



Consolidated Annual Financial Statements

For

Leopardstown Park Hospital Board

For The Year Ended 31/12/2016

Leopardstown Park Hospital Board

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Leopardstown Park Hospital Board

General Information

Board Members	Mr. Eugene Magee - Chairperson Ms. Diane Duggan Mr. Dermot Magan Ms. Elizabeth Cogan Prof Helen O'Neill Mr. Denis Duff Ms. F Ni Fhlannchadha
Chief Executive	Ms. Ann Marie O'Grady
Head Office:	Foxrock, 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.

Statement of Board Members' Responsibilities

The Board is required by the Leopardstown Park Hospital Board (Establishment) Order 1979 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Leopardstown Park Hospital Board and of its income and expenditure for that period.

In preparing those statements, the Board is required to :

Select suitable accounting policies and apply them consistently ;

Make judgements and estimates that are reasonable and prudent ;

Disclose and explain any material departures from applicable accounting standards and ;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that Leopardstown Park Hospital Board will continue in existence ;

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Leopardstown Park Hospital Board and to enable the Board to ensure that the financial statements comply with the Order and with accounting standards laid down by the Minister for Health. The Board is also responsible for safeguarding the assets of Leopardstown Park Hospital Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board


Mr. Eugene Magee- Chairperson


Mr. Dermot Magan - Board Member



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Leopardstown Park Hospital Board

I have audited the financial statements of Leopardstown Park Hospital Board for the year ended 31 December 2016 under Section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise the statement of accounting policies, the non-capital income and expenditure account, the capital income and expenditure account, the balance sheet, the cash flow statement and the related notes.

The financial statements have been prepared in the form prescribed under Section 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.

Responsibilities of the Members of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view in accordance with the Accounting Standards for Voluntary Hospitals, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Hospital's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with the Accounting Standards for Voluntary Hospitals approved by the Minister for Health, give a true and fair view in accordance with those standards, of the state of the Board's affairs at 31 December 2016 and of its income and expenditure for 2016.

In my opinion, the accounting records of the Board were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Hospital's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Patricia Sheehan

**For and on behalf of the
Comptroller and Auditor General
22 December 2017**

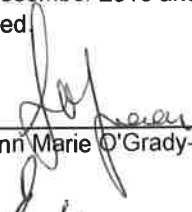
Certification of Chief Executive Officer and Chairperson

for the Year Ended 31st December 2016.

We certify that the consolidated financial statements of the Leopardstown Park Hospital Board for the year ended 31st December 2016 as set out herein are in agreement with the books of account 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 11 to 25 and the statement of accounting policies, pages 9 to 10, give a true and fair view of the state of affairs of the hospital at 31st December 2016 and of its income and expenditure and cash flow for the year then ended.

Signed

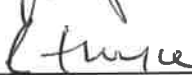


Ms. Ann Marie O'Grady- CEO

Date

21/12/17

Signed



Mr. Eugene Magee- Chairperson

Date

21/12/17

Statement on Internal Financial Control

Responsibility for the System of Internal Financial Control

On behalf of the Board of the Hospital we acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable and not absolute assurances that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The following is a description of the key procedures, which have been put in place by the Board, designed to provide effective internal financial control:

- there is an established organisation structure with clearly defined lines of responsibility;
- the Chief Executive and her staff have responsibility for the implementation and maintenance of internal financial control;
- regular management information;
- segregation of duties;
- system of delegation and accountability;
- comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board of the Hospital;
- regular reviews by the Hospital of periodic and annual financial reports which indicate financial performance against forecasts;
- setting targets to measure financial and other performances;
- clearly defined capital investment control guidelines;
- formal project management disciplines.

An Audit Committee is established, supported by an Internal Auditor. The Committee reports to the Board annually.

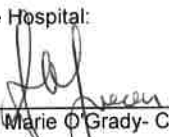
The Hospital's monitoring and review of the effectiveness of the system of internal financial control is based on internal audit work and on the work of officers within the Hospital who have responsibility for the development and maintenance of an appropriate financial control framework.

