



Consolidated Annual Financial Statements

For

Leopardstown Park Hospital Board

For The Year Ended 31/12/2010

Leopardstown Park Hospital Board

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Leopardstown Park Hospital Board

General Information

Board Members	Mr. Anthony Morris Mr. Denis Duff Ms. Frances Ní Fhlannchútha Ms. Mary Farrelly Ms. Clara Davlin Ms. Dáirín Mulligan Mr. John Bready Mr. Eugenio F. Magee - Chairperson Ms. Diana Duggan Mr. Carmel Magan Ms. Elizabeth Cogan Ms. Helen O'Neil	Appointed 18th February 2021 Reappointed 18th February 2021 Reappointed 18th February 2021 Appointed 18th February 2021 Appointed 18th February 2021 Appointed 18th February 2021 Appointed 18th February 2021 Term of office completed 4th September 2020 Term of office completed 4th September 2020 Term of office completed 4th September 2020 Term of office completed 4th September 2020 Term of office completed 4th September 2020
Chief Executive	Ms. Ann Marie O'Geady	
Head Office:	Fetters, Dublin 18	
Main Bankers:	Ulster Bank Ireland Ltd 27/35 Main Street, Blackrock, Co Dublin	
Auditors:	The Comptroller & Auditor General 3a Mayor Street Upper, Dublin 1	
Solicitors:	Hayes Solicitors, Lavery House, Earlsfort Terrace, Dublin 2	

Governance Statement and Board Members' Report

Governance

The Board of *Leopardstown Park Hospital* was established under the *Leopardstown Park Hospital Board (Establishment) Order 1979*. The functions of the Board are set out in section 4 of this Act. The Board is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of *Leopardstown Park Hospital* are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of *Leopardstown Park Hospital*. The Board of *Leopardstown Park Hospital* is also responsible for the administration of *Leopardstown Park Hospital Foundation* and the authorisation of transactions on the Foundation. The governance arrangements and control procedures with the Hospital apply to the Foundation.

Board Responsibilities

The work and responsibilities of the Board are set out in *Corporate Governance Manual* which also contains the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 22 of the *Leopardstown Park Hospital Board (Establishment) Order 1979* requires the Board of *Leopardstown Park Hospital Board* to keep, in such form as may be approved by the Minister for Health, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of *Leopardstown Park Hospital Board* is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 22 of the *Leopardstown Park Hospital Board (Establishment) Order 1979*. The maintenance and integrity of the corporate and financial information on the *Leopardstown Park Hospital Board's* website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of *Leopardstown Park Hospital Board* by reference to the annual plan and budget was carried out on 23rd January 2020.

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

Leopardstown Park Hospital Board

The Board considers that the financial statements of *Leopardstown Park Hospital Board* properly presents the state of affairs of *Leopardstown Park Hospital Board* at 31 December 2019 and its income and expenditure for 2019.

The Board consists of a Chairperson and six ordinary members, all of whom are appointed by the Minister for Health. The members of the Board were appointed for a period of five years and they met 8 times as per the detail on page 6. The table below details the appointment period for current members:

Board Structure		
Board Member	Role	Date Appointed
Eugene F. Magee	Chairperson	19 th November 2015
Dermot Magan	Ordinary Member	15 th September 2015
Helen O'Neill	Ordinary Member	15 th September 2015
Frances Ní Fhlannachdha	Ordinary Member	15 th September 2015
Denis Duff	Ordinary Member	15 th September 2015
Diane Duggan	Ordinary Member	15 th September 2015
Elizabeth Cogan	Ordinary Member	15 th September 2015

A Board self evaluation was carried out at the end of 2019 and reported at Board meeting of the 27 February 2020.

The Board has established four Committees, as follows:

1. **Audit Committee:** Comprises two Board members and four independent members, one of which is the independent Chairperson. The role of the Audit Committee is to support the Board in relation to its responsibilities for the financial reporting process, the system of internal control, the audit process, and the Hospital process for monitoring compliance with laws and regulations, the code of practice for the Governance of State Bodies and Risk Management. The Committee is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The Audit Committee provides the internal audit reports to the Board after having been reviewed by the Audit Committee and reports to the Board formally in writing annually.

The Audit Committee met 4 times in 2019 and the members of the Committee are as follows:

Members of Audit Committee 2019
Mr. Martin Cowley - Chairman
Mr. Dermot Magan
Ms. Helen O'Neill
Mr. Ray Henry - temporary leave in 2019
Mr. Muiris O'Ceidigh resigned 5 June 2019
Ms. Kate Brennan

2. **Integrated Quality, Safety and Risk Committee:** This comprises one Board member, two independent members, one of whom is the independent Chairperson, the other the Hospital's risk advisor and eight members of management. Its aim is to drive quality improvement and provide a level of assurance to the Board that there are appropriate and effective systems in place that cover all aspects of quality and safety and relevant areas of risk. The Committee met 4 times in 2019 and the members of the Committee are as follows:

Leopardstown Park Hospital Board

Members of Integrated Quality, Safety and Risk Committee
Ms Elaine Keane (Independent Chairperson)**
Ms Mary Connolly (Risk Advisor)
Ms Elizabeth Cogan – Board member**
Ms Ann Marie O'Grady
Dr Joseph Yazbeck
Mr Adrian Ahern
Ms Florence Hogan
Ms Paula Carragher
Ms Nicola Keogh
Mr. Fiachra McCabe

** Non-executive members

3. Finance Committee This comprises three Board members and an independent member who is the independent Chairperson. The Finance Committee is established to assist and advise the Board in discharging its oversight responsibilities for good financial governance and stewardship of the organisation's assets.

