Health Service Executive

Annual Report and Financial Statements 2024

Advancing reform to deliver better care

2024 at a Glance

Note: Outturns throughout this Annual Report are based on latest available data and may, therefore, differ slightly from that presented in other end-of-year performance reports

Our population

5.38 million
people live in Ireland, an increase of c. 100,000 people in 12 months

37%
increase in the number of people aged 65 years and over since 2015

Life expectancy in Ireland is
82.6 years,
ahead of EU-27 life expectancy of 80.6 years

The burden of cancer is higher than the European Union (EU) average and accounts for
37% of under 65 year old, and
26% of over 65 year old deaths

Our workforce

148,268
whole time equivalents (WTEs) employed, a 1.6% increase in overall WTEs since 2023

Over **14,500**
medical and dental WTEs employed

Over **47,600**
nursing and midwifery WTEs employed

Over **21,400**
health and social care professional WTEs employed

Almost **30,000**
other patient and client care WTEs employed

For more information on our 2024 activity, please **see Appendix 2** of this report.

The health service in 2024

96%

of all attendees at emergency department (ED) are there <24 hours

- ▲ 0.1% above 2023 performance and
- ▼ 1% below 2024 target

1.47 million

new ED attendances

- ▲ 8% above 2023 activity and
- ▲ 9% above 2024 expected activity

10.8%

reduction in the number of people on trolleys across 2024, despite an increase of 8.2% in the number of people attending our EDs

3.98 million

new and return outpatient attendances

- ▲ 9% above 2023 activity and
- ▲ 6% above 2024 expected activity

73.2%

of adults waiting <9 months for an elective inpatient procedure

- ▼ 0.5% below 2023 performance and
- ▼ 19% below 2024 target

82.2%

of adults waiting <9 months for an elective day case procedure

- ▲ 0.7% above 2023 performance and
- ▼ 9% below 2024 target

1.8%

of surgical re-admissions to the same hospital within 30 days of discharge

- ▼ 6% below 2023 performance and
- ▲ 10% above 2024 target

352

critical care beds were available

- ▲ 6.7% increase on the number available in 2023

89%

of people waiting <15 months for first access to Outpatient Department (OPD) services

- ▲ 3% above 2023 performance and
- ▼ 1% below 2024 target

57

people moved from congregated to community settings

- ▼ 19% decrease on 2023 activity and
- ▼ 22% below 2024 expected activity

3.85 million

home support hours delivered to people with a disability

- ▲ 9% increase on 2023 activity and
- ▲ 11% above 2024 expected activity

10,690

requests for assessment of need (AON) received for children

- ▲ 26% above 2023 activity and
- ▲ 33% above 2024 expected activity

64,162

day-only respite sessions accessed by people with a disability

- ▲ 41% above 2023 activity and
- ▲ 59% above 2024 expected activity

8,660

residential places for people with a disability (including new planned places)

- ▲ 2.7% above 2023 activity and
- ▼ 0.4% below 2024 target

59.2%

of smokers on cessation programmes were quit at four weeks

- ▲ 3% above 2023 performance and
- ▲ 23% above 2024 target

68.5%

BreastCheck screening uptake rate

- ▲ 4% above 2023 performance and
- ▼ 2% below 2024 target

89.9%

of children aged 24 months received measles, mumps, rubella (MMR) vaccine

- ▲ 0.5% above 2023 performance and
- ▼ 5% below 2024 target

75.1%

on waiting list for speech and language therapy assessment ≤ 52 weeks

- ▼ 12% below 2023 performance and
- ▼ 25% below 2024 target

111,705

total Community Intervention Teams (CIT) referrals

- ▲ 16% above 2023 activity and
- ▲ 37% above 2024 expected activity

1.15 million

contacts with General Practitioner (GP) Out of Hours Service

- ▲ 3% above 2023 activity and
- ▼ 5% below 2024 expected activity

66.1%

of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team

- ▼ 4% below 2023 performance and
- ▼ 12% below 2024 target

93.6%

of urgent referrals to Child and Adolescent Mental Health Teams responded to within three working days

- ▲ 0.9% above 2023 performance and
- ▲ 4% above 2024 target

58,546

older people in receipt of home support (excluding provision of intensive homecare packages)

- ▲ 5% above 2023 activity and
- ▲ 8% above 2024 expected activity

1.56 million

persons covered by medical cards as at 31 December

- ▼ 3% below 2023 activity and
- ▼ 7% below 2024 expected activity

241

organ transplants in Ireland, comprising of 175 kidney, 9 heart, 13 lung, 40 liver and 4 pancreas transplants

4,651

Nursing Homes Support Scheme (NHSS) beds in public long-stay units

- ▲ 4% above 2023 activity and
- ▲ 3% above 2024 expected activity

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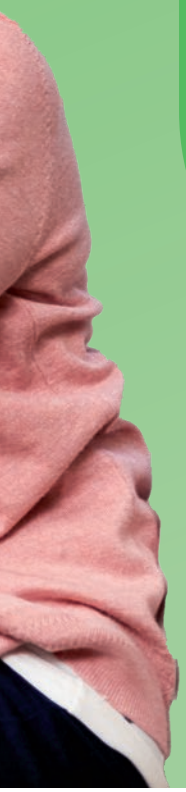
Overview



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1.1 Statement from the Chair

On behalf of the Health Service Executive (HSE) Board, I am pleased to publish our Annual Report for 2024. The health service continues to deliver positive outcomes for the population of the country with Ireland reporting the highest self-reported health status in the European Union (EU). As a nation we are living longer, healthier lives as a result of significant improvements in mortality rates over the past decade. This also means that our population is ageing faster than that of any other country in the EU. Ireland is among the few EU countries where life expectancy at birth is above 82 years, which is well ahead of the EU average life expectancy of 80.6 years.

The overarching objectives of the Board continue to be ensuring the quality of care, improving efficiency of our processes and increasing productivity – supporting our staff to make the best use of their skills and resources. These objectives are being strengthened through the establishment of our six new Health Regions which bring *Sláintecare* to life, building towards equal access to integrated health and social care services, based on individual patient and population need.

There is still much to do to ensure timely access to planned and emergency care enabling people to access that care closer to home. Continued investment and reforms are supporting accelerated improvements in patient care and waiting times, achieving greater efficiencies, maximising capacity within the system and optimising patient flow. This includes the implementation of the *2024 Waiting List Action Plan* and *HSE Urgent and Emergency Care Operational Plan 2024* which move us closer to achieving the *Sláintecare* maximum waiting times through an integrated approach to patient care across community and acute settings.

Expanding and strengthening health and social care capacity to meet the needs of all our population remains paramount. Primary care supports people of all ages across the continuum of their life. We must continue to strengthen these community-based supports to ensure people receive the care they need, in the most appropriate setting, as close to home as practicable. Though there remains much to do, we strive to support people with disabilities to live full and autonomous lives in the community supported through the implementation of the *Action Plan for Disability Services 2024-2026* and *The Roadmap for Service Improvement 2023-2026 Disability Services for Children and Young People*. Access to uniformly high-quality services, uniformly available, remains a challenge but one the Board is committed to pursuing.

Improving the infrastructure of the HSE to meet demographic pressures into the future continues to require capital for both the estate portfolio and for technology and transformation. Work continues to deliver a patient-centred, digitally-enabled health and social care environment that is supported by a more energy efficient and sustainable infrastructure. You will see some progress in this report but further steps are needed and will be delivered over the coming few years.

As the Board we acknowledge and applaud the dedication of our staff and recognise the important collaborations with our partners in meeting the challenges we face. Voluntary organisations, including Section 38 and 39 agencies, play an integral role in health and social care delivery. Without our partners, our collective success would not happen, and our shared challenges will not be met. Our work is strengthened through adopting and supporting innovative ideas and by empowering our staff and patients to contribute to making positive change happen. More needs to be done but we are grateful for all those who help make improvement possible.

I would like to thank our executive colleagues for their commitment and support. The same goes for past and present Ministers and Ministers of State in the Department of Health (DoH) and the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). Their guidance, challenge and support, along with that of their officials, is invaluable and welcome. In 2025, we look forward to continuing our work with them.

Ciarán Devane
Chair

1.2 Chief Executive Officer Review

As Chief Executive Officer (CEO) of the HSE, I am pleased to present the HSE Annual Report for 2024 which gives an insight into the work we, as an organisation, are proud to deliver for the benefit of our patients and service users.

During 2024, we continued to implement sizeable reforms, as set out in *Sláintecare* and the *Programme for Government*. We progressed the development and stabilisation of the six new Health Regions including the appointment of six new Regional Executive Officers (REOs), each responsible for planning and co-ordinating the delivery of health and social care services within their respective defined areas. This, together with a reformed and repurposed HSE Centre, means that health and social care services will be better planned and delivered around patient/service user needs, in people's local communities, yet within a singular national framework of standards and best practices.

Arguably, the most challenging aspect of our work is the difficulty people experience at the point of access to services. Addressing waiting lists for scheduled care and unacceptably long waits in emergency departments (EDs) remains a priority focus area, especially for older people and those with complex needs. Through implementation of the *2024 Waiting List Action Plan*, we saw a 4.6% improvement in the number of outpatients seen within ten weeks and a 5.5% increase in the number of inpatients/day case patients seen within 12 weeks; this equates to an additional c. 24,000 people waiting less than the *Sláintecare* 10/12 week targets than at the start of the year. As a result of changes made to how we manage patient flow there was a 10.8% reduction in the number of people on trolleys across 2024, despite an increase of 8.2% in the number of people attending our EDs. My plan for 2025 is to continue to bring trolley numbers down and to improve how our health and social care system works across seven days to allow consistent access to care.

A growing and changing population also means we must endeavour to re-imagine ways of working to respond to shifting expectations and demands, especially related to serving our older persons, many of whom can experience frailty and chronic disease. Significant enhancements in new ways of treating illnesses through modernised care pathways informed by the latest innovations, technology and organisational reform offer the prospect of ensuring a better experience and better outcomes for those we serve.

Through the Enhanced Community Care (ECC) Programme, innovative developments are shifting healthcare delivery to more appropriate community settings, ensuring patients receive tailored treatment closer to home. Improving access to community-based services such as therapies and enhancing mental health and disability services, including through close collaboration with service users, is allowing us to build resilient, responsive services. A key focus is on prioritising child and adolescent early intervention and enhancing adult mental health services.

Our *Digital Health Strategic Implementation Roadmap*, published in July 2024 sets out a clear path for the integration of digital technologies in our healthcare system, signalling our commitment to leverage digital technology to provide people with an improved healthcare experience.

As always, I want to thank all of those we rely on to deliver care every day to the people of Ireland. This includes our dedicated staff and partners who we continue to work with to create the conditions for all members of our society to live healthier and longer lives. Our vision is to deliver a modern, public health service for all, in which everyone has equitable, timely and transparent access to high-quality care, where and when they need it. Despite the continued challenging environment, the HSE has delivered enormous improvements in 2024, and these achievements are evident throughout this Annual Report.

Bernard Gloster
Chief Executive Officer

Setting the Scene

2.1 Our Vision for Ireland's Health Service

2.2 Health of Our Population

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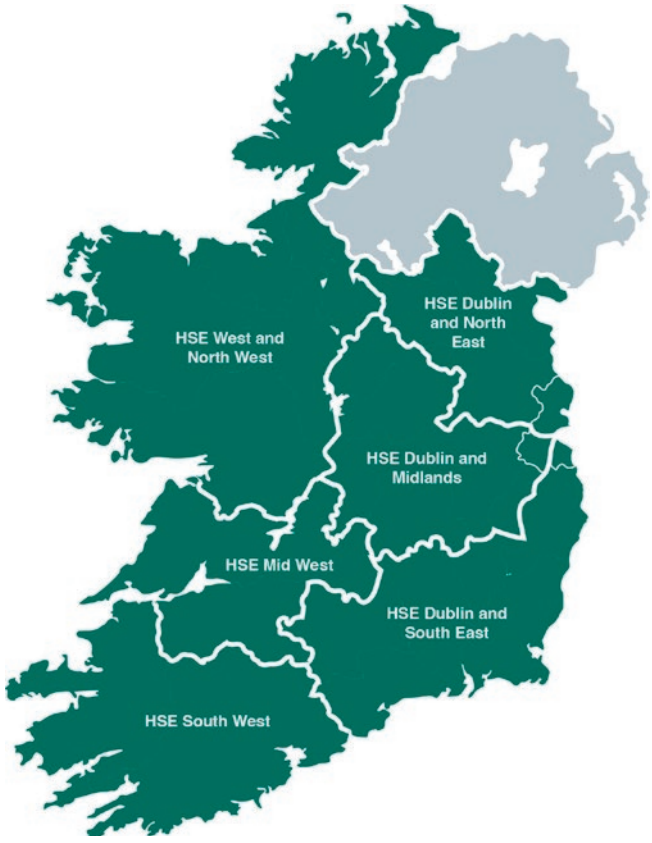
2.1 Our Vision for Ireland's Health Service

2.1.1 Introduction

As set out in our *HSE Corporate Plan 2021-2024*, our vision is a healthier Ireland, with the right care, at the right time and in the right place. Our focus remains on achieving better health outcomes for everyone, recognising where we are falling behind, concentrating our efforts on reversing these trends and accelerating the digitalisation of our health service. In line with the ambition of *Sláintecare* to transform and reform our services, the creation of six new Health Regions and 20 Integrated Health Areas brings with it a unique opportunity for fundamental change in how we deliver integrated care in Ireland.