Statement on Internal Financial Control

Annual Review of Controls

We wish to advise that in the year ended 31st. December 2016 we did carry out a formal review of the internal financial controls of the Hospital.

Signed on behalf of the Hospital:

Signed 
Ms. Ann Marie O'Grady- CEO

Date 21/12/17

Signed 
Mr Eugene Magee- Chairperson

Date 21/12/17

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 date of the certification of these accounts by the Chief Executive.

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 € 3,809 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.

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.

**Consolidated Non-Capital Income & Expenditure Account
for the year ended 31st December 2016.**


Form 1

	Note	2016 €'000	2015 €'000
Cumulative Non-Capital Deficit/(Surplus) brought forward from the previous year		(167)	(476)
Pay			
Salaries	1	12,609	12,103
Superannuation and Gratuities	1	1,412	1,359
		14,021	13,462
Non-Pay			
Direct Patient Care	1	677	736
Support Services	1	1,270	1,210
Financial and Administrative	1	789	882
		2,736	2,828
Gross Expenditure for the year including deficit/(surplus) brought forward from previous year		16,590	15,814
Income			
	1	3,726	2,931
Net Expenditure for the year		12,864	12,883
Determination-Notified for the year (from HSE)		5,051	5,288
Fund-raising-Capital Only		0	0
HSE Fair Deal/Saver Grant	1	7,794	7,762
		12,845	13,050
Deficit/(Surplus) for the year carried forward to the following year		19	(167)

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 2016 have been included in the Income and Expenditure Account. The net deficit/(surplus) in both years arises from continuing operations. The statement of accounting policies on pages 9 and 10 and notes on pages 15 to 25 form part of these accounts. The financial statements, which were drawn up in compliance with the accounting standards laid down by the Minister for Health were approved by the Board on 21.12.2017.

On behalf of the Board

Signed


Ms. Ann Marie O'Grady- CEO

Date:

21/12/17

Signed


Mr. Eugene Magee- Chairperson

Date:

21/12/17

**Consolidated Capital Income & Expenditure Account
for the year ended 31st December 2016
Form 2**

Capital Income Sources

HSE-Capital Grant
HSE- Charge on non-capital Income & Expenditure
HSE- Non-Capital repayments of Loan Interest
EU Grants
Net proceeds of disposal
Other

Note	2016 €'000	2015 €'000
	0	50
3	0	0
	0	0
	0	0
	0	0
	40	45
	40	95

Total Capital Income

Capital Expenditure

Land
Buildings
Work in Progress
Equipment
Vehicles
Other

Capital Expenditure- Capitalised

Capital Expenditure- Not Capitalised

Total Capital Expenditure

	0	0
	0	0
	0	50
	0	3
	0	53
	0	0
	0	53

Transferred to Restricted Funds

(40)	(42)
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Opening (Surplus)/Deficit from previous year

0	0
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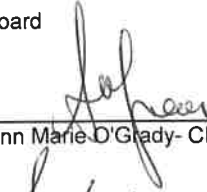
Closing (Surplus)/Deficit C/F to following year

0	0
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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 2016 have been included in the Income and Expenditure Account. The net deficit/(surplus) in both years arises from continuing operations. The statement of accounting policies on pages 9 and 10 and notes on pages 15 to 25 form part of these accounts. The financial statements, which were drawn up in compliance with the accounting standards laid down by the Minister for Health, were approved by the Board on 21.12.2017.

On behalf of the Board

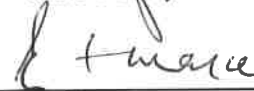
Signed


Ms. Ann Marie O'Grady- CEO

Date:

21/12/17

Signed


Mr. Eugene Magee- Chairperson

Date:

21/12/17

Leopardstown Park Hospital Board

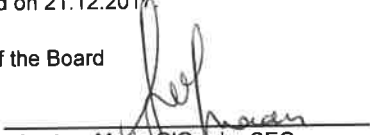
Consolidated Balance Sheet as at 31st December 2016
Form 3