There were 3 meetings of the Committee in 2019. The members of this committee are as follows:

Members of the Finance Committee
Mr Anthony Morris - Chairman
Ms Frances Ni Fhlannchadha
Mr Dermot Magan
Mr. Denis Duff

4. Veterans' Committee: The inaugural meeting of this Committee took place on 15 August 2019. It comprises two Board members one of which is the Chairperson and two nominees from the Leopardstown Park Hospital Trust. There was 1 meeting of this committee in 2019. The members of this committee are as follows:

Members of the Veterans' Committee
Prof Helen O'Neill - Chairperson
Mr Denis Duff
Major Ed Hillan
Dr Anne Montgomery

Schedule of Attendance, Fees and Expenses for Non-Executive Board/Committee Members

A schedule of attendance at the Board and Committee meetings for 2019 is set out below including the fees and expenses received by each non-executive member:	Board	Audit Committee	Integrated Quality, Safety & Risk Committee	Finance Committee	Veterans' Committee	Fee 2019* *No fees are payable	Expenses 2019 These are noted in Note 22 of AFS
No of Meetings 2019	8	4	4	3			
Mr. Eugene F. Megee	8						510
Mr. Dermot Magan	8	4			3		
Ms. Diana Duggan	6		4				
Ms. Elizabeth Cogan	6		4				
Prof. Helen O'Neill	5	4				1	
Ms. Frances Ni Fhlannchadha	6				1		
Mr. Denis Duff	8			3	1		672
Mr. Martin Cowley		4					
Mr. Ray Henry		0					
Ms. Kate Brennan		2					
Mr. Muiris O'Cealdigh		3					
Mr. Anthony Morris							
Ms. Elaine Keane			3				
Major Ed Hillan					1		
Dr Anne Montgomery					1		

Leopardstown Park Hospital Board

Key Personnel Changes

There were no changes in key personnel in the year 2019

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

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

Employee Short-Term Benefits Breakdown – This is provided in note 8b of the financial statements

Consultancy Costs*

	2019	2018
	€'000	€'000
Legal advice	53	71
Human Resources	48	32
Other	39	47
Total consultancy costs	140	150

*Consultancy costs include the cost of external advice to management and excludes outsourced 'business-as-usual'

Legal Costs and Settlements

The hospital did not incur any additional legal costs other than those incurred in relation to general legal advice as disclosed under consultancy costs above

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows.

	2019	2018
	€	€
Domestic		
Board	1,082	1,780
Employees	1,432	3,144
International		
Board	0	0
Employees	0	0
Total	2,514	4,924

Hospitality Expenditure

The hospital did not incur any hospitality expenditure in relation to staff or clients in 2019.


Leopardstown Park Hospital Board


Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. In 2019, *Leopardstown Park Hospital* has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

- The Hospital Strategy was finalised in late 2019 and is for submission to the Minister for comment in early 2020 prior to publication

On behalf of the Board


Ms. Mary Farrelly - Board Member


Mr. Anthony Morris - Chairman

Date

14/3/21

Date

19/3/21



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Leopardstown Park Hospital

Opinion on the financial statements

I have audited the financial statements of Leopardstown Park Hospital for the year ended 31 December 2019 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise

- the statement of accounting policies
- the consolidated non-capital income and expenditure account
- the consolidated capital income and expenditure account
- the consolidated balance sheet
- the consolidated cash flow statement and
- the related notes.

In my opinion, the financial statements

- properly present the state of affairs of Leopardstown Park Hospital at 31 December 2019 and its income and expenditure for 2019
- have been prepared in the form prescribed under article 22 of the Leopardstown Park Hospital Board (Establishment) Order 1979, and in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health.

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 Leopardstown Park Hospital 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

Leopardstown Park Hospital 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.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General

12 April 2021

Appendix to the report

Responsibilities of Board members

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

- the preparation of financial statements in the form prescribed under article 22 of the Leopardstown Park Hospital Board (Establishment) Order 1979, and in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of Leopardstown Park Hospital 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 Leopardstown Park Hospital'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 Leopardstown Park Hospital to cease to continue as a going concern.

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

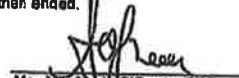
Leopardstown Park Hospital Board

Certification of Chief Executive Officer and Chairperson

for the Year Ended 31st December 2019

We certify that the consolidated financial statements of the Leopardstown Park Hospital Board for the year ended 31st December 2019 as set out herein are in agreement with the accounting records and have been drawn up in accordance with the accounting standards as laid down by the Minister for Health.

These financial statements, which comprise pages 17 to 32 and the statement of accounting policies, pages 15 to 16, properly presents the state of affairs of the hospital at 31st December 2019 and of its income and expenditure and cash flow for the year then ended.

Signed 
Ms Ann Marie O'Grady - CEO

Date 19/3/21

Signed 
Mr Anthony Morris - Chairman

Date 19/3/21

Statement on Internal Control

Scope of Responsibility

On behalf of Leopardstown Park Hospital Board we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in Leopardstown Park Hospital Board for the year ended 31 December 2019 and up to the date of approval of the financial statements except for the internal control issues outlined below.