2.1.2 Our Health Regions

Of particular significance in 2024 was the establishment of the six new HSE Health Regions and the associated change in size, purpose and function of the HSE at national level (the Centre). These new structures mark the most significant change in the 20 years the HSE has been in existence.

The aim of the Health Regions is to more effectively deliver integrated care, improve decision-making and connect and co-ordinate services across community, hospital and social care services. Managing services at a local level will ensure appropriate actions are taken to address local population needs while adhering to national standards. Working with local stakeholders and communities, the new regions will:

a. Align and integrate pre-hospital, hospital and community-based services to deliver more co-ordinated and integrated care closer to where people live

b. Support a population-based approach to service planning and delivery to address health inequalities

c. Balance national consistency with appropriate local autonomy to maintain high quality care

d. Deliver efficient, effective and accountable services

e. Clarify, strengthen and integrate corporate and clinical governance and accountability at all levels.

The Health Regions together with services delivered nationally now constitute the operational entities of the HSE, with the HSE's Centre focused on planning, enabling, performance and assurance activities.

2.1.3 National Service Plan Priorities

National Service Plan 2024 sets out the type and volume of health and social care activities planned for 2024 based on an allocated budget of €23.5 billion, a 4.6% increase on the previous year. Key priorities included:

a. Delivering urgent and emergency care (UEC) by implementing year one commitments of the new multiannual UEC Plan related to the four pillars of priority focus: hospital avoidance, emergency operations, in-hospital operations and discharge operations

b. Addressing waiting lists and waiting times to deliver equitable, timely and transparent access

c. Supporting our staff who are fundamental to delivering care across the country, through the Pay and Numbers Strategy

d. Ensuring value for money in the provision of high-quality health and social care infrastructure which plays a key role in improving the experience and outcomes for patients, service users and their families

e. Enhancing mental health and disability services, including through close collaboration with service users to build resilient, responsive services that deliver for all.

Further detail on the delivery of these priorities can be found within Section 3 of this Annual Report.

2.1.4 Our Corporate Plan

2024 was the final year of the *HSE Corporate Plan 2021-2024*. The Plan demonstrated our commitment to building a healthier Ireland where people receive the right care, at the right time and in the right place.

However, health service capacity constraints and variation in operational performance mean that significant issues with access to healthcare persist. Population ageing and the growing burden of chronic disease are increasing the demand for healthcare to levels which will challenge our systems' sustainability. While we are innovating our models of care, we need to continue to shift the emphasis in our healthcare response from acute hospitals to community, home-based care and the promotion of health and wellbeing. We can expect further challenges from emerging infectious diseases, and the climate emergency is certain to impact future health. Public and political support for our people and services was well-earned during COVID-19, and we need to continue to build trust and confidence in our services for the future.

Work began, in 2024, on the development of a new Corporate Plan. The Plan will serve as our roadmap for collective action and delivery through the Health Regions over the next three years and will be translated to more specific actions in our annual service plans.

2.2 Health of Our Population

2.2.1 Our Changing Demographics

Ireland's population now stands at 5.38m. We are living longer healthier lives with life expectancy the fifth highest in the EU at 82.6 years, well ahead of EU-27 life expectancy of 80.6 years. According to *Health in Ireland: Key Trends 2024*, 79.5% of Irish people report being in good health, the highest level in the EU. A key priority for us is to ensure such positive trends for people's health continue while at the same time expanding and strengthening health and social care capacity and capability to address the increasingly complex needs of our growing and diverse population.

The population in Ireland is ageing. Following a decline in the annual number of births over the last decade, the total fertility rate in Ireland now stands at 1.54, ninth highest in the EU-27.

The pace of population growth and ageing in Ireland is faster than that of any other European country (see Figure 1). While many people remain well, active and engaged later in life, living longer brings with it challenges such as chronic disease, social isolation, disabilities and cognitive loss which have major implications for the future planning and provision of health and social care services.

▼ **0.1%**
decrease in number of children aged 0-14 years since 2023

▲ **37%**
increase in population aged 65 years and over since 2015

▲ **165%**
projected increase in population aged 85 years by 2044

Figure 1: Cumulative percentage increase in population, all ages and 65+ for Ireland and EU-27, 2014 to 2023

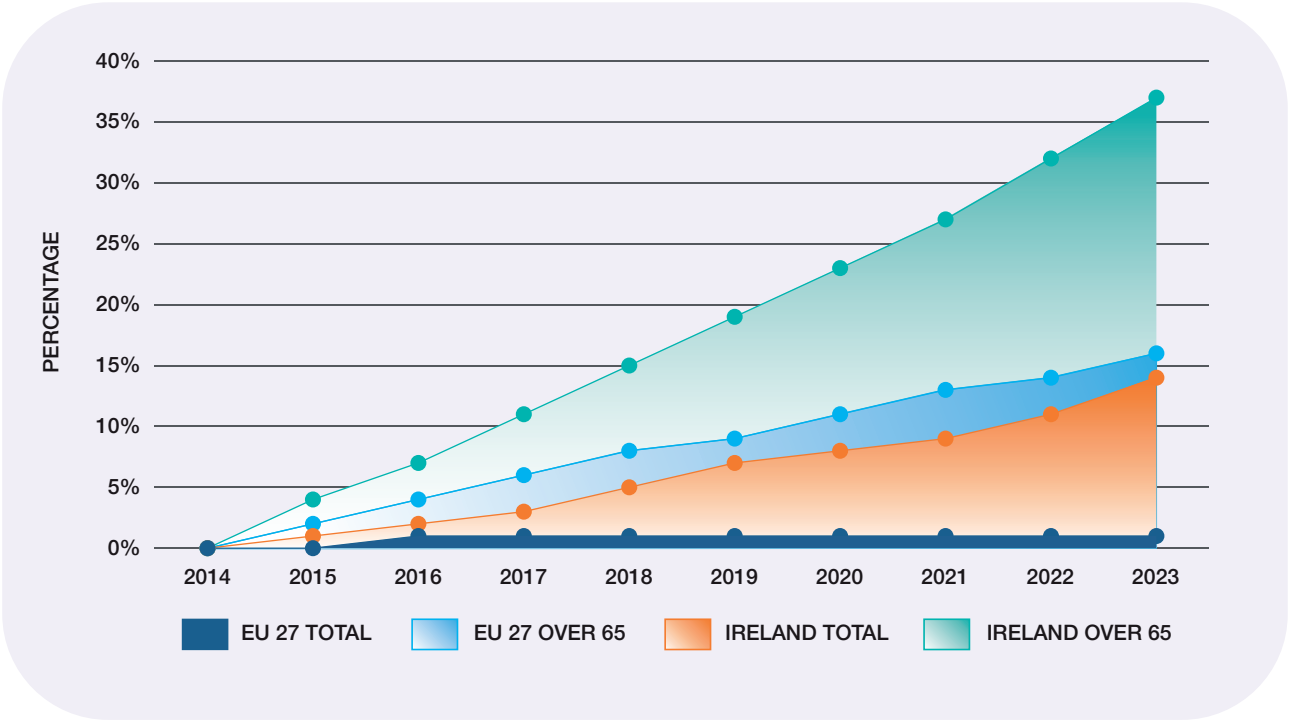
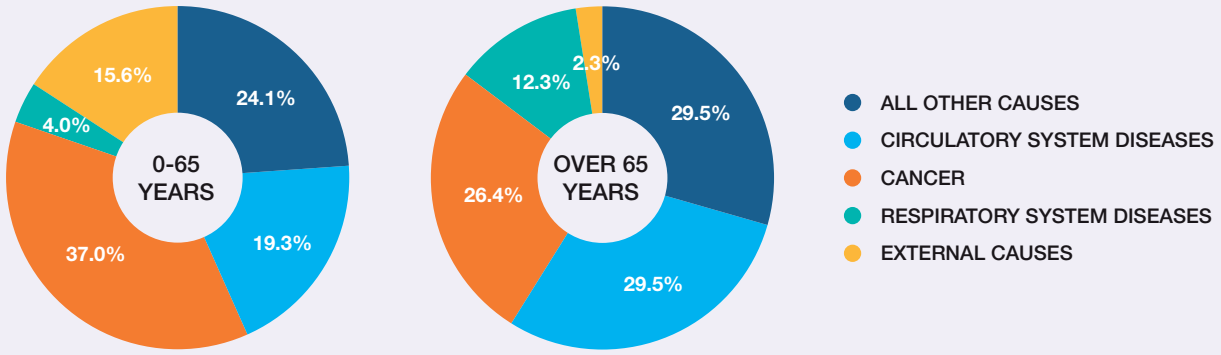
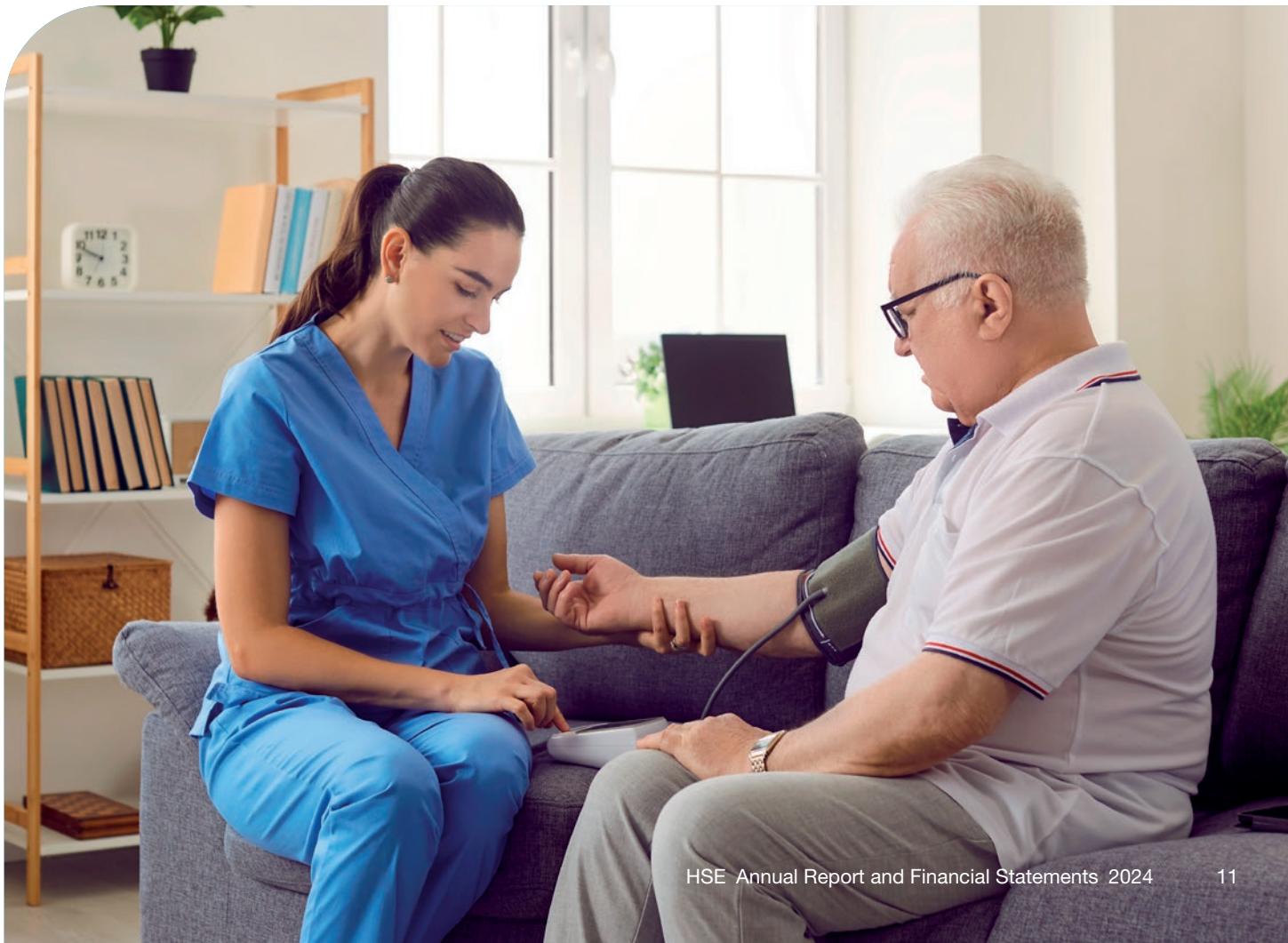