	2016	2015
	€'000	€'000
<u>Fixed Assets</u>		
Tangible Assets	5,624	5,826
Financial Assets	0	0
	5,624	5,826
<u>Current Assets</u>		
Debtors	1,506	1,344
Stock	42	45
Investments	0	0
Cash in hand and bank balances	1,617	1,644
	3,165	3,033
<u>Creditors- Amounts falling due within one year</u>		
Creditors	1,156	946
Loans and overdraft	249	181
Obligations under Finance Leases	0	0
	1,405	1,127
Net Current Assets	1,760	1,906
Total Assets Less Current Liabilities	7,384	7,732
<u>Creditors- Amounts falling due after more than one year</u>		
Bank Loans	0	0
Obligations under Finance Leases	0	0
	7,384	7,732
<u>Capital and Reserves</u>		
Non-Capital Income & Expenditure Account		
Surplus/(Deficit)	(19)	167
Restricted Funds	1,779	1,739
Capital Income & Expenditure Account		
Surplus/(Deficit)	0	0
Capitalisation Account	5,624	5,826
	7,384	7,732

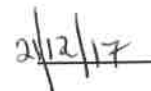
The financial statements, which include the accounting policies and notes, which were drawn up in compliance with the accounting standards laid down by the Minister for Health, were approved by the Board on 21.12.2017.

On behalf of the Board

Signed


Ms. Ann Marie O'Grady- CEO

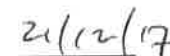
Date:



Signed


Mr. Eugene Magee- Chairperson

Date:




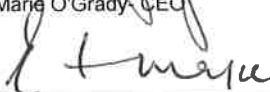
**Consolidated Cash Flow Statement
for the year ended 31st December 2016
Form 4**

	2016 €'000	2015 €'000
Net Cash Inflow / (Outflow) from Operating Activities	(135)	27
Returns on Investments and Servicing of Finance		
Interest Paid on Loans and Overdrafts	0	0
Interest Paid Re finance leases	0	0
Equity Dividends Received	0	0
Interest Received	0	0
Net Cash inflow From Servicing of Finance	0	0
Capital Expenditure		
Net surplus from Foundation activities	40	42
Expenditure from HSE Capital	0	(50)
Add back unpaid Capital Expenditure	0	0
Add back movements in finance lease obligations	0	0
Capital Expenditure - Not Capitalised	40	(8)
Payments from non-capital, re acquisition of fixed assets (net of trade in)	0	0
Receipts of sale of fixed assets (excluding trade-ins)	0	(31)
Net Cash (Outflow) From Capital Expenditure	0	0
	40	(39)
Net Cash (Outflow) Before Financing	(95)	(12)
Financing		
HSE Capital grant received	0	50
Receipts from other sources- acquisition of fixed assets	0	0
	0	50
Increase in investments	0	0
Capital element of finance lease rental repayments	0	0
	0	0
Cash Inflow/(Outflow) from movement in Debt and Lease Financing	0	0
Net Cash Inflow / (Outflow) from Financing	0	50
Net Cash Flow	(95)	38
Increase/(Decrease) in Cash in hand and bank balances	(95)	38
(Increase) / decrease in Loans Less Than One Year	0	0
(Increase) / decrease in Bank Loans More Than One Year	0	0
	(95)	38

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 21.12.2017.

On behalf of the Board

Signed 
Ms. Ann Marie O'Grady- CEO

Signed 
Mr. Eugene Magee- Chairperson

Date: 21/12/17

Date: 21/12/17

Leopardstown Park Hospital Board

Non-Capital Income and Expenditure -Details
Note 1

Pay

Management / Administration
 Medical / Dental I (NCHD's)
 Medical / Dental II (Consultants)
 Nursing
 Paramedical
 Catering & Housekeeping / Support Services
 Maintenance / Technical

	2016 €'000	2015 €'000
Management / Administration	1,036	993
Medical / Dental I (NCHD's)	174	172
Medical / Dental II (Consultants)	0	0
Nursing	8,416	7,941
Paramedical	727	791
Catering & Housekeeping / Support Services	2,256	2,206
Maintenance / Technical	0	0
	12,609	12,103
Pensions & Refunds	1,158	1,136
Gratuities / Lump Sums	254	223
Others		0
	1,412	1,359