Capacity to Handle Risk

Leopardstown Park Hospital Board has an Audit Committee with financial and audit expertise comprising two Board members and four external members, one of whom is the Chairman. The Committee met four times in 2019. In addition, due to the nature of healthcare the Board also has an Integrated Quality, Safety & Risk Committee which focuses on clinical, health & safety and related risks, while the Audit Committee focuses on more corporate related risks. The Audit Committee receives reports from the IQS Committee and has visibility on the work carried out there. The Board receives reports from both Committees.

Leopardstown Park Hospital Board has also contracted externally an internal audit function, which is adequately resourced and conducts a programme of work agreed with the Committee.

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

Leopardstown Park Hospital Board

Risk and Control Framework

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

A risk register is in place which identifies the key risks facing Leopardstown Park Hospital Board and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Board twice annually or more frequently as required. 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,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

We confirm that Leopardstown Park Hospital Board has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below

Review of Effectiveness

We confirm that Leopardstown Park Hospital Board has procedures to monitor the effectiveness of its risk management and control procedures. Leopardstown Park Hospital Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit Committee which oversees their work, and the senior management within Leopardstown Park Hospital Board responsible for the development and maintenance of the internal financial control framework


We confirm that in April 2020 the Board conducted an annual review of the effectiveness of the internal controls for 2019.

Internal Control Issues

The Board is fully committed to implementing public procurement guidelines. LPH looks to adopt any HSE or OGP contracts that it is aware of and has incrementally increased the number of contracts from HSE or OGP procurement processes. LPH's Service Arrangement with the HSE states that pursuant to the Government decision of April 2013, the HSE and all service providers funded by the HSE are mandated to use contracts put in place by HSE Health Business Service (HBS) Procurement and the Office of Government Procurement (OGP). At times LPH is required to wait for completion of the tender processes being carried out by HSE or OGP to be put in place, this has caused delays in moving to compliant contracts but is outside of the control of LPH. In 2019, LPH incurred expenditure of €290k (excl. VAT) in relation to goods and services where the procedures did not fully comply with procurement rules and guidelines. These were in the areas of maintenance, agency staffing and supplies. Significant process had been made in relation to compliance in 2019 as new contracts both came into effect and were put in place through HSE frameworks, tendering in conjunction with HSE, OGP and other group procurement processes along with LPH specific tender competitions. In 2019 fire safety works to the value of €1,008k were tendered and procured under the permitted derogation for urgent works.

Signed on behalf of the Hospital

Signed


Ms. Mary F. Kelly - Board Member

Date

14/3/21

Signed


Mr. Anthony Morris - Chairman

Date

17/3/21

Statement of Accounting Policies

1 Basis of Accounting

The financial statements have been prepared on an accruals basis under the historical cost convention, in accordance with the accounting standards laid down by the Minister for Health. In accordance with Sec 1 8.1 of the Accounting Standards for Voluntary Hospitals, Leopardstown Park Hospital Foundation is consolidated with the Financial Statements of Leopardstown Park Hospital Board

2 Income Recognition

Revenue Grants are received from the Health Service Executive towards the net annual running costs of the hospital. The amount brought to account represents the approved allocation in respect of the costs as at the reporting date

Capital Grants are accounted for in the Capital Income and Expenditure Account on an accruals basis.

Income in relation to Fair Deal Funding is recognised when the service is delivered to the patient.

3 Fixed Assets

Expenditure on fixed assets qualifying for a capital grant from the Health Service Executive or the Trustees of the hospital or which have been funded through independent fund raising schemes are capitalised in the balance sheet since 1979

Expenditure on fixed assets not qualifying for a capital grant from the Health Service Executive, is charged to the income and expenditure account in the year in which it is incurred. However any fixed asset items with a purchase cost of € 3,800 or more are charged to the income and expenditure account and are also stated as tangible fixed assets in the balance sheet. Computer equipment with a purchase cost of € 1,270 or more is charged to the income and expenditure account and is also stated as a tangible fixed asset in the balance sheet.

Land and buildings taken over by the hospital in 1979, which under the revised Department of Health accounting guidelines, are normally included in a hospital's financial statements at professional and insurance valuations respectively, are not accounted for in these financial statements, as the relevant assets are held under licence between the Trustees of Leopardstown Park Hospital and the Board of Leopardstown Park Hospital. Extensions to the buildings in the period since 1979, which were the subject of approved Health Service Executive capital grants are reflected in the financial statements and are stated at cost

4 Depreciation

Depreciation is charged directly to the capitalisation account and is provided on tangible fixed assets recognised in the balance sheet at rates calculated to write off the cost or valuation of each asset on a straight line basis over its expected useful life as follows:

Buildings	2% Straight Line
Equipment	20% Straight Line
Computers	33% Straight Line
Motor Vehicles	20% Straight Line

Statement of Accounting Policies (continued)

5 Stocks of Consumable Stores

Stocks have been valued on the basis of cost with appropriate write-offs for stock which is damaged or obsolete.

6 Patients' Property

Monies received by the Board from or on behalf of patients for safekeeping are kept in accounts separate and apart from Board accounts. Such accounts are collectively called the Patients' Private Funds. Such monies are not the property of the Board and are administered by the Board on behalf of the patients. Independent auditors audit the accounts of the funds.

7 Superannuation

By direction of the Minister of Health, no provision has been made in the financial statements to cover any future liabilities in respect of pensions payable under the Local Government Scheme. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pensions payments under the scheme are charged to the income and expenditure account when paid.

