Daughters of Charity Disability Support Services Company Limited by Guarantee

Annual Report

Financial Year Ended 31 December 2019

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DIRECTORS AND OTHER INFORMATION

Directors

Sr Goretti Butler
Sr Justine O'Brien
Sr Sheila Ryan
Sr Bernadette MacMahon
Sally Byrne
Noel Kidney
Daniel O'Hare
Michael Doyle (resigned 26 November 2019)
John O'Quigley
Rory Staines
Sile Parsons (appointed 25 February 2020)
Kieran Murphy (appointed 27 August 2019)

Bankers

AIB Bank
7/12 Dame street
Dublin 2

Secretary and registered office

Sr Justine O'Brien
St. Catherine's Provincial House
Dunardagh
Temple Hill
Blackrock
Co. Dublin

Independent auditors

PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
One Spencer Dock
North Wall Quay
Dublin 1

Solicitors

Byrne Wallace
88 Harcourt Street
Dublin 2

Sweeney McGann
67 O'Connell Street
Limerick

Hammond and Associates
23 Albert Road Upper
Glenageary
Co. Dublin

Mason Hayes and Curran
South Bank House
Barrow Street
Dublin 4

Willian Fry
2 Grand Canal Square
Dublin 2

Company registered number: 527694

CHY (Revenue) Number: 21097

Registered Charity Number: 20084035

DIRECTORS' REPORT

The directors present their annual report for the year ended 31 December 2019.

Statement of directors' responsibilities
The directors are responsible for preparing the annual report in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (United Kingdom Accounting standards, comprising FRS 102 ''The Financial Reporting Standard applicable in the UK and Republic of Ireland'', and the Companies Act 2014). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014.

The directors are responsible for the maintenance and integrity of the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Accounting records
The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at St. Vincent's Centre, Navan Road, Dublin 7, St. Vincent's Centre, Lisnagry, Co. Limerick and St. Anne's Centre, Sean Ross Abbey, Roscrea, Co. Tipperary,

Principal activities and review of the business
The principal activity of the company is the provision of supports to persons with an intellectual disability across Dublin, Limerick and North Tipperary/Offaly areas. The company's main source of income comes from an annual HSE revenue grant which is used for the day-to-day running costs of the disability service. In 2019, the company generated a surplus of €550,399 (2018: €14,454,943). The decrease in the year was largely due to the recognition of a non-recurring gain on donated properties in the prior year.

The Daughters of Charity of St Vincent de Paul commenced providing specialised services to persons with intellectual disability on 1 January 1926. For many years the disability support services were managed by a Board of Management comprising of members of the Daughters of Charity of St Vincent de Paul and lay people. In 2014 it was agreed to establish a separate company to manage the Disability Services. These services were transferred to the Daughters of Charity Disability Support Services CLG on 1 January 2015. The company continues to use, free of charge, many properties belonging to the Daughters of Charity of St Vincent de Paul.

DIRECTORS' REPORT - continued

Principal activities and review of the business – continued
The services currently provided by the company had previously been provided by three unincorporated entities, namely:

- Daughters of Charity Service for Persons with Intellectual Disability Dublin
- Daughters of Charity Service for Persons with Intellectual Disability Limerick
- Daughters of Charity Service for Persons with Intellectual Disability North Tipperary/Offaly

Directors and secretary's interests in shares
The names of the persons who were directors at any time during the year ended 31 December 2019 are set out below. Unless indicated otherwise, they served as directors for the entire year.

Sr Goretti Butler
Sr Justine O'Brien
Sr Sheila Ryan
Sr Bernadette MacMahon
Sally Byrne
Noel Kidney
Daniel O'Hare
Michael Doyle (resigned 26 November 2019)
John O'Quigley
Rory Staines
Kieran Murphy (appointed 27 August 2019)

In accordance with the Articles of Association one third of the directors, or if their number is not a multiple of three then the nearest number to one-third, shall retire from office. At the Annual General Meeting to be held in 2020 the following directors shall retire and being eligible, offer themselves for re-election:

Sr Sheila Ryan
Sr Bernadette MacMahon
Noel Kidney
Danny O'Hare

The directors and secretary had no interest in the shares of the company or any related company at 31 December 2019, as defined in paragraph 329 of the Companies Act 2014.

Results and dividends
The surplus for the year ended 31 December 2019 amounted to €550,399 (2018: €14,454,943). The actual result for the prior year, excluding the gain arising from the recognition of a number of the donated properties (net of depreciation), was a surplus of €312,314.

The company is precluded by its Memorandum and Articles of Association from paying a dividend either as part of its normal operations or on distribution of the company's assets in the event of it being wound up. All income must be applied solely towards the charitable objectives of the company.