Figure 2: Deaths by principal causes, percentage distribution 2023



Mortality rate reductions

- **15%** for malignant neoplasms
- **22%** for breast cancer
- **21%** for cancer of trachea, bronchus, lung
- **20%** for diseases of circulatory system
- **15%** for diseases of the respiratory system



2.2 Health of Our Population [continued]

- **63%** of men and **50%** of women are living with overweight or obesity
- **28%** of the population report binge drinking in past 12 months
- **38%** of the population actively trying to lose weight
- **17%** of the population report smoking in the past 12 months

2.2.2 Our Population's Health Status

The *Health in Ireland: Key Trends 2024* report shows our health service is one that continues to deliver better results for the people of Ireland, in some cases among the best in Europe. The age-standardised mortality rate fell by 10.6% overall in the past decade. While these reductions are encouraging, it must be noted that the mortality rates for all three leading principal causes of death are higher in Ireland than the average of EU comparators. See Figure 2 for a breakdown of deaths by principal causes.

Separate to mortality risks, the burden of many key health conditions affects the quality of our lives. The *Healthy Ireland Survey 2024 Summary Report* indicates that 21% of the population are somewhat limited in their everyday activities by a physical or mental health problem, illness or disability and a further 4% are severely limited. Difficulties with basic physical activities, blindness or vision impairments, and difficulties with pain, breathing and other chronic illnesses/ conditions were prevalent. Addressing behavioural risk factors, through targeted interventions and services, must remain a key priority.

At the end of 2024:

- **1,561,730 people**
  (**29%** of the population) held a medical card enabling access to free GP and prescription services
- **Over 720,247**
  people held a GP visit card enabling access to free GP care

2.2.3 Inequities in healthcare that must be addressed

While health inequities are about differences in the status of people's health, they also refer to differences in the care that people receive and the opportunities they have to lead healthy lives. We are committed to reducing health inequities that are experienced by those most in need. While there are a number of determinants contributing to the differences in health status across social groups, ensuring appropriate access to health services can help.

It is through implementation of *Sláintecare* Healthy Communities that we continue to support people, where health inequities are most evident, working with local authority partners to address the structural and social factors shaping health while working with communities to help them to engage in healthier lifestyle behaviours to promote good health in the longer term.

With health and social care services now being delivered through our six new Health Regions, our health and social care services will be planned and delivered around the specific needs of local populations leading to better co-ordination and integration of care and access to services.

Note: All data in this section has been sourced from *Health in Ireland: Key Trends 2024 (DoH)* except where otherwise indicated.

Our Year in Review

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3. Our Year in Review

Operational performance is measured primarily on the basis of how we delivered against our National Service Plan for the year in question and is outlined for 2024 in this section.

3.1 Improving Access to Care

We must deliver services that are more integrated and co-ordinated, including continuity of care for people with complex urgent and emergency needs, across the whole healthcare system.

3.1.1 Urgent and Emergency Care

We are committed to the implementation of the *Urgent and Emergency Care Plan* which supports the delivery of integrated service improvement actions across the four pillars of urgent and emergency care (UEC): hospital avoidance, emergency department (ED) operations, in-hospital care/ward flow and safe and timely discharge. Our focus is on achieving greater efficiencies, helping to better balance capacity and demand within the system and optimising patient flow, through these initiatives outlined further below.

Despite the significant increased levels of UEC activity year on year as outlined above, in particular in the greater than 75 years old cohort of patients, there has been a 10.8% reduction in patients waiting on trolleys in EDs and delayed transfers of care showed a 3.1% reduction also. The delivery of integrated service improvement across the four pillars of UEC have all assisted in achieving this. Additionally, the level of patient discharges for the full year 2024 increased by 17.6% with a continued focus on improving weekend discharges across all acute hospitals.

a. **Hospital avoidance**: Supporting patients/service users to access care close to home and at the lowest level of complexity
   - Uptake of vaccinations for preventable illnesses
   - Increased numbers of community specialist teams for older persons and chronic disease management
   - Increased general practitioner (GP) out-of-hours contacts and reducing the level of out-of-hours referrals to EDs
   - Maximum usage of National Ambulance Service (NAS) alternative care pathways
   - Provision of a seven-day, 8am to 8pm injury unit service

b. **ED operations**: Ensuring our most vulnerable patients receive safe, timely and high-quality care in our EDs
   - Improved patient streaming in the ED, e.g. to medical assessment units, injury units
   - Rostering for senior decision makers on a seven-day basis
   - Consultant daily rounding to expedite decisions and treatment

Urgent and Emergency Care Demand Compared to 2023:

▲ **8.2%**
ED attendances

▲ **11%**
ED attendances patients ≥75 years

▲ **7.4%**
ED admissions

▲ **9.9%**
ED admissions patients ≥75 years

▼ **108,450**
Total Trolley Numbers (10.8% decrease)

▼ **3.1%**
Delayed Transfers of Care

c. **Inpatient/ward flow**: Improving and standardising processes to reduce variation in care and length of stay, improving flow across our hospitals and supporting safe and timely discharge
   - Centralised operational hubs
   - Plans to support the transition of patients to specialty/ dedicated wards
   - Development of roster amendments on an initial 6/7 basis, ultimately working to a 7/7 basis
   - Implementation of protocols for patients with length of stay over 14 days

d. **Discharge management:** Facilitating safe and timely discharge and early supported discharge home or to community care as soon as it is safe to do so
   - Transfer of clinically appropriate patients to alternative care settings
   - All inpatients to have a comprehensive discharge plan, developed in conjunction with community services
   - Operational processes in place to deliver a consistent level of discharges each day.

Additional information in relation to some of these initiatives can be seen further in other sections of this report, e.g. NAS, Primary Care and Enhanced Community Care (ECC).

Innovation snapshot: Acute medical assessment units

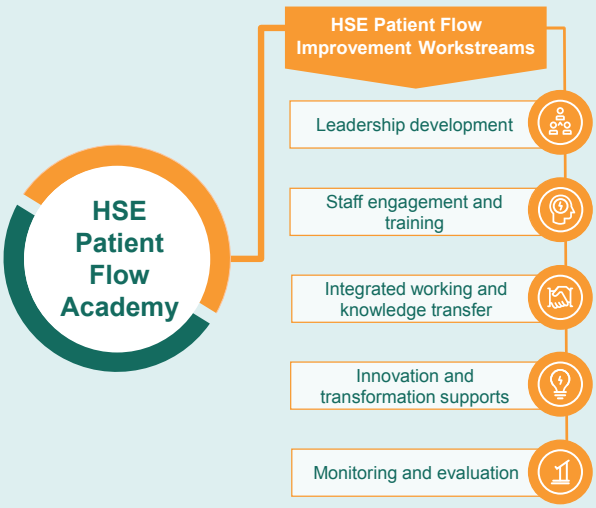
30 acute hospitals across Ireland provide designated acute medical pathways. These patients are referred directly by their GP to acute medical assessment units, ensuring timely and appropriate care is provided at the most suitable location by experts in acute medical care.

IMPACT: 100,000+ patients (or one third of all acute medical patients, were cared for through these pathways in 2024). International evidence has demonstrated that patients streamed directly through designated acute medical assessment units are more likely to be discharged home on the same day, or in the event of admission to hospital, the patient's length of stay will be shorter due to earlier intervention.

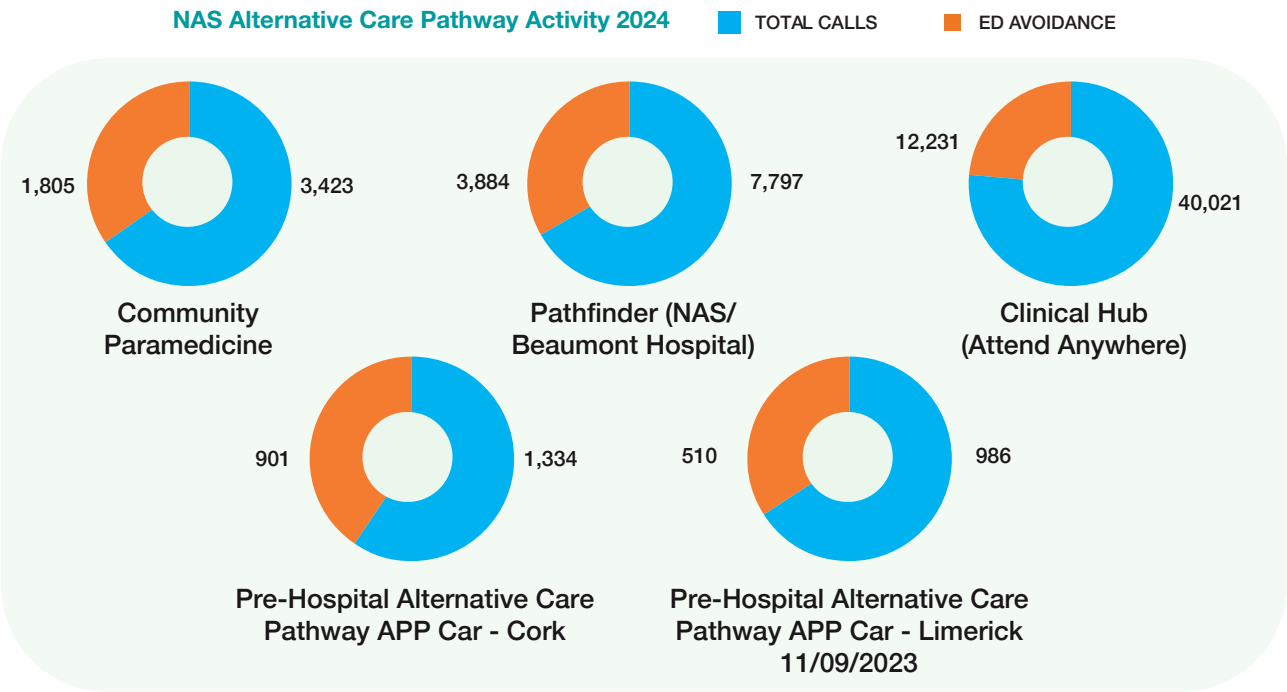
Innovation snapshot: Building capability to resolve access issues – Patient Flow Academy

The aim of the HSE Patient Flow Academy is to improve patient flow by supporting staff to identify, define and improve processes, pathways and systems for the safe and timely delivery of care. This is driven by a culture of continuous improvement, supported by evidence-driven methods and approaches, collaboration and sharing of lessons learned.

IMPACT: Staff are enabled and empowered to resolve local access challenges. Often, small differences in ways of working can result in patients moving more seamlessly through different care settings receiving right access, right care, at the right time, in the right place with minimal waiting times.



3.1 Improving Access to Care [continued]



3.1.2 Trauma Services

a. **Major Trauma Centres (MTCs) – Phase 1:** The Mater Misericordiae University Hospital (MMUH) and Cork University Hospital (CUH) have completed the first phase in their development as MTCs. The next two phases, dependent on capital development, to ensure a critically injured patient can be brought to the right place at the right time will further enhance and expand major trauma services at these hospitals. Once fully established, the MTCs will provide the highest level of trauma care and will act as the highest point of escalation for trauma services within their respective Trauma Networks

b. **Trauma inter-hospital referral process**: 1800-TRAUMA, a centralised referral system for inter-hospital major trauma referrals to the MMUH and CUH came into operation. This system enables effective referral and transfer of major trauma patients to these hospitals and the National Neuroscience Centre at Beaumont Hospital.