The Public Service Pensions (Single Scheme and Other Provisions) Act 2012 became law on 28th July 2012 and introduced the new Single Public Service Pension Scheme ("Single Scheme"). This commenced with effect from 1st January 2013. All new entrants to pensionable public service employment on or after 1st January 2013 are, in general, members of the Single Scheme. Employee contributions under the scheme are remitted to the Department of Public Expenditure and Reform.

8 Pay Awards

Retrospective pay awards are not provided for in these financial statements until sanctioned and funded by the HSE.

9 Capitalisation Account

The capitalisation account represents the unamortised value of funds applied for the purchase of fixed assets.

10 Fundraising

Leopardstown Park Hospital Foundation is a vehicle through which fundraising activities are undertaken. The Foundation is under the control of the Board of Leopardstown Park Hospital. Funds are remitted to the Hospital in the form of grants and are awarded for specific purposes relating to the improvement and development of the Hospital and its services and specifically excludes the cost of day to day operations. The sum of € 1 million of the Foundations funds has been designated by the Board as being restricted as a contribution towards the cost of the development of a new hospital building. This contribution has been agreed with the HSE.

11 Accounting for Bad and Doubtful Debts

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful.

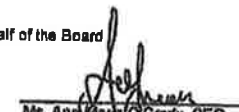
Leopardstown Park Hospital Board


Consolidated Non-Capital Income and Expenditure Account
for the year ended 31st December 2019.
Form 1

	2019 €000	2018 €000
Cumulative Non-Capital Deficit/(Surplus) brought forward from the previous year	98	130
Pay		
Salaries	12,383	12,521
Superannuation and Gratuities	1,618	1,611
	13,991	14,132
Non-Pay		
Direct Patient Care	835	567
Support Services	1,469	1,011
Financial and Administrative	990	880
	3,094	2,548
Gross Expenditure for the year including deficit/(surplus) brought forward from previous year	17,171	16,810
Income	3,200	3,311
Net Expenditure for the year	13,971	13,499
Determination-Notified for the year (from HSE) HSE Fair Deal/Saver Grant	5,983	5,620
	7,720	7,777
	13,703	13,403
Deficit/(Surplus) for the year carried forward to the following year	268	98

With the exception of fixed asset depreciation which is dealt with through the Capitalisation Account, all recognised gains and losses for the year ended 31st December 2019 have been included in the Income and Expenditure Account. The net deficit/(surplus) in both years arises from continuing operations. The financial statements, which include the accounting policies and notes, which were drawn up in compliance with the accounting standards laid down by the Minister for Health & Children, were approved by the Board on 18th March 2021.

On behalf of the Board

Signed 
Ms. Ann Marie O'Grady - CEO

Signed 
Mr. Anthony Morris - Chairman

Date:

19/3/21

Date:

19/3/21


Leopardstown Park Hospital Board


**Consolidated Capital Income and Expenditure Account
for the year ended 31st December 2019
Form 2**

Note	2019 €'000	2018 €'000
Capital Income Sources		
HSE CHOB-Minor Capital Grant	0	0
HSE Estates- Minor Capital Infrastructural Works	0	230
HSE Estates- Capital grant	1008	0
HSE Energy Grant	0	49
Other	13	100
Total Capital Income	1021	379
Capital Expenditure		
Buildings	884	0
Vehicle	0	86
Equipment	33	27
Capital Expenditure- Capitalised	917	93
Capital Expenditure- Not Capitalised	125	252
Total Capital Expenditure	1042	345
Transferred to Restricted Funds	21	(34)
Opening (Surplus)/Deficit from previous year	0	0
Closing (Surplus)/Deficit C/F to following year	0	0

With the exception of fixed asset depreciation which is dealt with through the Capitalisation Account, all recognised gains and losses for the year ended 31st December 2019 have been included in the Income and Expenditure Account. The net deficit (surplus) in both years arises from continuing operations. The financial statements, which include the accounting policies and notes, which were drawn up in compliance with the accounting standards laid down by the Minister for Health & Children, were approved by the Board on 18th March 2021

On behalf of the Board

Signed 
Ms Ann-Marie O'Grady- CEO

Signed 
Mr Anthony Morris - Chairman

Date: 19/3/21

Date: 17/3/21

Leopardstown Park Hospital Board

Consolidated Balance Sheet as at 31st December 2019
Form 3

Fixed Assets

Tangible Assets

	2019	2018
Note	€'000	€'000
12	6,024	5,332
	6,024	5,332

Current Assets

Debtors

13 1,558 1,505

Stock

14 69 60

Cash in hand and bank balances

1,511 1,585

3,128 3,140

Creditors- Amounts falling due within one year

Creditors

15 1,312 1,178

Loans and overdraft

274 227

1,588 1,405

Net Current Assets

1,542 1,735

Total Assets Less Current Liabilities

7,566 7,067

Creditors- Amounts falling due after more than one year

Bank Loans

16 0 0

7,566 7,067

Capital and Reserves

Non-Capital Income & Expenditure Account

Surplus/(Deficit)

(268) (66)

Restricted Funds

1,810 1,831

Capitalisation Account

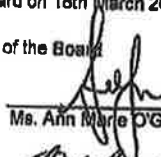
17 6,024 5,332

29 7,566 7,067

The financial statements, which include the accounting policies and notes, which were drawn up in compliance with the accounting standards laid down by the Minister for Health, were approved by the Board on 18th March 2021