Charitable and political donations
During the period, the company made no charitable or political donations.

DIRECTORS' REPORT - continued

Principle risks and uncertainties
Over and above COVID-19, the directors have identified five areas where major risks may occur:

- Governance
  The directors have established four sub-committees to provide governance and oversight of what they consider the main areas affecting governance namely:
  - Quality and risk
  - Finance and audit
  - Remuneration
  - Nominations
  - Service ethics
- Operational
  Regular meetings take place with the Health Service Executive to ensure all services are being carried out in accordance the Service Level Arrangement.
- Financial
  Regular reviews by the Board of Directors of monthly financial reports which clearly indicate financial performance.

The directors have reviewed the measures in place to address these risks. Of key importance underlying each of these risks is the directors' awareness of the risk associated with the care of children and adults with disabilities. The purpose of the fore mentioned sub-committees is to ensure the systems, procedures and services delivered are adequate to ensure the care and safety of service users and staff at all times.

COVID-19
Recent developments, in relation to COVID-19, have created a level of uncertainty for the company's activities and cash flows.

We have considered the risks that coronavirus poses to the organisation and the actions we are taking to mitigate the impact. Although all non-essential services are temporarily closed in Ireland at this time, the services provided by Daughters of Charity are considered to be essential, and we are continuing to operate most of our services, albeit that we have had to introduce various social distancing and other health and safety protocols in executing our services.

We have no experience of a similar crisis so there is no way of predicting the extent that the full effect coronavirus will have on our organisation in general, our occupants and the resulting demand for our services. It is not yet clear how widespread the virus will be at any one time, how long the pandemic will last and what the medium to long term effect of this pandemic will be on availability of staff. At this time, it is unclear how long the government mandated closures and social distancing measures will be in place for, however, it is likely that they will continue to impact on how our services are executed for some time. Our priority is to do all we can to keep our workplace as safe as possible for staff.

While the company has incurred significant additional expenditure in safeguarding residents, the consequent closure of day and respite services, reduced agency usage, "social distancing", and deferred maintenance are in themselves reducing net expenditure. In effect, because the company is not providing the full range of services, there are significant savings. Management have established isolation hubs and acquired a certain amount of Personal Protection Equipment ("PPE"). However, this expenditure could be considered "once off" in nature as the HSE have undertaken to provide all PPE supplies. The HSE have indicated that any incremental COVID-19 costs will be funded.

In line with this, the company has updated its forecasts to reflect the impact of a potential loss of some revenue and increase of some expenditures over the next 12 months. The output of that exercise has identified that the largest expense incurred to date is approximately €1m in respect of PPE, adapting premises as isolation units, purchase of medical equipment and additional IT Equipment to enable staff to work from home. A significant feature of COVID-19 is the closure of all-day services and certain respite services. The staff who normally provide these services are being re-deployed to residential services in order to address and staff shortages as a result of staff themselves becoming infected or having to self-isolate for other reasons. In order to reduce the risk of infection, the company has ceased using agency staff and the day service and respite staff are now filling these vacancies.

DIRECTORS' REPORT - continued

COVID-19 - continued
We have also considered various measures we could take to control costs and conserve cash within the organisation, in the event that the social distancing and other pandemic mitigation measures last for a significant period of time.

The updated forecasts are based on management's best estimate of the likely impact on income and costs based on information known at this time. Management are comfortable that the forecasts will ensure that cash flows are sufficient to meet the company's obligations as they fall due for the period of at least 12 months from signing the financial statements.

There will be many challenges to our working practices as the pandemic develops and we are putting plans in place to protect our most vulnerable employees and residents, and to comply with differing levels of Government restrictions and cope with illness throughout the organisation. We are confident that as an organisation we have the ability to manage through this challenging time. Therefore, these financial statements have been prepared on a going concern basis.

Events since the end of the financial year
Coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The disease was first identified in 2019 in Wuhan, the capital of China's Hubei province, and has since spread globally, resulting in the ongoing 2019–20 coronavirus pandemic. The earliest known infection occurred on 17 November 2019 in Wuhan, China. The World Health Organization (WHO) declared the 2019–20 coronavirus outbreak a Public Health Emergency of International Concern (PHEIC) on 30 January 2020 and a pandemic on 11 March 2020.