3.1.3 National Ambulance Service (NAS)

a. **Emergency calls and inter-hospital transfers**: In 2024, emergency call volume increased by 8% from the record number of calls received in 2023. Over 31,000 inter-hospital transfers were undertaken, with 80% of patient transfer calls managed by the Intermediate Care Service. NAS received 1,257 Helicopter Emergency Medical Service (HEMS) mission requests last year, 648 of which were received by the HSE service operating from Rathcool, Co. Cork

b. **Alternative care pathways**: Through pathways such as 'Hear and Treat' and 'See and Treat', c. 1,000 patients across Ireland each week are being treated in home and community settings with an average of 36% of patients avoiding ED attendance as a result

c. **Clinical decision-making**: A pilot programme for a Nursing and Residential Triage (NaRT) tool is being conducted in the Mid West to support residential home staff in their clinical decision-making on the most appropriate care pathway for residents, reducing unnecessary ED attendances and subsequent hospital admissions

d. **Community engagement and response**: Over 600 NAS off-duty responders and over 4,000 volunteer first responders are now in place across the country with over 12,000 volunteer responses to incidents in local communities

e. **Staff capacity**: 94 paramedics graduated during 2024, helping to sustain operational capacity amidst growing demand for services while 112 additional students commenced paramedicine training in the NAS College. 19 community paramedics graduated in 2024 and were deployed throughout the regions to augment the NAS community paramedicine See and Treat network.

Innovation snapshot: Avoiding unnecessary referrals to ED

Direct referral by GPs of low-risk patients with chest pain to the Advanced Nurse Practitioner (ANP) in an integrated community clinic who performs advanced health assessments and manages care autonomously.

IMPACT: Significantly reduces the burden on Tallaght University Hospital's (TUHs) ED. An audit of 132 patients showed no subsequent ED visits for cardiac chest pain, underscoring the clinic's effectiveness and safety.

- **1,186** referrals
- **1,696** episodes of care
- **65%** discharged after two appointments
- **60%** managed autonomously by the ANP

Shirley Ingram, Advanced Nurse Practitioner, TUH, receiving a Spark award for the initiative.

3.1.4 Scheduled Care Reform and Waiting List Action Plan

3.1.4.1 Waiting List Action Plan (WLAP)

a. **Improving acute waiting lists**: The *2024 Waiting List Action Plan*, published in March, outlines the next stage of the multi-year approach to managing waiting lists with four main targets:

- Reducing the number of patients breaching the *Sláintecare* time targets by 10%

  In 2024, the percentage of patients waiting less than the *Sláintecare* targets has increased from c. 31.8% to c. 35.2%, this equates to c. 24,200 more patients waiting less than the 10/12 week targets than at the start of the year

- Reducing the number of patients waiting over three years, or at risk of being over three years, by 90%

  In 2024, the number of patients waiting or at risk of waiting over three years decreased by c. 25,000 (c. 73.2%)

- Increasing the proportion of patients who are waiting less than the National Service Plan (NSP) maximum wait time targets to 90%

  As at end December 2024, 87.9% (c. 592,000) of patients were achieving the 2024 NSP maximum wait time targets

- Reducing the overall waiting list volume by 5.9% by year end, to a closing position of 632,086

  In 2024, the net result was an overall growth of c. 2,500 (c. 0.4%) in the number of patients waiting for care in 2024. However, despite the higher than projected additions, progress was achieved in reducing the Outpatient Department (OPD) waiting list, which decreased by c. 4,900 (c. 1.0%) in 2024.

Innovation Snapshot:
Reducing waiting times for secondary care referrals

A modernised care pathway is in place, providing GP-referred patients with hand and wrist pathologies with direct access to advanced practice occupational therapy-led care in a primary care setting.

IMPACT: Engagement between St James's Hospital and community networks reduces waiting times for patients and unnecessary hospital attendances, delivering improved overall outcomes.

255
new patients

77%
seen within nine weeks

Michelle O'Donnell and Olga Hill, Clinical Specialist Occupational Therapists, St James's Hospital, receiving a Spark award for their initiative.

3.1.4.2 Enabling and reforming scheduled care

a. **Gynaecology services:** Reductions were achieved in 2024 in the number of patients waiting for care and the length of time patients are waiting for care
   - OPD: The number of patients waiting less than the mean wait time target (15 months) increased by 1.9%, and those meeting *Sláintecare* targets (10 weeks) improved by 4.6%
   - Inpatient/day case: The number of patients meeting *Sláintecare* targets (12 weeks) increased by 5.5%

b. **Central Referrals (CR)**: CR was implemented for ophthalmology, dermatology and Ear Nose and Throat (ENT) in four priority sites and in a further two sites for two of the three specialties, and was implemented for gynaecology in a total of 31 sites by end 2024

c. **Patient Initiated Review (PIR)**: There are now 23 specialties providing PIR services to patients. A total of 109,853 patients were assessed for suitability for PIR in 2024, with 2,549 identified as suitable and subsequently enrolled on this pathway

d. **Modernised care pathways**: 32 modernised care pathway areas are now operational in 115 acute hospital and community-based sites across 16 specialties. These pathways delivered c. 28,000 OPD wait list removals and total patient activity of c. 187,000

e. **Delivering wait time information**: A new service was delivered on *HSE.ie* to enable patients, the public and GPs to access more detailed information about estimated wait times for different specialties in individual hospitals. Work is underway to build on the available information in 2025 through the HSE App.

3.1.4.3 Delivering Capacity

a. **Surgical hubs**: The development of six surgical hubs was progressed with each hub now at varying stages of development:
   - Dublin South: Completed in December 2024 and scheduled to open in early 2025
   - Dublin North: Construction progressing
   - Galway, Waterford and Limerick: Construction commenced
   - Cork: Planning permission received.

3.1.5 Cancer Services

a. **Reducing the cancer burden**: Work continued on prevention and early detection, through:
   - Implementation of the *National Skin Cancer Prevention Plan 2023-2026* including the Sunsmart campaign and the *Early Diagnosis of Symptomatic Cancer Plan 2022-2025* including a pilot lung cancer awareness campaign
   - Development of pathways for asymptomatic people with family history of breast cancer

b. **Genomic testing**: The National Cancer Control Programme (NCCP) *National Genomic Test Directory for Cancer 2024* was published, providing a full list of genetic testing clinical indications for breast, colorectal, ovarian and urothelial cancers and plasma cell disorders. Recommendations on the reporting of HER2 status in breast cancer patients were also published

c. **Community cancer nursing**: A Community Cancer Nursing eLearning Programme, created in partnership with patient representatives was launched in September. The programme, aims to ensure that community-based nurses are equipped with the knowledge, skills and attitudes to safely provide care to individuals with cancer at all stages of the cancer trajectory

d. **Cancer supports**: Six additional Community Cancer Support Centres completed the self-assessment and peer review process to become members of the NCCP Alliance and €3m once-off funding was allocated to 16 alliance Member Community cancer support centres in addition to supports for associate and services members

e. **Clinical guidelines**: Two National Clinical Guidelines were updated and published to provide evidence-based recommendations, developed through the integration of best research evidence with clinical expertise, patient values and experience:
   - *Diagnosis and staging of patients with breast cancer* (2024)
   - *Neoadjuvant treatment of patients with locally advanced rectal cancer* (2024)

Innovation snapshot:
Transforming Treatment: Virtual Wards Bring Hospital Care Home

The launch of virtual wards at St. Vincent's University Hospital (SVUH) and University Hospital Limerick (UHL) marks a significant advancement in Irish healthcare. These wards allow suitable patients to receive acute care, monitoring, and treatment at home. Using technology, hospital teams can efficiently monitor and care for patients remotely.

IMPACT: Patient-centric, cost-effective healthcare is promoted by managing hospital bed availability, reducing waiting times, and improving efficiency.

- **508** patients onboarded, saving **3,307** bed days (between 01 July and 31 Dec 2024)

Prof. Richard Greene and Conor Kennedy showcasing the Virtual Ward monitoring kit

3.1 Improving Access to Care [continued]

f. **Centralisation**: Surgical centralisation remains a central focus of the work of the NCCP with implementation continuing for radical bladder cancer, skull-based cancers and gynae-oncology. The NCCP also commenced a process to designate a national centre for retroperitoneal lymph node dissection surgery for testes cancer

g. **Penile cancer**: Penile cancer is a very rare but potentially devastating form of cancer, affecting about 60 men annually in Ireland, typically (but not exclusively) those over 50 years of age. A NCCP patient booklet *Penile Cancer: What I need to know* for anyone who thinks that they may have penile cancer was launched in November, emphasising the importance of early detection

h. **Sort out my Symptoms (SOS) Hotline**: In September, the SOS Hotline was launched, marking the introduction of a telephone triage service, along *with National Standardised Patient Information and Alert Cards*, available in six languages (English, Irish, Ukrainian, Polish, Romanian and Russian). Through the dedicated telephone line, nurse specialists in all SACT (systemic anti-cancer therapy) hospitals can provide assessment, advice and support, reducing ED attendances and hospital admissions

i. **National Plan for Radiation Oncology**: As part of the plan, work continues on the Phase 2 expansion at St Luke's Radiation Oncology Network, Beaumont Hospital

j. **National Cancer Information System (NCIS)**: NCIS, a national computerised system that records and stores information relevant to a patient's healthcare is now available in 20 systemic anti-cancer therapy (SACT) hospitals across the Regions, with four hospitals added in 2024. Forty-five new NCCP National SACT regimens were published in 2024

k. **National patient pathways for haematological malignancies**: In September, revised versions of the NCCP Patient Pathways for Acute Lymphocytic Leukaemia/ Lymphoblastic Lymphoma and Acute Myeloid Leukaemia were published

l. **Chimeric Antigen Receptor-T (CAR-T) cell therapy**: To support the CAR-T treatment model, the following were published in October: *National CAR-T Adult Patient Referral Pathway; Patient Referral Form for Stem Cell Transplantation/CAR-T therapy to Lymphoid Team* and *NCCP Service Specification for the Provision of Chimeric Antigen Receptor-T (CAR-T) Therapy Services (V2)*.

78.3%

new patients attending rapid access breast (urgent), lung and prostate clinics within recommended timeframe

3.2 Strengthening Core Services

Timely access to community and primary care, aligned to general practice, and delivering services at home in the community, will not only ease pressure on our hospital system, but will better deliver what people want and need, supporting people to live well, full lives, connected with their community.

3.2.1 Prevention and Wellbeing

3.2.1.1 Health and Wellbeing

a. **Healthy Communities**: Over 10,000 individuals took part in initiatives aiming to improve the long-term health and wellbeing of people living in the most disadvantaged communities in Ireland across 20 *Sláintecare* Healthy Communities

b. **Making Every Contact Count (MECC)**: 2,371 staff completed the eLearning brief intervention training while 1,338 staff completed the Enhancing Your Skills Workshop (a 23% and 6% decrease respectively on 2023 due to releasing staff to address service pressures)

c. **Early intervention focusing on healthy weight for children**: Two new community-based specialist weight management services for children and teenagers, Changing Together, were established in HSE Dublin and Midlands and HSE Dublin and South East

d. **Reducing risk factors of and supporting those with chronic disease:** The Physical Activity Pathways in Healthcare Model was developed to enable health professionals promote physical activity as part of their routine clinical practice. 146 Living Well chronic disease self-management programmes were delivered to 1,696 people, increasing programme delivery and participation by 16% and 18%, respectively since 2023

e. **Smoking cessation and vaping prevention**: Over 20,000 people received face to face or telephone support from a stop smoking advisor (double the number of clients since 2021). New youth vaping prevention resources were published

f. **Alcohol prevention and early intervention:** 28,884 people completed the online alcohol self-assessment tool. A project Echo Community of Practice was established for Integrated Alcohol Services providing psychosocial and therapeutic interventions and family support for people with alcohol use disorders and developing integrated care pathways between acute, primary care and social inclusion services

g. **Stakeholder Engagement and Communications:** 44 episodes of the *HSE Talking Health and Wellbeing Podcast* were produced and promoted to staff and the public achieving over 100,000 downloads and views

h. **Sexual health**:

- Over 126,000 sexually transmitted infection home testing kits were ordered (16% increase on 2023). Of the 91,421 (72.5%) kits returned, 9.7% had a result requiring further care. 79% of those diagnosed with chlamydia opted for online management since this became available in July 2024. Gay and bi-sexual men who have sex with men can now request condoms and lubricant to be included in their kits which 72% of orders included since the September 2024 launch
- HIV pre-exposure prophylaxis (PrEP) medication was dispensed to 6,128 individuals, of which 1,722 individuals were accessing PrEP for the first time in 2024. A HIV PrEP e-learning programme (hosted on HSeLanD) was developed to increase the number of private and public PrEP providers

i. **Social prescribing**: Over 4,700 new service users engaged with social prescribing services funded by the HSE, which help tackle loneliness and social isolation by connecting people to community support

j. **Men's health**: The *National Men's Health Action Plan, Healthy Ireland – Men (HI-MM) 2024-2028* was launched, aiming to particularly target and support those with the poorest health outcomes.