	14,021	13,462
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Non-Pay

Direct Patient Care

Drugs & Medicines
 Medical Gases
 Medical & Surgical Supplies
 Other Medical Equipment
 Other Medical Equipment Supplies / Contracts On

	2016	2015
Drugs & Medicines	236	227
Medical Gases	20	25
Medical & Surgical Supplies	283	310
Other Medical Equipment	0	0
Other Medical Equipment Supplies / Contracts On	138	174
	677	736

Support Services

Catering Equipment
 Catering Provisions / Contracts On
 Heat, Power & Light
 Laundry, Cleaning & Washing Equipment
 Laundry, Cleaning & Washing Supplies / Contracts On
 Furniture, Crockery & Hardware
 Bedding & Clothing
 Maintenance Equipment
 Maintenance Materials Supplies / Contracts On
 Farm & Garden Equipment
 Farm & Garden Supplies / Contracts On
 Travel & Subsistence
 Transport of Patients
 Vehicle Purchases
 Vehicles Supplies / Contracts On

	2016	2015
Catering Equipment	0	0
Catering Provisions / Contracts On	394	391
Heat, Power & Light	280	306
Laundry, Cleaning & Washing Equipment	0	0
Laundry, Cleaning & Washing Supplies / Contracts On	179	189
Furniture, Crockery & Hardware	23	37
Bedding & Clothing	17	16
Maintenance Equipment	0	0
Maintenance Materials Supplies / Contracts On	300	193
Farm & Garden Equipment	0	0
Farm & Garden Supplies / Contracts On	17	5
Travel & Subsistence	4	9
Transport of Patients	36	42
Vehicle Purchases	0	0
Vehicles Supplies / Contracts On	20	22
	1,270	1,210

Leopardstown Park Hospital Board

Non-Capital Income and Expenditure -Details

	Note	2016 €'000	2015 €'000
Financial & Administrative			
Bank Interest			
Overdraft		0	0
Bank Charges		3	5
Other			
Insurance-Medical Defence	2	0	0
Insurance -Other	2	103	96
Audit		22	23
Legal		20	62
Office Expenses (Rent & Rates, Postage & Telephone)		96	101
Office Supplies / Contracts On		73	75
Computer Equipment		0	0
Computer Supplies / Contract On		61	122
Professional Services		83	94
Bad Debts Provision		0	0
Adjustment to Doubtful Debts provision		50	0
Misc Non-Capital Expenditure on Capital Projects	3	0	0
Miscellaneous Expenses	4	278	254
Bad Debt Provision		0	50
		789	882
Total Non-Pay		2,736	2,828
Total Gross Expenditure		16,757	16,290
Income			
Fair Deal Funding			
Money follows the patient		7,794	7,762
Patient Income			
In-Patients	5	2,280	2,113
Out-Patients	5	58	58
		2,338	2,171
Other Income			
Superannuation		299	318
Other Payroll Deductions		84	86
Income from External Agencies	6	953	287
Meals on Wheels		28	28
Canteen receipts		38	35
Other Income (Non-Capital)	7	(14)	6
		3,726	2,931
Total Income		3,726	2,931
Net Expenditure (Including Fair Deal funding)		5,237	5,597
Net Expenditure (Excluding Fair Deal funding)		13,031	13,359

Leopardstown Park Hospital Board

Insurance
Note 2

Medical Defence

Consultants
NCHD's

Other

Public Liability
Employers Liability
Property
Other

2016 €'000	2015 €'000
0	0
0	0
0	0
27	23
28	17
19	19
29	37
103	96

Miscellaneous Non-Capital Expenditure on Capital Projects

Note 3

Land
Buildings
Work in Progress
Equipment
Vehicles
Other

2016 €'000	2015 €'000
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Miscellaneous Expenses

Note 4

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

2016 €'000	2015 €'000
179	159
8	7
57	59
0	0
29	26
0	0
5	3
278	254

Leopardstown Park Hospital Board

Analysis of Patient Income
Note 5

In-Patients

Statutory In-Patient Charges
Private / Semi Private Charges
Long Stay Charges
Other In-Patient Charges