COVID 19 is considered to be a non-adjusting post balance sheet date. The impact of COVID 19 has been considered above in detail under risks and uncertainties

Disclosure of information to auditors
The directors in office at the date of this report have each confirmed that:

- as far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- he/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Independent auditors
The Auditor, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board

Sr G Butler

Sr J O'Brien

Date: 23 June 2020

Independent auditors' report to the members of Daughters of Charity Disability Support Services Limited by Guarantee

Report on the audit of the financial statements

Opinion

In our opinion, Daughters of Charity Disability Support Services Limited by Guarantee's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2019 and of the company's surplus and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report, which comprise:

- the balance sheet as at 31 December 2019;
- the statement of comprehensive income for the year then ended;
- the statement of changes in equity for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report and Financial Statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2019 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for 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.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Companies Act 2014 exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Aisling Fitzgerald
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
23 June 2020

STATEMENT OF COMPREHENSIVE INCOME
Financial Year Ended 31 December 2019

	Notes	2019 €	2018 €
State funding	8	126,818,882	123,215,779
Other income	8	5,015,750	5,124,131
Non-recurring gain - donated properties	8	878,278	15,385,971
Total income	8	132,712,910	143,725,881
Administrative expenses	9	(132,162,511)	(129,270,938)
Surplus before taxation		550,399	14,454,943
Taxation	11	-	-
Surplus for the financial year		550,399	14,454,943
Other comprehensive income		-	-
Total comprehensive income for the year		550,399	14,454,943

BALANCE SHEET
As at 31 December 2019

	Notes	2019 €	2018 €
Fixed assets			
Tangible assets	12	28,261,325	29,073,588
Current assets			
Debtors	13	7,802,799	8,577,277
Cash at bank and in hand		4,403,749	1,640,274
		12,206,548	10,217,551
Creditors: amounts falling due within one year	14	(13,545,356)	(12,919,021)
Net current liabilities		(1,338,808)	(2,701,470)
Net assets		26,922,517	26,372,118
Capital and reserves			
Profit and loss account	17	26,922,517	26,372,118
Total equity		26,922,517	26,372,118

The financial statements were approved and authorised for issue by the board on 23 June 2020.

Sr G Butler

Sr J O'Brien

STATEMENT OF CHANGES IN EQUITY
Financial Year Ended 31 December 2019

	Note	Profit and loss account €
Balance at 1 January 2018 as previously stated		11,917,175
Total comprehensive income for the year		14,454,943
At 31 December 2018		26,372,118
Balance at 1 January 2019		26,372,118
Total comprehensive income for the year		550,399
At 31 December 2019		26,922,517

STATEMENT OF CASH FLOWS
Financial Year Ended 31 December 2019

	Notes	2019 €	2018 €
Cash generated from operations	20	2,954,574	3,243,063
Net cash generated from operating activities		2,954,574	3,243,063
Cash flows from investing activities			
Payments to acquire tangible fixed assets		(426,099)	(309,755)
Sale of fixed assets		235,000	-
Net cash flow utilised in investing activities		(191,099)	(309,755)
Net increase in cash and cash equivalents		2,763,475	2,933,308
Cash and cash equivalents at 1 January		1,640,274	(1,293,034)
Cash and cash equivalents at 31 December		4,403,749	1,640,274
Cash and cash equivalents consist of:			
Cash at bank and in hand		4,403,749	1,640,274
Cash and cash equivalents		4,403,749	1,640,274

NOTES TO THE FINANCIAL STATEMENTS

1 General information

The principal activity of the company is providing support to persons with an intellectual disability in the Dublin, Limerick and North Tipperary/Offaly areas.

2 Statement of compliance

The financial reporting framework that has been applied in their preparation is the Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and Irish law). The entity financial statements have been prepared on a going concern basis.

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) Basis of preparation
The entity financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation or uncertainty at the end of the financial year. It also requires the directors to exercise their judgement in the process of applying the company’s accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

(b) Foreign currency
The company’s functional and presentation currency is the euro, denominated by the symbol “€”.

(c) Income
State funding represents amounts received from state agencies (primarily the HSE) to enable the company to provide services. Such revenue grants are recognised once the granting agency has indicated the allocation of grant assistance to the company.

State funding includes amounts deducted from employee payroll in respect of pension as the HSE has indicated that such amounts should be recognised as income of the company. Such income is recognised as it is deducted.

Income in respect of residential support maintenance and accommodation contributions\long stay charges represents contributions payable by patients and it is recognised as it is arises.

Other income is recognised when the company has entitlement to the funds and assets, any performance conditions attached to the items of income have been met and it is probable that the income will be received and the amount can be measured reliably.

Donated assets or cash are recognised in the financial statements when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. 6 December 2018 is considered to be the accounting reference date for the transfer of certain properties to the company as this was the date that the declarations of trust for the transfer of properties was signed.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(d) Employee benefits

The company provides a range of benefits to employees, including short term employee benefits such as paid holiday arrangements and post-employment benefits (in the form of defined benefit or defined contribution pension plans).