On behalf of the Board


Signed


Ms. Ann Marie O'Grady- CEO

Date:

19/3/21

Signed


Mr. Anthony Morris - Chairman

Date:

19/3/21

**Consolidated Cash Flow Statement
for the year ended 31st December 2019
Form 4**

	2019	2018
	€000	€000
Net Cash Inflow / (Outflow) from Operating Activities	(100)	(63)
Net Cash Inflow From Servicing of Finance	0	0
Capital Expenditure		
Net defol/(surplus) from Foundation activities	13	34
Expenditure from HSE Capital	(817)	(63)
Net Cash (Outflow) From Capital Expenditure Capitalised	(804)	(29)
Capital Expenditure - Not Capitalised	(125)	(252)
Net Cash (Outflow) From Capital Expenditure	(1029)	(311)
Net Cash (Outflow) Before Financing	(1129)	(374)
Financing		
British Legion donation	0	68
HSE Capital grant received	1008	279
	1008	348
Net Cash Inflow / (Outflow) from Financing	0	0
Net Cash Flow	(121)	(26)
Increase/(Decrease) in Cash in hand and bank balances	(121)	(26)
(increase) / decrease in Loans Less Than One Year	0	0
(increase) / decrease in Bank Loans More Than One Year	0	0
	(121)	(26)

The financial statements, which include the accounting policies and notes, were drawn up in compliance with the accounting standards laid down by the Minister for Health, were approved by the Board on 18th March 2021.

On behalf of the Board

Signed

Mary Carroll
Ms Mary Carroll, Board Member

Date:

19/3/21

Signed

Anthony Morris
Mr. Anthony Morris - Chairman

Date:

19/3/21

Leopardstown Park Hospital Board

Non-Capital Income and Expenditure -Details
Note 1

	2018 €'000	2018 €'000
Pay		
Management / Administration	1,021	1,030
Medical / Dental I (NCHD's)	178	182
Medical / Dental II (Consultants)	0	0
Nursing	7,845	7,981
Paramedical	789	816
Catering & Housekeeping / Support Services	2,420	2,513
Maintenance / Technical	0	0
	12,383	12,521
Pensions & Refunds	1,257	1,188
Gratuities / Lump Sums	381	423
Others	0	0
	1,618	1,611

Note

Non-Pay

	13,981	14,132
--	---------------	---------------

Direct Patient Care

Drugs & Medicines	174	159
Medical Gases	5	4
Medical & Surgical Supplies	304	287
Other Medical Equipment	0	0
Other Medical Equipment Supplies	152	107
	635	557

Support Services

Catering Equipment	0	0
Catering Provisions	417	418
Heat, Power & Light	227	215
Laundry, Cleaning & Washing Equipment	0	0
Laundry, Cleaning & Washing Supplies	238	201
Furniture, Crockery & Hardware	28	27
Bedding & Clothing	21	17
Maintenance Equipment	0	0
Maintenance Materials Supplies	451	17
Farm & Garden Equipment	0	0
Farm & Garden Supplies	20	38
Travel & Subsistence	2	8
Transport of Patients	52	52
Vehicle Purchases	0	0
Vehicles Supplies	15	20
	1,468	1,011

Leopardstown Park Hospital Board

Non-Capital Income and Expenditure -Details

		2019	2018
		€000	€000
Financial & Administrative			
	Note		
Bank Interest			
Overdraft		0	0
Bank Charges		3	3
Other			
Insurance-Medical Defence	2	0	0
Insurance -Other	2	38	39
Audit		28	22
Legal		53	71
Office Expenses (Rent & Rates, Postage & Telephone)		70	102
Office Supplies / Contracts On		84	103
Computer Supplies / Contract On		102	106
Professional Services		273	239
Adjustment to Doubtful Debts provision		20	50
Misc Non-Capital Expenditure on Capital Projects	3	0	0
Miscellaneous Expenses	4	311	250
		890	890
Total Non-Pay		3,094	2,548
Total Gross Expenditure		17,076	16,860
Income			
Fair Deal Funding			
Money follows the patient		7,720	7,777
Patient Income			
In-Patients	5	2,287	2,179
Out-Patients	5	48	52
		2,335	2,231
Other Income			
Superannuation		230	244
Other Payroll Deductions		68	72
Income from External Agencies	6	484	685
Meals on Wheels		29	25
Canteen receipts		33	31
Transport Income		8	9
Other Income (Non-Capital)	7	7	14
Total Income		3,200	3,311
Net Expenditure (Including Fair Deal funding)		8,155	6,592
Net Expenditure (Excluding Fair Deal funding)		13,875	13,369

Leopardstown Park Hospital Board

Insurance
Note 2

Medical Defence

Consultants
NCHD's

Other

Public Liability
Employers Liability
Property
Other

	2019 €'000	2018 €'000
Consultants	0	0
NCHD's	0	0
	0	0
Other		
Public Liability	1	1
Employers Liability	0	0
Property	21	21
Other	14	13
	36	35

Miscellaneous Non-Capital Expenditure on Capital Projects
Note 3

Land

Buildings
Work in Progress
Equipment
Vehicles
Other

	2019 €'000	2018 €'000
Land	0	0
Buildings	0	0
Work in Progress	0	0
Equipment	0	0
Vehicles	0	0
Other	0	0
	0	0

Miscellaneous Expenses
Note 4

Security

Publications
Memberships / Subscriptions
Interest on Late Payment
Education / Training
Shop / Restaurant Purchases
Other *