3.2.1.2 National Screening Service

a. **Cervical cancer elimination**: In November, a national action plan was published to ensure Ireland remains on track to eliminate cervical cancer. Research on the impact of Human Papillomavirus (HPV) vaccination on cervical cancer won an Irish Healthcare Award

3.2 Strengthening Core Services [continued]

b. **BowelScreen**: The age range for participation in the programme was extended to those aged 59 years and is continuing to expand incrementally, increasing the number of people who can avail of screening

c. **BreastCheck**: A modernised patient database system called AIRE (Assessment, Information, Record and Evaluation), developed in line with the HSE's Digital Health Strategy was introduced in May. This allows access to real-time data to track each screening participant's journey and address any gaps in service delivery

d. **Diabetic RetinaScreen**: The programme has joined with our maternity hospitals to encourage women with diabetes to take up the invitation of free and potentially sight-saving screening during their pregnancy, and in 2024 this initiative was shortlisted for an Irish Healthcare Award

e. **Ensuring equity**: The National Screening Service Patient and Public Partnership membership grew to 39 members, including an increase in the number from a diverse background. A two-year action plan was published to improve equity across the national screening programmes.

89.9%

children aged 24 months who have received the MMR vaccine

3.2.1.3 National Environmental Health Service

a. **Public health legislation**: Continued to implement and inform the development of key environmental/public health legislation, including enforcement of newly enacted provisions of the *Public Health (Alcohol) Act 2018 and Public Health (Tobacco and Nicotine Inhaling Products) Act 2023* and planned for the commencement of additional sections of these statutory instruments

b. **Statutory programmes**: Risk-based control programmes were delivered in relation to food safety, sunbeds, alcohol, port health, cosmetic products, tobacco, e-cigarettes and import/export controls, including 53,669 inspections, 16,131 samples, 8,375 investigations and 73,293 import/export actions.

3.2.2 Public Health

a. **HSE Newborn Bloodspot Screening Programme**: Work continues on the expansion of the programme to include spinal muscular atrophy and severe combined immunodeficiency, ensuring that affected babies can be given early and appropriate care and treatment. In 2024, over 97% of samples were taken between 72 and 120 hours after birth (against target of 95%)

b. **Newborn hearing screening**: Over 99% of eligible well babies had their screening completed by the age of four weeks

c. **Winter vaccination**: A winter vaccination plan was completed, which integrates delivery of the COVID-19 vaccination with the influenza vaccination programme, as appropriate

d. **Childhood immunisation**: A HSE Immunisation Taskforce was convened to address suboptimal primary childhood immunisation uptake rates

e. **Respiratory syncytial virus (RSV)**: The RSV immunisation pathfinder programme commenced in September with Nirsevimab, a monoclonal antibody, being offered to all babies born during the RSV season (September to February) and all high-risk infants previously eligible for palivizumab

f. **National Healthy Childhood Programme**: The programme increased efforts to improve its accessibility to disadvantaged and minority groups, with the aim of maximising supports to marginalised children and families, including through translation of materials and cultural adaptation of key content

g. **Population assessment**: Population profiles for each of the six Health Regions and a National Comparative Report have been published, with a *Health Needs Assessment (HNA) Framework* also published to support the HNA process across geographical areas or population groups.

3.2.3 Primary Care and Enhanced Community Care

3.2.3.1 Primary Care

a. **Service access**: Services were delivered to approximately 3.4m service users last year

b. **Community intervention teams (CITs)**: CITs, which provide a rapid and integrated response for a defined short period of time, received almost 111,705 referrals last year (16.4% above expected activity)

Innovation snapshot: Early Intervention Support Services

Muma Postnatal Hub in St Luke's General Hospital aims to tackle physical and mental postpartum morbidity through a structured, multidisciplinary, early intervention support service for mothers, their babies, and partners. The service supports those experiencing post-birth challenges, via phone and social media as well as through physical contact in a safe, inclusive, and accessible space. This provides a responsive and proactive service based on individual needs.

IMPACT: Supports those experiencing post-birth challenges, offering a responsive and proactive service without the need for consulting with their GP.

Amy Carroll, Assistant Director of Midwifery and team, St Luke's General Hospital, receiving a Spark award for their initiative.

c. **Outpatient Parenteral Antimicrobial Service (OPAT)**: 1,830 OPAT patients were referred through the National OPAT Programme resulting in 40,040 bed days saved

d. **General Practitioner (GP) Out of Hours Services:** Over 1.1m contacts were made with GP Out of Hours Services during the year (3% increase on 2023)

e. **Psychology Wait List Initiative**: Additional access to services was provided through the Psychology Wait List Initiative for children and young people waiting over 12 months, resulting in 3,088 service users being removed from waiting lists

f. **Primary care centres**: Access for patients and service users to person-centred care closer to home was improved through the delivery of an additional five new primary care centres

g. **Oral Health Policy**: Several actions associated with the *Smile agus Sláinte National Oral Health Policy*, were progressed including development of children's packages, EU directive on the phase out of amalgam and the development of assessment tools for use in residential settings. 500 children were transferred to private service providers for orthodontic care, and 77 patients received orthognathic (complex facial) surgery.

3.2.3.2 Enhanced Community Care (ECC) Programme

a. **Ensuring delivery of treatment closer to home**: ECC has expanded significantly, establishing 96 community healthcare networks (CHNs), 53 (of 60) combined Integrated Care Programme for Older People (ICPOP) and Integrated Care Programme for Chronic Disease (ICPCD) community specialist teams and deploying over 2,800 (of 3,500) additional healthcare staff to support multidisciplinary care models

b. **CHN therapies**: Almost 1.2m patient contacts were completed across physiotherapy, occupational therapy, dietetics, speech and language therapy, and podiatry with over 305,000 patients seen for first-time assessments

c. **Integrated Care for Older People**: ICPOP community specialist teams (CSTs) achieved 133,000 patient contacts (over 30% increase since 2023). Of those, 81% were discharged home, only 5% were admitted to acute hospital, and 5% were admitted to long-term care. CSTs successfully managed the care of 7,500 frail adults, avoiding unnecessary hospital admissions

d. **Integrated Care for Chronic Disease and Chronic Disease Management**: Over 645,000 patient reviews were completed by GPs as part of the Chronic Disease Management Treatment Programme in General Practice, alongside 354,000 patient contacts by ICPCD CSTs (over 120% increase since 2023). 95% of GPs have signed up to the Chronic Disease Management contract and 92% of patients with chronic disease are now fully managed routinely in primary care, without needing to attend hospital for ongoing management of their condition

3.2 Strengthening Core Services [continued]

e. **Supporting older people**: Over 42,000 people were supported by Alone, a voluntary partner, which facilitated in delivering co-ordinated support, visitation support, befriending, age-friendly housing technology and community supports, reducing pressure on acute hospitals while improving long-term health outcomes

f. **GP access to community diagnostics**: Over 280,000 scans of various modalities were completed. Since its inception this programme has resulted in a reduction of over 85% in the number of patients requiring diagnostic referral to EDs or acute medical units, with approximately 25% diverted from public hospital radiology departments

g. **Mobile x-ray service**: 7,200 patients for whom attendance for an x-ray outside their home would prove challenging, were provided with mobile x-ray diagnostics through this service. Of these patients, 95% (7,100) were able to be treated at home and did not require transfer to hospital

h. **eReferrals**: There were over 188,000 eReferrals from general practice to CHNs and CSTs through the HealthLink system, demonstrating the ECC Programme's commitment to integrated, digital-driven healthcare

i. **HSE Area Finder:** Enabling users to access contact information for healthcare services, in 2024, Area Finder was accessed almost 300,000 times

j. **Data Analytics Demonstrator Project:** A project commenced to develop and test a proof-of-concept predictive model, identifying patients at high risk of needing unscheduled care (USC), and therefore considered high volume consumers of unscheduled bed days with the ultimate objective of reducing their need for USC and moving their care to community based preventative pathways

k. **SMILE 2:** This project (Supporting Multimorbidity Self-Care through Integration, Learning and eHealth) is a virtual case management service for people with multimorbidity and high need, covering a total of eight conditions. Data indicates that patients who accessed SMILE 2 for 6 months had:

   - 55% reduction in ED visits
   - 75% reduction in hospital bed nights used
   - 81% reduction in urgent GP visits

l. **Heart Virtual Clinic (HVC):** The HVC model allows for virtual advisory consultations between a consultant and GP, reducing ED attendance and hospital OPD referrals. There are currently nine chronic disease CSTs delivering HVCs, with approximately 1,300 direct referrals received in 2024, resulting in almost 800 patient contacts

m. **Telehealth:** An ECC approach to Telehealth (Attend Anywhere) has been developed and communicated with the regions and national roll-out has commenced, advancing the digitisation of community care services.

3.2.4 Social Inclusion

a. **Emerging Drug Trends Laboratory**: A new laboratory officially opened in the National Drug Treatment Centre, Dublin, to improve monitoring and response to new drug trends. In 2024, over 200 samples were analysed at four festivals, and three health risk communications were issued

b. **Harm reduction responses**: Ireland's first medically supervised injecting facility opened at Merchant's Quay Ireland; the Circle programme was established to train peers nationally in overdose recognition and naloxone administration (411 administrations of naloxone were recorded in 2024); the HSE's first addiction services, specifically for people experiencing problem gambling and gaming, were piloted in Limerick, Galway and North Dublin

c. **Refugees and Applicants Seeking Protection (RASP) Service Delivery Model**: Beneficiaries of Temporary Protection and International Protection Applicants living in State-provided accommodation were provided with 152,292 in-reach GP contacts; 9,415 vaccinations (for people up to the age of 23); and infectious disease screening for 1,486 people living in International Protection Accommodation Centres

d. ***National Traveller Health Action Plan, 2022-2027*:** The Cork/Kerry and Eastern Region (Dublin) Traveller Health Units launched their Traveller Health Implementation Plans in partnership with Traveller Organisations aiming to promote safe and equitable access to healthcare

e. **Domestic, sexual and gender-based violence:** Progress of the implementation of the *Third National Strategy on Domestic Sexual and Gender Based Violence 2022-2026* and third *National Action Plan to Prevent and Combat Human Trafficking 2023-2027* included the launch on HSeLanD of three Domestic Sexual and Gender Based Violence (DSGBV) training modules and a Human Trafficking Awareness module.

66.1%

of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team

3.2.5 Palliative Care

a. **Redesignation of providers**: Four Section 39 voluntary hospice group providers were redesignated to Section 38 status in February 2024

b. **Education and training**: The Caru Palliative Care, End of Life and Bereavement programme was delivered in all six Health Regions to 204 nursing homes in partnership with the Irish Hospice Foundation and the All Ireland Institute of Hospice and Palliative Care in 2024

c. **Capital projects**: Plans to deliver three new hospices in Drogheda, Cavan and Tullamore progressed in 2024. Detailed designs were completed and planning permission was received for the Cavan and Drogheda developments. A site for Midlands Hospice Tullamore was identified and agreed with the Department of Health

d. **Survey response**: *The HSE response to the findings of the National End of Life Survey 2023, Listening, Responding and Improving* was published in April 2024. It included local quality improvement plans for each hospice and acute hospital in the country in response to the survey feedback

e. **Children's palliative care**: A third regional hub for Laura Lynn's Hospice in the Home service for children with palliative care needs was opened in conjunction with the HSE in April, to serve the HSE West North West Region.