(i) Short term employee benefits

Short term employee benefits, including wages and salaries, paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. An expense is recognised in the profit and loss account when the company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

(ii) Post-employment benefits

Superannuation benefits for the employees are governed by the Nominated Health Agencies Superannuation Scheme (NHASS) or the Single Public Service Pension Scheme (SPSPS). The NHASS and SPSPS are State plans for the purposes of FRS 102.

The NHASS is administered, funded and underwritten by the Department of Health. The company operates as an agent in the operation of the scheme and does not contribute financially to the scheme.

The directors believe that the liability in respect of pension benefits payable to employees who are members of the NHASS will be met in full by the Department of Health, the company is not exposed to the actuarial risk arising from the NHASS and from the company’s perspective the NHASS is, in substance, a defined contribution scheme.

Contributions from employees who are members of the scheme are credited to the Income and Expenditure account when received. Payments in respect of pensions and lump sum payments are charged to the Income and Expenditure account as amounts become payable.

With effect from 1 January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. Most new employees will be members of the Single Public Service Pension Scheme (SPSPS). Pension contributions are remitted to the Department of Public Expenditure and Reform. The administration of the scheme is operated by the Department of Public Expenditure and Reform. The Department of Public Expenditure and Reform is responsible for the payment of lump sums and pensions on behalf of the SPSPS without recourse to the company.

(e) Operating leases

Operating leases do not transfer substantially all the risks and rewards of ownership to the lessor. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease.

(f) Tangible fixed assets

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, cost directly attributable to bringing the asset to the location and condition necessary for its intended use, removal and restoration costs.

(i) Deprecation and residual values

Deprecation on assets is calculated using the straight-line method over their estimated useful lives, as follows:

Leasehold improvements	2.5%
Land and buildings	2.5%
Vehicles	20%
Office equipment and furniture	20%

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(f) Tangible fixed assets - continued

(i) Depreciation and residual values - continued

The assets residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any charge in either the residual value or the useful life is accounted for prospectively.

(ii) Subsequent additions

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the company and the cost can be measured reliably.

Repairs and maintenance costs are expensed as incurred.

(iii) De-recognition

Tangible fixed assets are derecognised on disposal or when no economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in profit and loss.

(g) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired, an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(g) Financial instruments - continued

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

4 Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements made in the process of preparing the charity entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Tangible fixed assets depreciation and useful economic lives

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 12 for the carrying amount of the tangible fixed assets.

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Donated services and properties

Donated professional services and donated properties are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that the economic benefit can be measured reliably.

On receipt, donated professional services and donated properties are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain on the open market; a corresponding amount is then recognised in expenditure (for professional services) and tangible assets (for donated properties) in the period of receipt.

Beneficial ownership of properties
The company uses properties belonging to the Daughters of Charity of St Vincent de Paul to provide charitable services. On 6 December 2018, the company recognised these properties at their respective fair values on the balance sheet with a corresponding amount being recognised as income in the statement of comprehensive income. The total fair value of the properties recognised amounted to €14,165,000 (see note 8 and note 12).

6 Going concern

The Company has net assets of €26.923m, net current liabilities of €1.339m and cash balance of €4.404m. The Company furthermore generated an operating surplus of €550k for the current year.

The Daughters of Charity Disability Support Services is primarily dependent on funding from the HSE to enable it to continue as a going concern.

The Company meets its day-to-day working capital requirements through its cash balances. The company is primarily dependent on the HSE for funding and is confident that the HSE will advance additional funding to manage the net current liability situation should the situation arise.

We have modelled the likely effects of COVID 19 on our cash forecast for the next 12 months, and we are comfortable that the company will be in a position to meet its obligations as they fall due. The directors are comfortable that the forecasts they have prepared have considered a number of sensitivities, including a range of outcomes, and that in all cases their remains sufficient mitigation measures available to the directors to ensure that cash-flows are managed and that the company can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. Therefore, these financial statements have been prepared on a going concern basis.

The company will continue to address these operational cash requirements through a combination of additional funding from the HSE and the conversion of agency staff to employees. If additional funding from the HSE is not forthcoming and/or the agency conversion process proves unsuccessful then the company will consider reducing services to Service Users and their families. These measures should generate sufficient resources to enable the company to continue as a going concern. Furthermore, the HSE has not given any indication that it will withdraw its financial support from the company in foreseeable future.