	2019 €'000	2018 €'000
Security	178	160
Publications	7	8
Memberships / Subscriptions	50	50
Interest on Late Payment	0	0
Education / Training	87	13
Shop / Restaurant Purchases	0	0
Other *	12	1
	311	260

Leopardstown Park Hospital Board

Analysis of Patient Income
Note 5

Note	2019 €'000	2018 €'000
In-Patients		
Statutory In-Patient Charges	0	0
Private / Semi Private Charges	0	0
Long Stay Charges	2,287	2,178
Other In-Patient Charges	0	0
	2,287	2,178
Out-Patients		
Statutory Accident & Emergency Charges	0	0
Other Out-Patient Charges	48	52
	48	52
Total Patient Income	2,335	2,231

Income From External Agencies
Note 6

	2019 €'000	2018 €'000
St.James's Hospital	45	81
HSE-Eastern Region- Carman Centre Grant	113	113
HSE-Eastern Region- Transport Grant	22	22
HSE-Additional Funding	314	488
HSE-Refund of Agency Costs	0	0
HSE-Grant towards Energy Efficiency Works (nett of refund)	0	0
Energy grant	0	0
Dept of Arts	0	0
	494	685

External agency income comprises of income in respect of the provision of services not funded through the HSE revenue, fair deal or capital allocation mechanism. The Board provides a number of beds for the exclusive use of St.James's Hospital. The HSE- Eastern Region provides funding for the operational costs of a day centre.

Other Income (Non-Capital)
Note 7

	2019 €'000	2018 €'000
Shop / Restaurant Sales	0	1
Car Parking	0	0
Public Telephones	0	0
Pharmacy / Stores Sales- Staff & Patients	4	9
Recoverables	0	0
Insurance Claims	0	0
FAS Grants	0	0
Rent / Licences / Franchisees, etc.	0	0
PP Admin. Charges	0	0
Fund-raising- Non-Capital only	0	0
Sundries	3	4
Equity Dividend Received	0	0
Interest Received	0	0
	7	14

Summary Pay Analysis (Memorandum Only)
Note 8

		Note	
		2019	2018
		€000	€000
Basic Pay	Basic	8,622	8,677
Overtime	Overtime	65	00
Premium Pay	Weekend	1,163	1,157
Shift Allowance		0	0
Holiday / Public Holiday premiums		0	0
Higher Degree		0	0
Special Nursing		0	0
On Call / Standby	On Call	10	11
PRSI Employer	PRSI	1,010	889
Travel Allowance	Allowance	300	284
Agency Costs	Agency	1,233	1,414
		12,383	12,622
Number of WTE equivalents (excluding agency)		210.78	208.61

Amount paid to DPER in 2019 single scheme contributions was €173,235 (2018 €149,617)

Range of Total Employee Benefits
Note 8b

From	To	Number of Employees	
		2019	2018
€80,000	- €89,999	9	8
€70,000	- €79,999	7	5
€60,000	- €69,999	0	1
€50,000	- €59,999	0	1
€100,000	- €109,999	2	1

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

Key management personnel compensation
Note 8c

The compensation paid to key management in 2019 was €305k (2018: €316k)

Key management personnel includes Chief Executive, HR Manager, Deputy CEO/Financial Accountant, Resident and Patient Services Manager, Director of Nursing

A termination payment of less than €10k was made in 2019 (2018: €0k)

Reconciliation of Expenditure to Cost of Services
(Memorandum Only)
Note 9

		2019		2018	
		€000	€000	€000	€000
Net Expenditure- Current Year	Form 1	13,875	13,389		
Deduct					
Purchase of Equipment & Vehicles from Non-Capital	11	0	0		
Funding of Capital Projects & Balances from Non-Capital		0	0		
Loan Repayments- Principal Only		0	0		
Total Deductions		0	0		
Sub-Total		13,875	13,389		
Add					
Depreciation Charge for the Year	12	220	203		
Running Cost of Service		14,095	13,592		

Leopardstown Park Hospital Board

**Statement of Advances & Balances Due from HSE,
Non-Capital & Capital
Note 10**

Non-Capital

Total notified non-capital determination for the year
 Less: Remittances from HSE Non-Capital in the year
 Balance due from HSE in respect of the year
 Balance due from HSE re Previous year(s) as at 1st Jan.
 Less: Remittances from HSE in year re previous year(s)
 Balance due from HSE re Previous year(s) as at 31st Dec.

Note	2019 €'000	2018 €'000
	5,739	5,286
	5,033	4,642
	706	653
	853	499
	(853)	(499)
	0	0

Total Balance of Approved Non-Capital Determination Due From HSE

706	653
-----	-----

Fair Deal

Money follows the patient invoiced to HSE
 Less: Remittances from HSE Fair Deal in the year
 Balance due from HSE in respect of the year
 Balance due from HSE re Previous year(s) as at 1st Jan.
 Less: Remittances from HSE in year re previous year(s)
 Balance due from HSE re Previous year(s) as at 31st Dec.

	2019 €'000	2018 €'000
	7,720	7,777
	7,043	7,107
	677	670
	670	633
	(670)	(633)
	0	0

Total Balance of Fair Deal Due from HSE

677	670
-----	-----

Capital

Total Capital Grant notified by HSE for the year
 Less: Remittances from HSE Capital in the year
 Balance due from HSE in respect of the year

	2019 €'000	2018 €'000
	1,008	303
	-1,008	(303)
	0	0
	0	0
	0	0
	0	0

Balance due from HSE re Previous year(s) as at 1st Jan.
 Balance due from HSE re Previous year(s) as at 31st Dec.