3.2.6 Mental Health Services

a. ***Sharing the Vision***: Implementation continued of the national mental health policy with a focus on digital mental health supports:

- Over 10,000 people received guided online cognitive behavioural therapy for depression or anxiety (a 33% increase on 2023) with 90% of referrals from GPs
- 'My Mental Health Plan,' an online interactive tool to support people to improve their mental health and self-care was launched
- 'My Perinatal Self Care Workbook,' an audiobook was launched to support mothers to practice self-care, from conception, through pregnancy and post-childbirth

b. **Mental health recovery**: New iterations of the *National Framework for Recovery in Mental Health*, and the *Mental Health Engagement Framework: 2024-2028* were launched alongside the Recovery Principles and Practices Workshop, all working to advance the delivery of quality, recovery orientated, and person-centred mental health services

c. ***Connecting for Life: Ireland's National Strategy to Reduce Suicide 2015-2020***:

- 'Let's Talk About Suicide', a new online suicide prevention training programme was made available to everyone over the age of 18 in Ireland in May. There were 6,031 enrolments for the programme in 2024
- 9,725 people completed face to face suicide prevention, suicide bereavement and understanding self-harm training
- 'Safe Harbour', a free illustrated story book was launched to support children who have been bereaved by suicide
- An Annual Report is published by the HSE National Office for Suicide Prevention (NOSP) each year summarising its programme of work and expenditure, available at the following link: *NOSP annual reports*

d. **Crisis prevention and response**: The Crisis Resolution Services Model of Care piloted in selected community sites continued, with six crisis resolution teams operational in 2024. Additionally, three (out of a planned five) Solace Cafés are operational, providing an out-of-hours friendly and supportive crisis prevention and response service.

Inishowen CAMH: Co-Designed Learning Health System

In the HSE West and North West region, the Inishowen CAMHS team implemented a 'Learning Health System' approach to address the underlying problems impacting the waiting list.

IMPACT: In 2024, following the implementation of a suite of initiatives, Inishowen was the only CAMHS team in the country to have seen 100% of patients within 3 months. Despite a 34% increase in referrals, most waits are now measured in days, not months.

100%

of patients seen within three months

3.2.7 Women's Health

a. **Community-based postnatal hubs:** Five fully operational postnatal hubs now provide enhanced, accessible care to mothers and babies across multiple community locations. Four additional hubs were funded and approved in 2024 with initial planning work underway

b. **Integrated epilepsy and maternity care:** Recruitment of consultant and ANP posts progressed across three regions to ensure women with epilepsy receive comprehensive, co-ordinated care from consultant obstetricians and neurologists within maternity services

c. **Assisted human reproduction (AHR) centre:** In 2024, design, equipping, and refurbishment programmes were progressed, with recruitment of key personnel at the country's first state-funded AHR centre at the Lee Road in Cork – a significant milestone in public fertility care

d. **Obstetric and maternity National Clinical Practice Guidelines (NCPGs):** Four new NCPGs were published in 2024: *NCPG for Reduced Fetal Movements*; *NCPG for Antenatal Corticosteroids to Reduce Neonatal Morbidity and Mortality; NCPG for the Diagnosis and Management of Ectopic Pregnancy* and *NCPG for Screening and Management of Domestic Violence in Pregnancy and the Early Postnatal Period.* All guidelines are accessible on the HSE website, accompanied by a Quick Summary Guide and Plain Language Summary.

3.2.8 Children's Health

a. **Spinal surgery**: In February, Children's Health Ireland (CHI) established the Spinal Surgery Management Unit. The aim of the unit is to build a safe and world-class spinal service, which treats children and young people in a timely and patient-centred way

b. **Intrathecal chemotherapy**: Children and young people who have blood disorders and/or cancers need intrathecal chemotherapy, a treatment that delivers more targeted chemotherapy to the central nervous system. Up until August this procedure involved having to go to the operating theatre. A new purpose-designed space in CHI Crumlin means that patients can now have this procedure as an inpatient without going to theatre, significantly improving their experience of care

c. **General paediatric surgery**: A new national model of care for the delivery of general paediatric surgery in Ireland was launched in September. Under the framework, a national network of hospitals provides safe surgical care for children, with a CHI General Paediatric Surgeon travelling to regional hospitals to work with the local teams in their paediatric facilities. This facilitates standardisation of practices and treatment as close to home as clinically appropriate.

Innovation snapshot: A unified approach to Cardiopulmonary Disorders

'Breathe Easy, Beat Strong' is a pilot community -based cardiorespiratory clinic, integrating cardiology and respiratory teams, enabling streamlined diagnosis and treatment.

IMPACT: Improved patient outcomes for those with cardiopulmonary disorders achieved through efficient triage process and interdisciplinary collaboration.

- Waiting times reduced from 18 months to 3 months
- No. of appointments per patient reduced from 6 to 2

Dr Lavanya Saiva, Consultant Cardiologist and Dr Abirami Subramaniam, Consultant Respiratory Physician, Connolly Hospital, receiving a Spark award for their initiative.

3.2.9 Older Persons' Services

a. **Home support hours**: Over 23.7m hours were provided to over 58,500 older people, enabling increased access to care and supports in the community (7.4% increase on 2023)

b. **Transitional care**: Over 10,054 older people in acute hospitals were approved for transitional care and moved to alternative care settings (0.5% increase on 2023). In addition, community inpatient rehabilitation was provided to support older people regain physical functioning and live as independently as possible

c. **Nursing Homes Support Scheme (NHSS)**: Over 24,000 people were funded for long-term residential care under the NHSS (3% increase on 2023)

d. **Community bed management**: The Community Bed Management System (CBMS) is now live and forms part of the overall National Bed Management System. By utilising a unique identifier for each bed, this system tracks and reports on bed history and bed capacity for all community nursing units and Section 38 facilities for older persons. It also identifies available beds for admission at regional and unit level by bed category (long and short stay) and bed type, supporting UEC

e. **Age-Friendly Health System**: A proof of concept was approved in August using the 4Ms (What Matters, Medication, Mentation, Mobility) to ensure every older adult reliably gets the best care possible. It supports frontline staff to consider the holistic health and wellbeing of an older person and consistently review their physical health, function and mobility, diet and nutrition, mental, cognitive and social wellbeing.

23.7m
home support hours provided to Older Persons'

3.3 Optimising our Resources

Optimising delivery of care in a complex environment is vital to sustainability. Smarter working, through optimising our current resources, is required to meet health and social care delivery challenges.

3.3.1 Workforce Resourcing and Reform

a. **Recruitment and training programme:** Implementation of our programme resulted in an increase in training places together with additional pathways to education, increasing diversity and reach. Through a single digital engagement platform available at the following link *HSE Career Hub* the programme has supported expansion and improved engagement with applicant pools

b. **Enabling recruitment:** Comprehensive recruitment webpages were rolled out, designed to provide end to end recruitment practices with targeted information, standardised process information and professional Human Resources (HR) guidance on compliant recruitment

c. **Employee support:** Support services are available through implementation of the *Healthy Ireland at Work: A National Framework for Healthy Workplaces in Ireland 2021-2025* through the WorkPositiveTool and HSE Communications on Work-Related-Stress, available at the following link: Work-Related Stress

d. **Training and development:** Continued growth in the numbers accessing HSeLanD online training and development opportunities with 1.94m programme completions recorded in 2024. Other developments included:

- Roll-out of four cohorts of the flagship Health Service Leadership Academy programmes
- Launch of a new scholarship Diploma in Health Economics
- Increased one-to-one and team coaching
- 57 new online learning programmes launched

e. **Digitalisation of HR processes**: Self-service, digital recruitment, payroll, personnel management and document management solutions were developed, along with training to support staff in expanding their digital skills and providing a better candidate experience. National Integrated Staff Records and Pay (NiSRP) SAP HR and Payroll implementation in the West Payroll of the HSE West and North West Region was successfully delivered bringing an additional 14,500 staff onto the national integrated HR and Payroll platform.

3.3.2 Technology and Transformation

a. ***Digital Health Strategic Implementation Roadmap****:* The roadmap was published in July, to drive our vision of creating better health outcomes through a digitally enabled environment. It sets down a clear path for the integration of digital technologies in our healthcare system and marks a crucial step in the journey towards a patient-centred, digitally enabled health and social care environment

b. **National Electronic Health Record (EHR) Programme**: An interim National EHR Steering Group has been convened, with their first meeting held in June, and development of the preliminary business case for the EHR has commenced with a strategic partner also on-boarded to the programme. Procurement and delivery of a national EHR is fundamental to the seamless provision of healthcare across Ireland

c. **Medical Laboratory Information System (MedLIS):** MedLIS is now live at Beaumont Hospital, enhancing the efficiency, accuracy, and accessibility of laboratory services, and contributing to the delivery of a modern, efficient, and patient-centred healthcare system across Ireland

d. **HSE Mobile App**: The app will be a digital front door to the health service, empowering patients by providing secure personalised access to their health information, hospital appointments and more. The app, which will be progressed on a phased basis, went on limited public release at the end of the year focusing on hospital appointments for maternity patients

Innovation snapshot: Streamlining pathways and processes to improve access and clinical outcomes

ENTegrate is a GP to specialist GP (ENT) pilot service, provided by a cross functional community GP/hospital consultant team, working in tandem to treat non-surgical patients with common ENT conditions in the community.

IMPACT: Outcomes from the service to date include faster access – average wait time was reduced by almost 48 months in the first seven months of the pilot; reduced outpatient waiting lists; and improved clinical outcomes due to the reduction in waiting time for treatment.

200
patients removed from wait list (Pilot 1)

500
anticipated (Pilot 2)

Dr Christina Warren, GP and Mr Mohamed Amin, Rhinology Consultant, leaders of the initiative, at Mater Misericordiae University Hospital (MMUH)

e. **HealthIRL migration**: Migration in the community was completed last year. The programme has put the HSE in an advantageous position of having a single identity across our network, which is modern, secure, cloud enabled and a foundational building block of how we deliver technology solutions

f. **Office 365 programme**: Over 90% of eligible staff now have access to Office365

g. **CHI Information and Communication Technology (ICT) infrastructure**: ICT network installation is 95% complete and core infrastructure is 47% complete. 2,000 devices are now onboarded to the network including Closed Circuit Television (CCTV) and nurse call, with 430 wifi access points installed

h. **National Integrated Staff Records and Pay (NiSRP) programme**: Roll-out continued with HSE West North West going live in 2024 and work commenced on roll-out to North East

i. **Cybersecurity**: The Chief Information Security Officer's (CISO) office has been established which aims at increasing cybersecurity maturity levels through a focus on eight work pillars

j. **Artificial Intelligence (AI) and Automation**: AI and Automation Centre of Excellence established in 2024 with focus on deploying AI in in areas such as stroke identification, radiology, cardiology and UEC avoidance. Over 800,000 hours released and 7.5m transactions processed to date using Robotic Process Automation (RPA) across 45 automated processes. Priority focus for RPA on waiting lists, delivering improvements in processing times and in clinic productivity. AI Strategy including an Implementation Framework being developed

k. ***Sláintecare* Universal Healthcare Strategy and Action Plan 2024+:** The *Sláintecare* Strategy 2024+ outlines a comprehensive and integrated reform programme aiming to advance toward a universal healthcare service. The *Sláintecare* Transformation and Innovation Office (STIO) reported quarterly on 70 key HSE deliverables across 17 reform programmes. The STIO co-hosted the third *Sláintecare* Joint Project Leads Meeting October 2024. The STIO worked collaboratively with all internal HSE stakeholders and the DoH to develop the year end *Sláintecare* Progress Report 2024 and the 2025 Action Plan, ensuring alignment with any new developments emerging from the new *Programme for Government*

l. ***Sláintecare* Integration Innovation Fund:** *Sláintecare* Integration Innovation Fund (SIIF) aims to test and evaluate innovative and integrated models of care and new ways of working, leveraging technology when possible within the HSE. Successful projects must align with the *Sláintecare* reform agenda, and be strategic priorities for either DoH or HSE. In 2024 there were 15 HSE SIIF funded programmes running nationally. Evaluation has concluded on eight round two SIIF projects, recommendations have been issued to the respective Health Regions

m. **Innovation:** Work on the HSE Innovation Framework commenced in Q4 2024. It is a key initiative aimed to encourage, support and enable a culture of continuous improvement by promoting user derived innovation and idea generation to drive better outcomes and support our strategic objectives.