NOTES TO THE FINANCIAL STATEMENTS - continued

7 Total income

Total income for the year is made up as follows:

	2019 €	2018 €
State funding		
HSE - Dublin Allocation for service provision (S38 Health Act funding) Dublin Service	69,040,704	67,594,189
HSE - Mid West Allocation for service provision (S38 Health Act funding) Limerick Service	31,315, 675	29,194,226
HSE - Mid West Allocation for service provision (S38 Health Act funding) North Tipperary Service	14,982,971	14,465,582
HSE - Naas Allocation for service provision (S38 Health Act funding) North Tipperary Service	280,488	370,029
HSE - Mid Leinster Allocation for service provision (S38 Health Act funding) North Tipperary Service	1,731,736	1,771,726
Sub total	117,351,574	113,395,752
HSE - Mid West Allocation for service provision (S38 Health Act funding) ELCS Limerick Service	1,672,296	1,643,037
HSE - Mid West (S38 Health Act funding) Miscellaneous funding - Limerick Service	880,732	924,080
HSE - Mid West (S38 Health Act funding) Miscellaneous funding - North Tipperary Service	263,907	214,577
HSE - Naas (S38 Health Act Funding) Miscellaneous funding - North Tipperary Service	35,135	12,515
HSE - Mid Leinster (S38 Health Act Funding) Miscellaneous funding - North Tipperary Service	-	70,339
HSE - Dublin - invoiced services (S38 Health Act funding) Dublin Service	973,109	619,474
HSE - Dublin - Pathways (S38 Health Act funding) Dublin Service	-	45,404
HSE - Dublin - Minor Capital	-	125,000
Department of Education & Skills - Development and Education Centre	-	149,177
Department of Education & Skills - Development Education Centre – ASD	391,706	207,000
SEI Grant	42,903	-
Department of Education & Skills - VEC	66,582	44,328
Superannuation contributions - NHASS	2,670,090	2,722,776
Additional superannuation contribution	2,470,848	3,042,320
Sub total	9,467,308	9,820,027
Total state funding	126,818,882	123,215,779
Other income		
RSSMAC's	4,241,133	4,261,695
Social welfare refunds	366,694	500,973
Canteen	107,643	113,342
Sundry income	300,280	248,121
Total other income	5,015,750	5,124,131

NOTES TO THE FINANCIAL STATEMENTS - continued

8 Total income - continued

	2019	2018
	€	€
Donated properties		
Leasehold improvements – note 12	878,278	1,220,971
Transfer of beneficial ownership of properties to the company – note 12	-	14,165,000
Total donated properties	878,278	15,385,971
Total income	132,712,910	143,725,881

9 Administrative expenses

	2019	2018
	€	€

Expenditure is made up as follows:

	2019	2018
Staff costs – note 10	113,916,148	110,618,912
Other administrative expenses	18,246,363	18,652,026
Total expenditure	132,162,511	129,270,938

Auditors remuneration

Remuneration (including expenses + VAT) for the statutory audit and other services carried out for the company by the company's auditors is as follows:

	2019	2018
Audit of entity financial statements	55,364	52,336

Other administrative expenses for the year includes:

	2019	2018
- Depreciation on tangible assets – note 12	1,009,237	996,970
- Operating lease rentals	476,548	405,783

10 Employee information

	2019	2018
	Number	Number

(i) Employees

The average number in whole-time equivalents of persons employed by the company during the year, analysed by category is as follows:

	2019	2018
Management and administration	107	101
Medical	4	4
Nursing	494	523
Health and social care professionals	321	313
General support services	144	145
Other patient and client care	778	763
	1,848	1,849

NOTES TO THE FINANCIAL STATEMENTS - continued

10 Employee information - continued

	2019 €	2018 €
(ii) Staff costs		
Staff costs comprise:		
Wages and salaries	97,326,513	94,355,142
Social insurance costs	9,428,674	9,162,624
Other retirement benefit costs	7,160,961	7,101,146
	113,916,148	110,618,912
(iii) Directors		
Emoluments:	-	-
Benefits under long term incentive schemes	-	-
Contributions to retirement benefit schemes:		
- Defined benefit scheme	-	-
- Defined contribution scheme	-	-
	-	-

None of the directors are in receipt of any remuneration or benefits of any kind from the company.

	2019 €	2018 €
(iv) Key management compensation		
Key management includes the members of senior management. The compensation paid or payable to key management for employee services is shown below:		
Salaries and other short-term benefits	948,855	922,492
Social insurance costs	96,287	91,738
Total key management compensation	1,045,142	1,014,230

The CEO received remuneration of €115,803 (2018: €37,440). The CEO was appointed 3 September 2018).

	2019 Number	2018 Number
(v) The number of higher paid employees was:		
In the band €60,001 to €70,000	223	188
In the band €70,001 to €80,000	95	61
In the band €80,001 to €90,000	27	17
In the band €90,001 to €100,000	9	5
In the band €100,001 to €110,000	2	3
In the band €110,001 to €120,000	2	1
In the band €140,001 to €150,000	-	1
In the band €170,001 to €180,000	1	-
In the band €280,001 to €290,000	1	1
In the band €310,001 to €320,000	1	1
	361	278

The salary bands from €60,000 to €320,000 above include Clinical Director and Consultant Psychiatrists for the Disability health service and the leadership teams of the three regions. It also includes salary, premiums and overtime for nurse managers, nurses and other staff who work weekends and bank holidays which is needed as part of running a residential service.

