,085	746,214	(729,529)	(45)	-	62,616	180,110	242,726
St. Patrick's Hospital Carrick-on-Shannon	5,221	376,228	381,449	109,395	(160,919)	(80)	-	4,835	325,010	329,845
St. Peter's Centre	18,188	618,159	636,347	386,522	(196,647)	(187)	-	12,607	813,428	826,035
St. Raphaels Hospital	117,802	3,113,294	3,231,096	1,102,532	(1,217,710)	(743)	(11)	105,242	3,009,922	3,115,164
St. Senan's Hospital	18,717	793,274	811,991	650,244	(524,946)	(223)	-	19,762	917,304	937,066
St. Stephen's Hospital	14,563	1,350,978	1,365,541	379,149	(376,546)	(339)	18,400	14,568	1,371,637	1,386,205
St. Vincent's Care Centre Athlone	8,114	62,152	70,266	207,225	(191,140)	(17)	-	15,166	71,168	86,334
St. Vincent's Hospital Mountmellick	51,442	1,295,435	1,346,877	798,625	(836,494)	(302)	-	85,855	1,222,851	1,308,706

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

St. Vincent's Hospital Athy	11,020	691,238	702,259	264,463	(311,051)	(158)	-	9,473	646,040	655,514
Tir Chonaill House	1,806	262,949	264,755	49,627	(48,061)	(66)	-	292	265,964	266,256
University Hospital Limerick	5,395	7,190	12,585	39,728	(38,817)	(3)	-	-	13,493	13,493
University Hospital Waterford	130	6,768	6,898	30,926	(30,543)	(2)	-	505	6,774	7,279
University College Hospital Galway	8,507	7,724	16,231	38,578	(39,833)	(2)	-	7,242	7,731	14,973
Wexford General Hospital	-	1,029	1,029	25,751	(25,750)	(0)	-	-	1,030	1,030
Wexford Residential Intellectual Disability Services	41,610	1,008,351	1,049,961	513,779	(464,964)	(255)	-	30,224	1,068,297	1,098,521
Wicklow District Hospital	-	8,680	8,680	11	-	(2)	-	-	8,689	8,689
Youghal Community Hospital	2,265	317,734	319,999	97,639	(159,465)	(63)	1,097	1,963	257,243	259,206
Care Centre Total	3,794,720	83,290,240	87,084,959	40,836,865	(40,976,665)	(20,441)	(17,071)	3,451,219	83,456,429	86,907,647

* Interest Earned is included in the above Total Receipts – see Net receipts of clients' funds (page 10) and Note 9 (page 20)

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

Section 38 Location	Clients' balances at 01/01/2022			Total Receipts from or on Behalf of Clients*	Total Payments to or on Behalf of Clients	Administration Expenses Charged by HSE	Inter care centre transfers	Clients' balances at 31/12/2022		
	Care Centres	Central Unit	Total					Care Centres	Central Unit	Total
	€	€	€					€	€	€
Brothers of Charity Southern Services	-	510,315	510,315	122,909	(79,159)	(120)	11	-	553,955	553,955
Brothers of Charity, Galway	-	107,111	107,111	133	-	(26)	-	-	107,217	107,217
Brothers of Charity, Limerick	-	444,673	444,673	547	(3,500)	(110)	-	-	441,611	441,611
Carriglea Services, Dungarvan	-	1,634,802	1,634,802	1,924	(87,406)	(385)	-	-	1,548,935	1,548,935
Cheeverstown	-	165,674	165,674	186	(6,085)	(37)	(11,169)	-	148,570	148,570
COPE Foundation	-	7,435,655	7,435,655	8,763	(434,555)	(1,753)	-	-	7,008,110	7,008,110
Daughters of Charity, Dublin	-	2,414	2,414	3	-	(1)	-	-	2,416	2,416
Leopardstown Park Hospital Board	-	151,467	151,467	188	-	(38)	-	-	151,617	151,617
Moore Abbey, Monasterevin	-	306,010	306,010	379	-	(76)	-	-	306,314	306,314
Muiriosa (L/O)	-	192,092	192,092	228	(8,042)	(46)	-	-	184,233	184,233
Muiriosa, Delvin	-	172,997	172,997	214	-	(43)	-	-	173,169	173,169
Our Ladys Hospice, Harolds Cross	-	46,262	46,262	54	(2,831)	(11)	-	-	43,474	43,474
Peamount Hospital	-	385,321	385,321	473	(15,000)	(95)	11,169	-	381,868	381,868
Raheny CNU	-	56,188	56,188	21,768	(31,210)	(11)	-	-	46,735	46,735
St. John of God, Beaufort	-	188,437	188,437	234	-	(47)	-	-	188,624	188,624
St. John of Gods/St Mary's, Dunleer	-	761,094	761,094	836	(86,461)	(167)	-	-	675,303	675,303
St. Michael's House	-	178,476	178,476	198	(18,954)	(39)	-	-	159,681	159,681
St. Patrick's Centre, Kilkenny	-	1,736,725	1,736,725	2,089	(54,817)	(418)	-	-	1,683,579	1,683,579
St. Vincent's, Fairview	-	26,122	26,122	72,143	-	(28)	17,060	-	115,297	115,297
The Royal Hospital, Donnybrook	-	33,177	33,177	41	-	(8)	-	-	33,210	33,210
Section 38 Total	-	14,535,012	14,535,012	233,311	(828,020)	(3,458)	17,071	-	13,953,917	13,953,917

* Interest Earned is included in the above Total Receipts – see Net receipts of clients' funds (page 10) and Note 9 (page 20)

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

Section 39	Clients' balances at 01/01/2022			Total Receipts from or on Behalf of Clients*	Total Payments to or on Behalf of Clients	Administration Expenses Charged by HSE	Inter care centre transfers	Clients' balances at 31/12/2022	
	Care Centres	Central Unit	Total					Care Centres	Central Unit
Location	€	€	€	€	€	€	€	€	€
Anne Sullivan Centre	-	263,500	263,500	64,899	-	(80)	-	328,319	328,319
Nazareth House, Mallow	-	211,832	211,832	263	-	(52)	-	212,042	212,042
St. Christopher's Services, Ballymahon	-	13,814	13,814	17	-	(3)	-	13,827	13,827
St. Joseph's House, Stillorgan	-	291,374	291,374	352	(7,728)	(70)	-	283,928	283,928
St. Luke's Home, Mahon	-	24,676	24,676	31	-	(6)	-	24,700	24,700
St. Margaret's Centre	-	36,190	36,190	29	(14,618)	(6)	-	21,595	21,595
St. Monica's Home	-	41,932	41,932	52	-	(10)	-	41,974	41,974
Section 39 Total	-	883,318	883,318	65,642	(22,346)	(228)	-	926,386	926,386

* Interest Earned is included in the above Total Receipts -- see Net receipts of clients' funds (page 10) and Note 9 (page 20)