Out-Patients

Statutory Accident & Emergency Charges
Other Out-Patient Charges

Total Patient Income

Note	2016 €'000	2015 €'000
	0	0
	0	0
	2,280	2,113
	0	0
	2,280	2,113
	0	0
	58	58
	58	58
	2,338	2,171

Income From External Agencies
Note 6

St.James's Hospital
HSE-Eastern Region- Carman Centre Grant
HSE-Eastern Region- Transport Grant
HSE-Additional Funding 2016
HSE-Refund of Agency Costs
HSE-Grant towards Energy Efficiency Works (nett of refund)

	2016 €'000	2015 €'000
	100	152
	113	113
	22	22
	400	0
	246	0
	72	0
	953	287

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

Shop / Restaurant Sales
Car Parking
Public Telephones
Pharmacy / Stores Sales- Staff & Patients
Recoverables
Insurance Claims
FAS Grants
Rent / Licences / Franchises, etc.
PP Admin. Charges
Fund-raising- Non-Capital only
Sundries
Equity Dividend Received
Interest Received

	2016 €'000	2015 €'000
	0	0
	0	0
	0	0
	9	6
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	(23)	0
	0	0
	0	0
	(14)	6

Leopardstown Park Hospital Board

Summary Pay Analysis (Memorandum Only)

Note 8

	2016 €'000	2015 €'000
Basic Pay	8,209	7,704
Overtime	151	52
Premium Pay	954	780
Shift Allowance		260
Holiday / Public Holiday premiums	0	0
Higher Degree	0	0
Special Nursing	0	0
On Call / Standby	10	10
PRSI Employer	939	850
Travel Allowance	249	132
Agency Costs	1,769	2,316
	12,281	12,104

Average number of employees (excluding agency)	219.92	205.95
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A HSE review group has indicated to the hospital that an on-call allowance to one officer was subject to an ongoing review. The HSE has agreed to the retention of the allowance on a red circle basis personal to the postholder.

Range of Total Employee Benefits

Note 8b

		Number of Employees	
From	To	2016	2015
€60,000	- €69,999	9	8
€70,000	- €79,999	2	2
€80,000	- €89,999	0	0
€90,000	- €99,999	2	1

Reconciliation of Expenditure to Cost of Services

(Memorandum Only)

Note 9

	2016 €'000	2015 €'000
Net Expenditure- Current Year	13,031	13,359
Deduct		
Purchase of Equipment & Vehicles from Non-Capital	0	31
Funding of Capital Projects & Balances from Non-Capital	0	0
Loan Repayments- Principal Only	0	0
Total Deductions	0	31
Sub-Total	13,031	13,328
Add		
Depreciation Charge for the Year	202	217
Running Cost of Service	13,233	13,545

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	2016 €'000	2015 €'000
	4,704	4,844
	4,234	4,495
	470	349
	349	715
	(349)	(715)
	0	0

Total Balance of Approved Non-Capital Determination Due From HSE

470	349
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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.

2016 €'000	2015 €'000
7,794	7,762
7,116	7,109
678	653
653	616
(653)	(616)
0	0

Total Balance of Fair Deal Due from HSE

678	653
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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
 Balance due from HSE re Previous year(s) as at 1st Jan.
 Balance due from HSE re Previous year(s) as at 31st Dec.

2016 €'000	2015 €'000
0	50
0	(50)
0	0
0	75
0	(75)
0	0

Total Balance of Capital Grants Due From HSE

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

1,148	1,002
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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

2016 €'000	2015 €'000
0	31
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	31
0	0
0	31

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 01/01/2016	7,911	2,994	303	11,208
Transfer from Work-in -Progress	0	0	0	0
Sub-Total	7,911	2,994	303	11,208
Additions from Capital	0	0	0	0
Additions from Non-Capital	0	0	0	0
Disposals during the year at Gross Book Value	0	0	0	0
Revaluations	0	0	0	0
Cost / Valuation at 31/12/2016	7,911	2,994	303	11,208