11 Taxation

The company has been granted charitable tax exemption by the Revenue Commissioners.

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Tangible assets

	Leasehold improvements €	Land and buildings €	Office equipment and furniture €	Vehicles €	Total €
Cost					
At 31 December 2018	15,124,456	14,165,000	802,990	520,676	30,613,122
Additions	176,073	207,223	1,572	41,231	426,099
Disposals	-	(235,000)	-	-	(235,000)
At 31 December 2019	15,300,529	14,137,223	804,562	561,907	30,803,221
Deprecation					
At 31 December 2018	(726,816)	(354,125)	(312,276)	(146,317)	(1,539,534)
Charge for the year	(382,513)	(353,431)	(160,912)	(112,381)	(1,009,237)
Disposals	-	5,875	-	-	5,875
At 31 December 2019	(1,109,329)	(701,681)	(473,188)	(258,698)	(2,542,896)
Net book value					
At 31 December 2018	14,397,640	13,810,875	490,714	374,359	29,073,588
At 31 December 2019	14,191,200	13,435,542	331,374	303,209	28,261,325

Up until 6 December 2018, the Daughters of Charity of St Vincent de Paul Order held the beneficial ownership and legal title to various properties which were used by Daughters of Charity Disability Support Services CLG in providing services to clients. On 6 December 2018, a declaration of trust was signed between the Order and the Daughters of Charity Disability Support Services CLG which transferred the beneficial ownership of various properties for nil consideration to Daughters of Charity Disability Support Services CLG. The properties were valued on 28 October 2018 by De Courcy Estate Agents and Lloyd Daly & Associates Ltd on the basis of fair market value on an existing use basis at the date of transfer.

NOTES TO THE FINANCIAL STATEMENTS - continued

13 Debtors

	2019 €	2018 €
Amounts falling due within one year:		
Prepayments	1,079,073	876,314
Other debtors	559,034	517,598
Amounts due from the HSE	6,164,692	7,183,365
Provision for bad debts	-	-
	7,802,799	8,577,277

14 Creditors

	2019 €	2018 €
Amounts falling due within one year:		
Trade creditors	1,174,782	1,583,317
Other creditors and accruals	9,895,996	8,716,215
PAYE/PRSI	2,474,578	2,619,489
	13,545,356	12,919,021

Trade and other creditors are payable at various dates in the three months after the end of the financial year in accordance with the creditors usual and customary credit terms. Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

15 Post-employment benefits

All staff employed by the company are members of either Nominated Health Agencies Superannuation Scheme (NHASS) or the Single Public Service Pension Scheme (SPSPS).

Nominated Health Agencies Superannuation Scheme (NHASS)
The NHASS is a ‘pay as you go’ state plan administered, funded and underwritten by the Department of Health. It is the Directors' understanding that the funds required in the future to pay pension benefits under the NHASS, as they arise will be reimbursed to the company in full by the Department of Health or the HSE.

Therefore, the Directors have concluded that from the entity’s perspective the NHASS is, in substance, a defined contribution scheme and that it is not necessary for the financial statements of the company to include any liability at the balance sheet date in respect of pension entitlements accrued to that date by employees of the company, nor the disclosure requirements of FRS 102 in respect of defined benefit schemes. The above issue is similar to that applying in the majority of publicly funded organisations.

In the year ending 31 December 2019 the company received €2,670,090 (2018: €2,722,776) in contributions from members of the NHASS. The company also received €4,782,099 (2018: €4,482,655) from the HSE in respect of the NHASS costs, this amount is included with the main revenue grant received from the HSE during the year. €7,160,961 (2018: €7,101,146) was paid out in lump sums and pensions during the year. All these amounts are included in the Statement of Comprehensive Income.

NOTES TO THE FINANCIAL STATEMENTS - continued

15 Post-employment benefits - continued

With effect from 31 December 2012 the Nominated Health Agencies Superannuation Scheme (NHASS) was closed to new members.

Single Public Service Pension Scheme (SPSPS)
With effect from 1 January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. Most new employees will be members of the SPSPS which will provide Consumer Price Index linked defined benefit pensions based on career average pay. The company's obligation under the SPSPS is to deduct pension contributions from employees who are members of the SPSPS and remit those pension contributions to the Department of Public Expenditure and Reform. The Department of Public Expenditure and Reform are responsible for payments under the SPSPS.