Total Balance of Capital Grants Due From HSE

0	0
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Gross Total Due from HSE Capital, Fair Deal & Non-Capital

1,383	1,323
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**Purchase of Equipment and Vehicles from Non-Capital Account
(Capitalised)**

Note 11

Other Medical Equipment
 X-Ray / Imaging Equipment
 Laboratory Equipment
 Catering Equipment
 Laundry Equipment
 Maintenance Equipment
 Farm & Garden Equipment
 Computer Equipment

	2019 €'000	2018 €'000
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Vehicles Purchases

Leopardstown Park Hospital Board

**Schedule of Fixed Assets and Depreciation
Note 12**

	Buildings	Equipment	Vehicles	Total
	€'000	€'000	€'000	€'000
Cost or Valuation at 01/01/2019	7,911	3,038	319	11,268
Transfer from Work-in -Progress	0	0	0	0
Sub-Total	7,911	3,038	319	11,268
Additions from Capital	884	33	0	917
Additions from Non-Capital	0	0	0	0
Disposals during the year at Gross Book Value	0	-1,924	-34	-1,958
Revaluations	0	0	0	0
Cost / Valuation at 31/12/2019	8,795	1,147	285	10,227

Accumulated Depreciation at 01/01/2019	2,684	2,986	286	5,956
Depreciation charge for year	176	31	13	220
Disposals during the year at Gross Book Value	0	-1,920	-33	-1,953
Accumulated Depreciation at 31/12/2019	2,860	1,097	246	4,203

Net Book Amount at 31/12/2019	5,935	50	39	6,024
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Net Book Amount at 31/12/2018	5,227	52	53	5,332
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During 2019 a detailed review and reconciliation of the fixed asset register was carried out. As a result of this review a total of €1,978,925 of assets were identified as no longer in use or were below the capitalisation threshold of €3,809. The total of identified assets written off had a net book value of €4,268 and are included in the fixed asset schedule under disposals.

Leopardstown Park Hospital Board

Debtors
Note 13

	2019 €'000	2018 €'000
HSE- Revenue Grant Due	708	653
HSE- Capital Grant Due	0	0
HSE- Fair Deal Grant Due	677	870
HSE Debtors	1,383	1,323
HSE Other Grant	0	0
Patients (Closing Ledger Balance)	330	301
Less: Provision for bad & doubtful debts	(198)	(180)
Other	5	6
Prepayments	36	55
Non-HSE Debtors	175	182
Total	1,558	1,505

Stocks
Note 14

	2019 €'000	2018 €'000
Drugs & Medicines	28	22
Medical Gases	0	0
Medical & Surgical Supplies	4	7
Sterile Supplies	0	2
Provisions	3	6
Laundry / Cleaning	3	4
Bedding / Clothing	0	0
Furniture / Crockery	0	0
Heat / Power/ Light Supplies	0	0
Maintenance Supplies	5	4
Office Supplies	16	6
Computer Supplies	0	0
Shop	0	0
	59	50

Creditors
Note 15

	2019 €'000	2018 €'000
Creditors- Capital	0	0
Creditors- Non-Capital	421	372
Creditors -Taxation	262	253
Creditors -Wages and Salaries	407	368
Creditors -Other	222	187
	1,312	1,178

Leopardstown Park Hospital Board

Bank Loans- Greater than one year
Note 16

Bank Loans
Deficit Bank Loan Account
Deficit-Financing Account

	2019 €'000	2018 €'000
Bank Loans	0	0
Deficit Bank Loan Account	0	0
Deficit-Financing Account	0	0
	0	0

Capitalisation Account
Note 17

Balance at beginning of year
Additions
Capital Expenditure
Non-Capital Expenditure

Sub-Total Additions

Less:

Disposals (Cost less Depreciation)
Revaluations
Depreciation for the year

Sub-Total deductions

Balance at year-end

	2019 €'000	2018 €'000
Balance at beginning of year	5,332	5,443
Additions		
Capital Expenditure	917	92
Non-Capital Expenditure	0	0
Sub-Total Additions	6,249	5,635
Less:		
Disposals (Cost less Depreciation)	6	0
Revaluations	0	0
Depreciation for the year	220	203
Sub-Total deductions	226	203
Balance at year-end	6,024	5,332

Notes to the Cash Flow Statement
Note 18

(Deficit)/Surplus (Non-Capital)
Add back deficit / (surplus) brought forward
Deficit / (Surplus) for current year

Deduct repayment of loan (Capital Element) charges against non-capital
Deduct interest and Dividend Income
Add back purchase of equipment from non-capital
Add back interest charged against non-capital
(Increase)/Decrease in Stocks
Decrease in HSE Debtors (Non-Capital)
(Increase) in Non-HSE and Non-Health Board Debtors
Increase/(Decrease) in Non-Capital Creditors