Accumulated Depreciation at 01/01/2016	2,209	2,870	303	5,382
Depreciation charge for year	158	44	0	202
Reclassification	0	0	0	0
Accumulated Depreciation at 31/12/2016	2,367	2,914	303	5,584

Net Book Amount at 31/12/2016	5,544	80	0	5,624
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Net Book Amount at 31/12/2015	5,702	124	0	5,826
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Leopardstown Park Hospital Board

Debtors

Note 13

	2016	2015
Note	€'000	€'000
HSE- Revenue Grant Due	10 470	349
HSE- Capital Grant Due	10 0	0
HSE- Fair Deal Grant Due	10 678	653
HSE Debtors	1,148	1,002
HSE Other Grant	0	0
Patients (Closing Ledger Balance)	349	302
Less: Provision for bad & doubtful debts	(105)	(50)
Other	49	57
Prepayments	65	33
Non-HSE Debtors	358	342
Total	1,506	1,344

Stocks

Note 14

	2016	2015
	€'000	€'000
Drugs & Medicines	15	18
Medical Gases	0	0
Medical & Surgical Supplies	7	16
Sterile Supplies	0	0
Provisions	6	3
Laundry / Cleaning	4	3
Bedding / Clothing	0	0
Furniture / Crockery	0	0
Heat / Power/ Light Supplies	0	0
Maintenance Supplies	3	1
Office Supplies	7	4
Computer Supplies	0	0
Shop	0	0
	42	45

Creditors

Note 15

	2016	2015
	€'000	€'000
Creditors- Capital	0	0
Creditors- Non-Capital	188	115
Creditors -Taxation	265	267
Creditors -Wages and Salaries	317	214
Creditors -Other	386	350
	1,156	946

Leopardstown Park Hospital Board

Bank Loans- Greater than one year

Note 16

Bank Loans
Deficit Bank Loan Account
Deficit-Financing Account

2016 €'000	2015 €'000
0	0
0	0
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

2016 €'000	2015 €'000
5,826	5,962
0	50
0	31
5,826	6,043
0	0
0	0
202	217
202	217
5,624	5,826

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

2016 €'000	2015 €'000
(19)	167
(167)	(476)
(186)	(309)
0	0
0	0
0	31
0	0
3	(3)
(146)	404
(16)	(13)
210	(83)
(135)	27

Leopardstown Park Hospital Board

Analysis of Changes in Net Debt

Note 19

	At 1st Jan-16 €'000	Cash Flow €'000	Non Cash Changes €'000	At 31st Dec-16 €'000
Cash in Hand & Bank Balances	1,644	(27)	0	1,617
Bank Overdraft	(181)	(68)	0	(249)
	1,463	(95)	0	1,368
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
	1,463	(95)	0	1,368

Reconciliation of Net Cash Inflow to Movement in Net Debt

Note 20

	2016 €'000	2015 €'000
Increase/(Decrease) in cash in the year	(95)	38
Cash Inflow / (Outflow) from increase / (decrease) in debt and lease financing	0	0
Changes in net debt resulting from cash flow	(95)	38
New Finance Leases taken out in the year	0	0
Changes in Net Debt	0	0
Net debt at beginning of year	1,463	1,425
Net debt at end of year	1,368	1,463

Board Members- Disclosure of Interests

Note 21

The Board adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interest by Board members and these procedures have been adhered to in the year.

Leopardstown Park Hospital Board

Board members- Expenses
Note 22

Name	2016	2015
Mr. E. Magee	762	3,253
Ms. D. Duggan	0	348
Mr. D. Magan	0	366
Ms. E. Cogan	0	231
Mr. D. Duff	626	352
Prof. H. O'Neill	0	269
Ms. F. Ni Fhlannchadha	0	295
Total	1,388	5,114

The € 624 in the Board expenses is relating to 2015 expenses that were not recognised in 2015 due to late submission.

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

CEO's Remuneration
Note 23

	2016 €'000	2015 €'000
Basic Pay	90	81
Employers PRSI	2	2
Total	92	83

Premises
Note 24

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 25

In 2016 an amount of €347k in pension levies (2015: €444k) was deducted and forms part of the determination for the year.

Consolidation
Note 26

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.