16 Financial instruments

	Notes	2019 €	2018 €
The company has the following financial instruments:			
Financial assets that are debt instruments measured at amortised cost			-
- Other debtors (excluding prepayments)	13	559,034	517,598
- Amounts due from the HSE	13	6,164,692	7,183,365
- Cash at bank and in hand		4,403,749	1,640,274
Financial liabilities measured at amortised cost			
- Trade creditors	14	1,174,782	1,583,317
- Other creditors and accruals	14	12,370,574	11,335,704

17 Profit and loss account

	2019 €	2018 €
Profit and loss account	26,922,517	26,372,118

Profit and loss account
Profit and loss account represent accumulated comprehensive income for the financial year and prior financial years.

18 Related party transactions

The Daughters of Charity of St Vincent de Paul commenced providing specialised services to person with intellectual disability on 1 January 1926. These services were eventually transferred to the Daughters of Charity Disability Support Services on 1 January 2015. The company continues to use, free of charge, many properties belonging to the Daughters of Charity of St Vincent de Paul.

All the members of the company are also members of the congregation of the Daughters of Charity of St Vincent de Paul.

NOTES TO THE FINANCIAL STATEMENTS - continued

19 Commitments

Future minimum lease payments under non-cancellable operating leases at the end of the financial year were:

	2019	2018
	€	€
Payments due		
Not later than one year	399,691	291,747
Later than one year and not later than five years	945,869	439,408
	1,345,560	731,155

20 Cash generated from operations

Reconciliation of surplus before taxation to cash generated from operations:

	2019	2018
	€	€
Surplus before taxation	550,399	14,454,943
Adjustment for:		
Depreciation	1,003,362	996,970
Value of donated properties	-	(15,385,971)
Adjusted profit before taxation	1,553,761	65,942
Decrease/(increase) in debtors	774,478	(141,116)
Increase in creditors	626,335	3,318,237
Cash generated from operations	2,954,574	3,243,063

21 Ultimate controlling party

The ultimate controlling party of the Daughters of Charity Disability Support Services Limited is the congregation of the Daughters of Charity of St Vincent de Paul in Ireland.

NOTES TO THE FINANCIAL STATEMENTS - continued

22 Events since the end of the financial year

Coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The disease was first identified in 2019 in Wuhan, the capital of China's Hubei province, and has since spread globally, resulting in the ongoing 2019–20 coronavirus pandemic. The earliest known infection occurred on 17 November 2019 in Wuhan, China. The World Health Organization (WHO) declared the 2019–20 coronavirus outbreak a Public Health Emergency of International Concern (PHEIC) on 30 January 2020 and a pandemic on 11 March 2020.

We have considered the risks that coronavirus poses to the company and the actions we are taking to mitigate the impact.

We have modelled the likely effects of COVID-19 on our cash forecast for the next 12 months.

We have also considered various measures we could take to control costs and conserve cash within the organisation, in the event that the social distancing and other pandemic mitigation measures last for a significant period of time.

There will be many challenges to our working practices as the pandemic develops and we are putting plans in place to protect our staff and to comply with differing levels of Government restrictions and cope with illness throughout the organisation. We are confident that as an organisation we have the ability to manage through this challenging time.

Notwithstanding COVID-19 which is considered to be a non-adjusting post balance sheet event, no other events have taken place subsequent to the period-end which would require reflection in these financial statements.

23 Approval of financial statements

The financial statements were approved by the board on 23 June 2020.

UNAUDITED SCHEDULES – INCOME AND EXPENDITURE
SCHEDULE 1 - DUBLIN SERVICE
Financial Year Ended 31 December 2019

	2019	2018
	€	€
Schedule 1 - Pay expenditure		
Administration	3,518,072	3,439,981
Medical and dental	1,114,232	1,129,082
Nursing and allied	47,579,664	45,702,067
Paramedical	3,279,583	3,285,421
Catering, housekeeping and other	4,455,242	4,545,282
Maintenance	631,354	510,021
Superannuation	4,458,817	4,908,163
	65,036,964	63,520,017
Schedule 2 - Non pay expenditure		
Drugs and medicines	419,015	403,681
Medical and surgical appliances	785,563	622,410
Catering	1,464,775	1,457,029
Power, heat and light	982,920	1,102,905
Cleaning and washing	734,804	663,605
Hardware and crockery	191,187	170,372
Bedding and clothing	29,326	23,145
Maintenance	1,893,584	2,006,026
Farm and grounds	215,280	204,516
Transport and travel	776,021	718,914
Bank interest and charges	6,194	12,734
Insurance	141,125	132,375
Audit	30,758	43,492
Office expenses	1,081,959	1,002,856
Rent and water charges	338,554	306,539
Security	274,677	272,104
Professional fees	338,044	273,751
Trainee allowances	29,543	34,513
Training courses	207,907	196,090
Client activities	108,568	114,664
Membership subscriptions	200,690	200,935
Capitation payments	-	149,602
Deprecation	845,312	838,628
Sundries	214,984	228,702
	11,310,790	11,179,588
Schedule 3 – Income		
Superannuation	1,459,186	1,477,210
Additional Superannuation Contribution	1,336,364	1,676,663
RSSMAC's	2,548,633	2,561,517
Payroll refunds	63,157	217,324
Canteen	88,323	91,645
Sundry income	1,587,764	1,110,183
Donations	878,278	11,085,464
	7,961,705	18,220,006
Schedule 4 - Health Service Executive		
Revenue grant	69,040,704	67,594,189
Surplus for the year	654,655	11,114,590