Net Cash Inflow/(Outflow) from Operating Activities

	2019 €'000	2018 €'000
(Deficit)/Surplus (Non-Capital)	(288)	(89)
Add back deficit / (surplus) brought forward	86	130
Deficit / (Surplus) for current year	(172)	34
Deduct repayment of loan (Capital Element) charges against non-capital	0	0
Deduct interest and Dividend Income	0	0
Add back purchase of equipment from non-capital	0	0
Add back interest charged against non-capital	0	0
(Increase)/Decrease in Stocks	(9)	(2)
Decrease in HSE Debtors (Non-Capital)	(80)	(191)
(Increase) in Non-HSE and Non-Health Board Debtors	7	114
Increase/(Decrease) in Non-Capital Creditors	134	(18)
Net Cash Inflow/(Outflow) from Operating Activities	(100)	(63)

Leopardstown Park Hospital Board

Analysis of Changes in Net Debt
Note 19

	At 1st. Jan-19 €'000	Cash Flow €'000	Non Cash Changes €'000	At 31st Dec-19 €'000
Cash in Hand & Bank Balances	1,585	(74)	0	1,511
Bank Overdraft	(226)	(47)	0	(273)
	1,359	(121)	0	1,238
Loans	0	0	0	0
Debt due within one year	0	0	0	0
Debt due after one year	0	0	0	0
	0	0	0	0
Finance Lease: within one year	0	0	0	0
Finance Lease: From two to five years	0	0	0	0
	0	0	0	0
	1,359	(121)	0	1,238

Reconciliation of Net Cash Inflow to Movement in Net Debt
Note 20

	2019 €'000	2018 €'000
Increase/(Decrease) in cash in the year	(121)	(29)
Cash inflow / (Outflow) from increase / (decrease) in debt and lease financing	0	0
Changes in net debt resulting from cash flow	(121)	(29)
New Finance Leases taken out in the year	0	0
Changes in Net Debt	0	0
Net debt at beginning of year	1,359	1,388
Net debt at end of year	1,238	1,359

Board Members- Disclosure of Interests
Note 21

The Board adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interest by Board members and these procedures have been adhered to in the year. There were no transactions in the year in relation to Board's activities in which Board members had any beneficial interests.

LPH Foundation
Note 22

The LPH Foundation is an unincorporated association. It is a registered charity with Revenue and the Charity Regulatory Authority. The main object of the Foundation is the enhancement of care and support for residents, patients and clients (and their carers and families) of Leopardstown Park Hospital. The Directors of the Foundation are the Board members of the Leopardstown Park Hospital Board. The Foundation accounts are audited by an accounts and statutory audit firm. The consolidated accounts of the LPH Board incorporate the LPH Foundation accounts, as required under the Department of Health Accounting Standards for Voluntary Hospitals (1999).

In 2019, the Foundation provided income of €46,919 to the Hospital in line with their objects. This income is offset against the costs as part of the financial statements consolidation process.

Leopardstown Park Hospital Board

Board & Committee Members- Expenses
Note 23

Name	2019	2018
Mr. E. Magee	510	893
Ms. D. Duggan	0	0
Mr. D. Magan	0	129
Ms. E. Cogan	0	0
Mr. D. Duff	572	486
Ms. H. O'Neill	0	112
Ms. F. Ní Fhlannchadha	0	182
Mr. Martin Cowley	0	0
Total	1,082	1,780

All of the Board members expenses related to mileage and travel expenses and did not include any payment towards hospitality.

No Board members received any fees in respect of their Board related activities

The Leopardstown Park Hospital Board (Establishment) Order, 1979, specifically forbids the payment of fees, salaries etc to board members (Article 18, subsection 1).

Board Members - Attendance at board meetings
Note 24

	Scheduled	Attended
Mr. E. Magee	8	8
Ms. D. Duggan	8	8
Mr. D. Magan	8	8
Ms. E. Cogan	8	8
Mr. D. Duff	8	8
Ms. H. O'Neill	8	5
Ms. F. Ní Fhlannchadha	8	8

CEO's Remuneration
Note 25

	2019 €'000	2018 €'000
Basic Pay	110	104
Employers PRSI	2	2
Total	112	106

The CEO is a member of the Local Government Pension Scheme, and the entitlements in that regard do not extend beyond the terms of the model public service pension scheme. The value of retirement benefits earned in the period is not included above.

Premises
Note 26

The Board operates from a premises at Leopardstown Park which it occupies in agreement with the Leopardstown Park Hospital Trust. No rent is charged for the use of the premises

Pension Levy
Note 27

In 2019 an amount of €245k in pension levies (2018: €331k) was deducted and forms part of the determination for the year.

Consolidation**Note 28**

In accordance with Sec 1.8.1 of the Accounting Standards for Voluntary Hospitals, Leopardstown Park Hospital Foundation is consolidated with the financial statements of Leopardstown Park Hospital.

Reserves**Note 29**

	Non Capital Income & Expenditure €'000	Restricted Reserves €'000	Capital Reserves €'000	Total €'000
At 1 January 2019	(96)	1,831	5,332	7,067
Non Capital Income & Expenditure Deficit	(172)			(172)
Capitalised Fixed Assets movement			692	692
Restricted Reserve movement		(21)		(21)
At 31 December 2019	(268)	1,810	6,024	7,566

Note 30 Post Balance Sheet Event Covid-19

In 2020, the Covid-19 virus spread worldwide. In common with many other countries and health systems the impact of Covid on services and costs of providing ongoing services safely have been very significant. These were not anticipated within the funding envelope initially allocated at the start of 2020. As the hospital was advised in 2020 by the HSE that the Covid additional costs were to be addressed by separate funding, and additional funding was provided, there was no on going risk to the 2020 financial position.

Note 31

The Financial Statements were approved by the Board on 18th March 2021