UNAUDITED SCHEDULES – INCOME AND EXPENDITURE - continued
SCHEDULE 1 - DUBLIN SERVICE - continued
Financial Year Ended 31 December 2019

	2019	2018
	€	€
Schedule 5 - Reclassification of prior year capital deficit funding as leasehold improvements		
Donated properties – leasehold improvements	-	350,507
Other administrative expenses	-	(350,507)
	-	-
Surplus for the year	654,655	11,114,590

UNAUDITED SCHEDULES – INCOME AND EXPENDITURE
SCHEDULE 2 - LIMERICK SERVICE
Financial Year Ended 31 December 2019

	2019	2018
	€	€
Schedule 1 - Pay expenditure		
Administration	1,469,223	1,316,524
Medical and dental	219,180	199,560
Nursing and allied	22,787,265	22,145,471
Para medical	2,028,760	2,119,439
Catering, housekeeping and other	3,540,679	3,552,120
Maintenance	289,226	281,017
Pensions and gratuities	2,081,908	1,396,254
	32,416,241	31,010,385
Schedule 2 - Non pay expenditure		
Drugs and medicines	137,538	128,836
Medical and surgical appliances	197,239	163,081
Catering	684,037	691,712
Power, heat and light	523,526	574,408
Cleaning and washing	325,763	313,023
Hardware and crockery	64,965	36,859
Maintenance	706,341	1,138,788
Transport and travel	653,341	503,778
Bank interest and charges	3,944	3,601
Insurance	60,353	61,252
Audit	12,303	12,669
Office expenses	540,867	526,393
Professional fees	96,328	75,142
Training courses	27,169	32,328
Service user activities	174,452	85,508
Membership subscriptions	-	-
Sundries	52,338	52,313
Depreciation	137,514	135,481
	4,398,018	4,535,172
Schedule 3 - Income		
Superannuation	861,279	869,190
Pension levy	850,189	993,610
HSE - East Limerick Children's Services	1,672,296	1,643,037
HSE - miscellaneous funding	880,732	924,080
RSSMAC's	1,160,281	1,169,172
Payroll refunds	200,109	177,661
Canteen	6,135	5,207
Sundry	174,321	304,043
Donated property	-	3,950,000
	5,805,342	10,036,000
Schedule 4 - Health Service Executive		
Revenue grant	31,315,675	29,194,226
Surplus for the year	306,758	3,684,669

UNAUDITED SCHEDULES – INCOME AND EXPENDITURE
SCHEDULE 3 - NORTH TIPPERARY SERVICE
Financial Year Ended 31 December 2019

	2019 €	2018 €
Schedule 1 - Pay expenditure		
Administration	563,951	537,560
Nursing and allied	14,710,993	14,161,846
Para medical	287,930	317,504
Catering and housekeeping	114,282	111,949
Maintenance	165,551	162,907
Pensions and gratuities	620,236	796,729
	16,462,943	16,088,495
Schedule 2 - Non pay expenditure		
Medical supplies	167,914	272,422
Catering	389,528	374,339
Power, heat and light	347,627	341,789
Cleaning and washing	51,939	52,412
Maintenance	398,936	434,513
Transport and travel	529,169	504,080
Bank interest and charges	3,382	1,886
Recruitment	22,540	25,080
Insurance	35,591	34,522
Audit	12,303	13,039
Office expenses	353,690	297,434
Rent and water charges	111,656	121,573
Professional fees	39,110	30,657
Training courses	20,422	34,381
Sundries	27,337	25,773
Deprecation	26,411	22,860
	2,537,555	2,586,760
Schedule 3 - Income		
Superannuation	349,625	376,376
Pension levy	284,295	372,047
HSE miscellaneous income	299,043	297,431
Long stay charges	532,219	531,006
Payroll refunds	103,428	105,988
Canteen	13,185	16,490
Sundry income	12,507	24,264
	1,594,302	1,723,602
Schedule 4 - Health Service Executive		
Revenue grant	16,995,195	16,607,337
(Deficit) for the year	(411,001)	(344,316)