3.3 Optimising our Resources [continued]

3.3.3 Capital Infrastructure

a. **Contractually committed capital projects**: In 2024, a total of 76 capital infrastructure projects were completed, of which:
   - 34 were in acute services, including a new laboratory in Connolly Hospital; a 16-bed emergency ward in UHL; an OPD in Merlin Park University Hospital; and a new ward block in Portiuncula University Hospital
   - 42 projects were to enhance community services including the development of primary care centres, improved accommodation in community nursing units for older persons, and the construction of a state-of-the-art mental health residential care centre in Co. Waterford

b. **Additional and replacement beds**: Increased capacity included a total, in 2024, of 121 additional and replacement acute beds as well as 135 additional and replacement community beds

c. **Government priority projects**:
   - Ongoing development of the new children's hospital and the progression of the tender process for the National Maternity Hospital
   - Construction of four of the planned six surgical hubs (Cork, North Dublin, Limerick, and Waterford)
   - Advancement of the elective hospital programme

d. **Community projects:** Specific priority programmes supported in 2024 included primary care centres (including Dunfanaghy/Falcarragh, Kilbeggan and Kilbarrack); ECC Hub 02, Main Street, Cavan; ECC Hub 11, Mallow Business Park; and ECC Hub 19, Our Lady's Hospice, Harold's Cross

e. **Disability projects:** Projects supporting specialist community-based disability services included Baker's Corner, Pottery Road, Dun Laoghaire

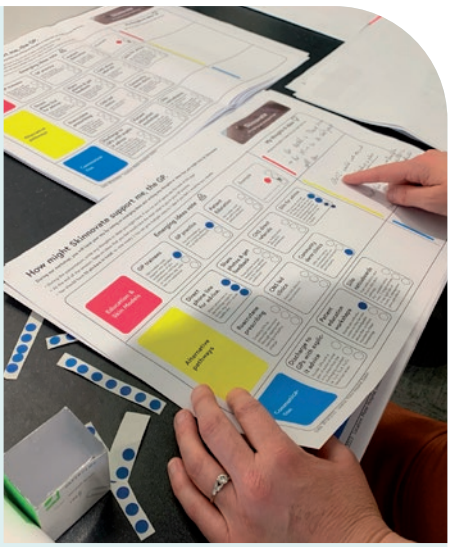
f. ***HSE Infrastructure Decarbonisation Roadmap:*** A revised version of the Roadmap was published which outlines the sustainable infrastructure actions under the remit of HSE Capital and Estates to meet the energy efficiency and energy related greenhouse gas emissions reduction targets set out in the *Climate Action Plan 2024* and *EU energy directives*.

Further detail on the Capital Infrastructure Report for 2024 can be found in Appendix 3 of this Annual Report.

Innovation snapshot: Supporting GPs to manage routine skin conditions

In 2021, the Mater Hospital Dermatology Department streamlined internal processes and achieved a 40% reduction in its waiting list. However, projection analysis indicated that without radical intervention, the waiting list would return to its original levels within three to five years.

IMPACT: Working with local GPs, a suite of solutions was designed to provide novel options for accessing support without GPs having to refer patients to an outpatient clinic. These solutions include active management plan letters whereby appropriate patients are consultant-triaged, with a detailed recommended management plan sent back to the GP.



- Out of 59 patients, only 5 needed to return to the OPD clinic
- Direct GP to Dermatologist channel developed
- Encrypted messaging, enabled GPs to share case information and access advice

Westfield Integrated Care Centre in Ballincollig, Co. Cork.

Reducing Outpatient Waiting Lists Through Integrated Care

Westfield Integrated Care Centre in Ballincollig, Cork is home to both the Integrated Care Programme for Older Persons and the Integrated Care Programme for the Prevention and Management of Chronic Disease, and since its opening in January has significantly reduced outpatient waiting lists for people with diabetes or respiratory conditions.

IMPACT: HSE South West Regional Executive Officer (REO), Dr Andy Phillips, said, 'People using the integrated service report faster referral times and a multi-disciplinary approach that allows them to see several healthcare professionals at one visit, rather than having to travel to separate appointments. Hubs like these keep people living well, with care services close to home.'

3.3.4 Financial Management

a. **Integrated Financial Management and Procurement System (IFMS)**: Implementation of the single IFMS to support improvements in financial reporting, including expenditure analysis and forecasting continued. The first of three implementation groups has been live since July 2023 and the second and third implementation groups are scheduled to go live in April and July 2025, respectively. This will complete the implementation of IFMS to all directly managed HSE services, accounting for 80% of all health expenditure

b. **National Integrated Staff Records and Pay (NiSRP) Programme**: The successful implementation of NiSRP in HSE West, which was delivered in May 2024, resulted in a total number of 98,500 staff across the HSE that are benefiting from having a fully integrated SAP HR and Payroll solution on a digital platform

c. **Productivity and Savings Taskforce:** This taskforce, jointly chaired by the Secretary General of the DoH and the CEO of the HSE, was established in January 2024 to drive savings and productivity improvements across the HSE.

3.3.5 Primary Care Reimbursement Services

a. **Medicine approval**: A publicly assessable pricing and reimbursement tracker was launched in December as part of the commitment to increase transparency and visibility of medicines through the HSE assessment and approval process. The HSE approved 25 new medicines and 21 new uses of existing medicines during 2024

b. **Expansion of GP visit scheme**: Roll-out continued of free GP visit cards to children aged six and seven, along with the expansion of the free GP visit card scheme, including the roll-out of changes to income thresholds for GP visit cards for individuals aged eight to 69

c. **Reimbursement**: More than 6,600 contractors were reimbursed and approximately 110m claims were processed for the provision of health services to the public

d. **Free contraception scheme**: Access to the free contraception scheme was extended up to and including women aged 35 years of age

e. **Redress scheme**: In conjunction with the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), medical cards were put in place as part of the health supports under the Mother and Baby Institutions Payment Scheme.

3.3.6 Research and Evidence

a. ***A HSE Library Strategy 2024-2029*** was launched. Among the key aims of the strategy are strengthening the network of physical libraries as multifunctional spaces for education, research and innovation and provision of a new library app, providing crucial support to our frontline professionals and decision makers throughout the health service

b. The ***HSE National Framework for Governance, Management, and Support of Health Research*** progressed through four areas of focus: building research governance, management and support (RGMS) capacity in the HSE regions; development of the National Electronic Research Management System; reform of the Research Ethics Committee System and continued development of national research policies and templates.

3.4 Building Trust and Confidence

Quality improvement, patient safety and reliable delivery of care are central to everything we do. We strengthened these by working with, and learning from, patients, service users and each other to design, deliver, evaluate and continuously improve care.

Listening, Responding and Improving report published in response to the National Inpatient Experience Survey 2024

▲ Compared to 2022 survey findings, the 2024 results show patients' rating of their overall care experiences have improved.

- **12,367** patients participated
- **85%** rated their experience positively
- **58%** rated care as 'very good'
- **27%** rated hospital care as 'good'

3.4.1 Patient and Service User Experience

a. **Patient partnership structures:** A key focus in 2024 was the development and approval of patient partnership structures within the new healthcare regions. A partnership proposal was developed in collaboration with patient representatives and work continues to fully implement across all regional and national structures

b. **HSE Patient and Public Partnership Conference:** The second annual conference, 'Changing Patient Outcomes: One Partnership at a Time', was held in September, highlighted the HSE's commitment to facilitating partnering with patients, service users, family members, carers and advocates in the planning, design, development and improvement of services at strategic and policy level

c. **National Patient and Service User Forum:** Ten meetings were held in 2024 with topics addressed during the meetings that included a significant number of co-design initiatives, providing guidance and direction to many parts of the HSE

d. **Participation:** The National Patient and Service User Experience team received and processed 94 requests for patient and service user participation at national level for the planning, design and improvement of our health services, a significant growth since 2023

Some achievements in 2024

Critical Care Outreach (patients review on discharge to wards) now in place across 14 acute hospitals

Publication of 13 evidence-based clinical designs, comprising 3 models of care, 8 guidelines, 1 Framework and 1 decision support tool

Palliative Care Needs Assessment eLearning Programme rolled out, with 1,727 participants completing the course

Dual Diagnoses specialist adult services expanded, with the roll-out of two new units

Reduction in Hospital Cardiac Arrests by 50%

Stroke Early Supported Discharge (ESD) Teams increased with 11 operational ESD teams nationally

Congenital Cytomegalovirus pathway implemented in all 19 maternity units nationally

Source: *Clinical Design and Innovation 2024 – A Year in Review*

e. **Partnership:** Examples of HSE patient and service user partnership in 2024 included; involvement with the HSE Health Regions Steering Group; the HSE Health App and HSE Shared Care Record; the HSE Population Based Planning Advisory Group; the HSE Patient Initiated Review Focus Groups; the *Development of the HSE National Policy on Reimbursement* as well as participating in workshops facilitated by the DoH.

3.4.2 Safeguarding

a. **Future of safeguarding**: A high-level review of HSE safeguarding policy, procedures, structures and options for the future, *Moving Forward: Adult Safeguarding in the Health Service Executive,* was published in June. The review, commissioned by the CEO, was undertaken by an independent safeguarding expert and implementation of the recommended key actions is underway, led by the new Chief Social Worker (appointed in August)

b. **Abuse awareness**: There is evidence of greater awareness of the signs and indicators of abuse within both our staff and the wider public with the 2023 National Safeguarding Office Annual published report showing a 33% increase on the number of concerns reported since the previous year

c. '**Making Safeguarding Personal':** A toolkit 'Making Safeguarding Personal' was launched in September, providing guidance on how to focus on the service user, their perception of what is happening and enhance their engagement, choice and control, with an overall aim of resolution and recovery.

3.4.3 Clinical Quality and Patient Safety

a. **Incident Management and Open Disclosure**: The National Incident Management System was revised, and the Open Disclosure Policy was updated with consultations to support the *Patient Safety (Notifiable Incidents and Open Disclosure) Act 2023* coming into effect in September 2024

b. **Incident reporting**: An electronic point of occurrence incident reporting is now functioning in over 20 acute hospitals

c. **Competency Navigator**: The Quality and Patient Safety (QPS) Competency Navigator, a self-assessment tool designed to identify and develop the key competencies needed to provide safe and quality care, was completed

d. **Clinical workforce**: Capacity and capability are strengthened through ongoing education, training, leadership development, specialist to advanced practice, and the continued implementation of several key initiatives, including the national nurse staffing IT system, the *Framework for Safe Nurse Staffing and Skill Mix Phase I and II*, the recommendations of the *Report of the Expert Review Body on Nursing and Midwifery, HSCP Deliver – A Strategic Guidance Framework for Health and Social Care Professions 2021-2026*, and the DoH National Taskforce on the NCHD Workforce. These initiatives ensure improved care delivery, benefiting service users by enhancing the quality and efficiency of the services they receive

78.4%

reported incidents entered onto the NIMS system within 30 days of notification of the incident

3.4 Building Trust and Confidence [continued]

A same day consultation and biopsy service is now being provided through the implementation of See and Treat clinics at four sites nationally

e. **Antimicrobial resistance:** The HSE's *Antimicrobial Resistance Infection Control (AMRIC) Action Plan 2022-2025* which is aligned to *Ireland's Second One Health National Action Plan on Antimicrobial Resistance 2021-2025 (iNAP2)* continues to be implemented with 86% of projects and actions complete. 18 AMRIC Infection Prevention and Control (IPC) clinical guidance, 39 primary care antimicrobial stewardship guidance and seven acute antimicrobial guidance were published, supported by ten AMRIC IPC education webinars. 11 GP podcasts and five new/updated eLearning programmes. This quality and service improvement work is resulting in sustained improvements in infection prevention and control, appropriate antimicrobial prescribing, enhanced surveillance, and awareness and knowledge of antimicrobial resistance

f. **Better communication, better outcomes:** My Health My Voice, developed to foster better communication between patients and their healthcare providers, is resulting in more accurate diagnoses and better health outcomes

g. **Models of care**:

- Same-day surgery was facilitated with the roll-out of a Pre-Assessment Service Model of Care
- Children who require either acute or elective surgery will be managed in an appropriate environment through the publication of a General Paediatric Surgery Model of Care
- The publication of *the Integrated Model of Care for People with Type 2 Diabetes Mellitus 2024* supports this cohort of patients to manage their condition

h. **New guidance and audits**: To enhance safe and effective care for our patients new clinical practice guidance was developed and published, including *Anorexia Nervosa: The Management of the Paediatric Patient National Clinical Practice Guidance* and *General Principles in the Management of Children with Diabetes Requiring Surgery*; and a number of clinical audits were commissioned, including for falls prevention and management, sepsis and paediatric diabetes

i. **Decision-making**: Support to people to make decisions about their health, welfare and finances was enabled by the implementation of the *Assisted Decision-Making (Capacity) Act 2015* through the provision of clinical leadership, training, mentorship and wide stakeholder engagement nationally

j. **Dermatology**: A same-day consultation and biopsy service is now being provided through the implementation of See and Treat clinics at four sites nationally, resulting in the removal of 1,560 patients from dermatology outpatient waiting lists

k. **Mental health:** The roll-out of two new units for Mental Disorder and Co-existing Substance Use Disorder (dual diagnosis) has improved access to specialist adult services across HSE South West and Mid West regions

l. **Stroke service improvements**: The application of standardised safe swallow screening for patients with stroke was enabled via a swallow screening e-learning programme; a primary care-delivered hypertension case finding and treatment strategy was rolled out for people aged over 45 years; and specialised stroke rehabilitation in people's own homes was delivered through 11 Early Supported Discharge Teams

m. **Genetic and genomic medicine**: The first version of the *National Genomic Test Directory Rare and Inherited Disease* was published; a Fundamentals in Genomic Testing course was made available on HSeLanD; and an information leaflet on genetic and genomic testing was developed for patients

n. **Medicines Management Programme**: Health Technology Management initiatives such as the best value biological (BVB) medicines process are supporting the safe, effective and cost-effective use of medicines. Managed access protocols (MAPs) are enabling access to new medicines including for rare diseases, oncology, HIV and cardiovascular risk reduction.

o. **Modernised Care Pathways Implementation Programme:** The programme seeks to sustainably achieve both the *2024 Waiting List Action Plans* aim of decreasing OPD waiting times and the *Sláintecare* aim of delivery of the right care in the right place at the right time, closer to home. In 2024, 32 modernised care pathways in 115 sites across 16 specialties, delivered:
   - New patient activity: 87,373 (128% increase on 2024 target)
   - Acute OPD waiting list removals: 28,414 (98% increase on 2024 target)
   - Review activity: 99,613 (31% increase on 2024 targets)

p. **National Perioperative Patient Pathway Enhancement Programme:** The programme, to improve operating theatre access and patient flow, is now rolled out in HSE South West, HSE West and North West, and HSE Dublin and South East and has commenced engagement with HSE Dublin and Midlands. Phase 1 and 2 of the programme were rolled out to 54 operating theatres in eight sites, across these Health Regions. Results to date include:
   - 5% to 20% increase in throughput for a number of sites, through setting of local goals, tapping into unused capacity, using data to monitor the flow of patients and general heightened awareness of management of resources
   - Commencement of 23 initiatives with a predicted increase in throughput of 3,680 surgical patients annually

The new HSE.ie websites for each Health Region were launched

3.4.4 Communications and Public Affairs

3.4.4.1 Communications

a. **Trust and confidence:** The number and quality of positive health service stories published in the mainstream media was increased. Additionally, improved processes for managing communication with elected representatives were implemented

b. **Regional communications and visual identity**: New *HSE.ie* websites for each Health Region were launched, enabling them to provide information to the public about their services alongside campaigns to encourage access to the right care, at the right time, in the right place. Additionally, a single HSE visual identity was rolled out across all regions and new internal communications technology operationalised to enhance the support and information provided to HSE staff

c. **Digital health**: The first version of the HSE Health App was developed to provide a secure way to access HSE information, find health services and store personal health information.

3.4.4.2 Official Languages Act

a. **Bilingual HSE Health App:** The first version of the HSE Health App was developed with full Irish and English functionality

b. **Public campaigns and social media**: HSE public information campaigns are now available in both Irish and English across all platforms and social media features 20% Irish content plus a dedicated Irish language Facebook page

c. **HSE recruitment:** Recruitment teams advertise posts in both official languages

d. **Staff resources**: A new webpage was launched providing *Official Languages Act (OLA) guidance and resources*, in addition to the Irish Language Learning Hub on HSeLanD. Certified translations of all HSE job titles and grade codes are also now available

e. **OLA compliance:** Compliance measures were implemented to address OLA breaches, particularly for signage and bilingual correspondence.

HSE staff at the Dublin Pride Parade

Showing Our Pride

Throughout the summer months, Reach Out Network members, HSE staff and allies participated in Pride parades across the country. The Reach Out Network acts as a representative voice for LGBTQIA+ employees, a forum where staff can discuss experiences and share insights in a safe space, and a resource on LGBTQIA+ topics.

'Pride month is a time of celebration and inclusion' said Bernard Gloster, CEO. 'We celebrate the diversity of the HSE workforce and reinforce our commitment to equality and inclusion, to ensure a safe and respectful environment for all.'

3.4.5 Broader Social Accountabilities

3.4.5.1 Human Rights and Equality

a. ***Assisted Decision-Making (Capacity) Act 2015***: The Act brought significant changes in 2024 for health and social care practice, with the National Office for Human Rights and Equality Policy providing strategic oversight and guidance:

- Year 1 of the HSE Assisted Decision-Making (ADM) Mentorship Programme was completed with 45 mentors and 510 mentees, and an ADM Casebook was developed to support participants. Year 2 of the programme commenced in October
- 59,997 people have engaged with ADM eLearning (9,706 completing Module 1 in 2024)
- Guidance and support was provided in relation to 278 complex ADM queries

b. **Consent**: The revised *HSE National Consent Policy 2022 V 1.2* was launched, reflecting legislative changes and reinforcing the commitment to patient autonomy and informed decision-making. 19,992 people have undertaken HSE National Consent Policy training to date with 6,103 completing eLearning in 2024

c. ***Do Not Attempt Cardiopulmonary Resuscitation (DNA-CPR) policy****:* A systematic revision of the policy was completed in 2024 and a review was commenced for the National Guidelines on Accessible Health and Social Care Services.

3.4.5.2 Global Health

a. **Bilateral collaboration:**

- Collaboration with Ethiopia was strengthened, resulting in the development of standards for a national accreditation system and increased training capacity in clinical psychology
- Through partnership with the Royal College of Physicians of Ireland, 71 medical specialists graduated Zambia College of Medicine and Surgery

b. **Technical expertise and resources:**

- Situation Awareness for Everyone (SAFE) training in Sudan was delivered, enhancing patient safety in conflict settings
- Eight 40-foot containers of medical supplies were provided to Ukraine and Zambia
- The University College Dublin Ukraine Trauma Project was supported to train 286 emergency medical personnel in Kyiv
- Healthcare leadership in Tanzania was advanced through the co-designing of a national quality improvement training programme with senior Government officials and clinical experts.

3.4.5.3 Climate and Sustainability

a. **Regional sustainability**: The six Health Regions were supported to implement the *HSE Climate Action Strategy 2023-2050* through the establishment of six Regional Sustainability Leads and the formation of Regional Green Committees

b. **Implementation and measurement of the *HSE Climate Action Strategy***: Frameworks for action, implementation and measurement of the strategy's delivery are being developed with over 200 stakeholders involved in this process

c. **Staff communications and training**: Three internal campaigns were delivered, focusing on education and on the real sustainability actions staff can take; over 800 staff engaged with Sustainability 101 online training and 60 leaders participated in a senior leadership training day

d. ***Public Sector Climate Action Mandate* implementation**: Of the 33 requirements, we are compliant with 18, partially compliant with three, not compliant with seven and two are not applicable. Projects are ongoing to address partially compliant and non-compliant areas. ISO 50001 energy management standard certification was also achieved, as required under the mandate

e. **Retrofitting facilities**: The HSE LGN Pilot Energy and Decarbonisation Pathfinder Project, representing the first deep energy retrofit of HSE facilities, has commenced in four sites

HSE Energy Consumption 2023 and 2022* (Total Primary Energy Requirement)

Type	Consumption 2023	Consumption 2022
Electricity	424,564,018 kWh	435,844,076 kWh
Thermal	591,919,712 kWh	592,129,810 kWh
Transport	52,729,435 kWh	58,989,696 kWh
Total HSE 2023 Energy Consumption	1,069,213,164 kWh	1,086,963,582 kWh
Improvement in Energy Efficiency since 2009 baseline	34%	19.9%
Total Greenhouse Gas (GHG)	187,249 tCO_2	202,122 tCO_2

Total GHG Emissions – change since GHG Baseline (2016-2018 average) 20% decrease

* Section 38/39 Organisations report separately to SEAI and are not included in these figures.

Data source: SEAI

f. **Energy efficiency**: 380 minor capital energy efficiency projects were completed in 2024 through the HSE/SEAI capital Co-Funding Partnership Agreement. (See table below for greenhouse gas emissions).

3.4.5.4 Emergency Management

a. **Severe weather**: Management was supported in responding to a number of severe weather events ensuring that learning was captured from these events to update the *Severe Weather Planning Guidance for HSE Services* document

380

minor capital energy efficiency projects were completed in 2024

b. **Training**: A range of training and exercises programmes were delivered across the country including pre-hospital and acute hospital exercises for hospital major emergency plans utilising the Emergo Training System

c. **High Consequence Infectious Disease (HCID) planning**: A HCID exercise was carried out with colleagues in HSE Health Protection, Public Health and the National Isolation Unit to test the process in returning an Irish national infected with a Category IV virus

d. **Pandemic Plan:** Work concluded on the development of the HSE Operational Pandemic Plan, which was approved by the HSE Senior Leadership Team (SLT) and work has commenced on the development of Regional Operational Pandemic Plans.

3.5 Disability Services

Our vision is for people with disabilities to live full lives in their communities. This will be achieved by giving people who need specialist disability services more choice and control by developing and providing access to person-centred, integrated, responsive and flexible supports and services to the maximum of available resources both within specialist disability services and all other health services. A major priority for the HSE is to significantly improve access for children and families to services. There is still much to do to significantly improve access when needed, particularly for children and young people. The availability of integrated services for children and families is a cornerstone of supporting each child to have the best chance to realise their potential.

3.5.1 Disability Services

3.5.1.1 Service delivery

a. ***Roadmap for Service Improvement 2023-2026***: The Roadmap is a targeted service improvement programme (SIP) to achieve a quality, accessible, equitable and timely service for all children with complex needs as a result of a disability, and their families. Of the 60 actions contained within it, eight are ongoing and will be in place for the duration of the Roadmap, 17 have been achieved and 26 are in progress. Achievements in 2024 included:

- The completion of a National Assessment of Need (AON) tender process to support Regions in achieving their AON targets
- A SIP Board in place and meeting monthly since February 2024, closely monitoring the progress of working groups and services against Roadmap actions
- 93 Children's Disability Network Teams (CDNTs) provided services and supports to 43,000 children, including 10,281 new children in 2024
- Delivery of over 5,000 hours per month (on average) of therapy supports across 82 schools, in addition to supports outside of school related to other health goals. CDNTs are also providing supports to children attending other special schools across the country, in line with their family's prioritised goals in their Individual Family Supports Plans

b. ***Action Plan for Disability Services 2024-2026:*** The plan sets out a range of actions designed to provide better access to disability services, to maximise the impact of service delivery through strategic change and to enable better planning and management through improved information and systems. Achievements in 2024 included:

- Delivery of 148,000 additional personal assistant and 300,000 additional home support hours were delivered in 2024 compared to 2023, to support persons with a disability to maximise their capacity to live full and independent lives in their own communities
- Delivery of 64,162 alternative respite sessions throughout the country (58.8% ahead of target). These alternative respite sessions included Summer Camps, after-school respite services, Saturday Clubs and other community-based respite support activities that are designed to meet the needs of children and families
- An additional 260 residential placements were developed in partnership with disability service providers throughout the country, bringing our residential capacity up to 8,660 places; 57 people were facilitated to move from congregated to community settings; and 29 people under the age of 65, accommodated in nursing homes, were supported to move into more appropriate community and residential settings
- Engagement with 56 people with neurological conditions and 137 service providers for a neuro-mapping project, led by the HSE, Disability Federation of Ireland and the Neurological Alliance of Ireland to establish the current picture of community neuro-rehabilitation

services in Ireland. A project report identified a number of recommendations which will be developed into actionable objectives under the *National Strategy and Policy for the Provision of Neuro-Rehabilitation Services in Ireland*

- New person-centred planning resources are available for people with a disability using adult day services, supporting their choices and decisions including planning for the future. The resources build on the significant work already underway to ensure services reflect the will and preference of the person supported
- Following an evaluation of the Autism Assessment and Pathway protocol demonstrator project, the final report was received in November and work is now underway to develop a revised protocol
- In line with Government Policy, the Disability Quality Improvement Programme established a National Thalidomide Liaison Office to facilitate an enhanced pathway to health and social care supports for Irish thalidomide survivors.

3.5.1.2 Capital infrastructure

a. **Providing care in the right place**: An approved de-congregation programme to provide accommodation in the community for residents of institutional congregated settings has been underway since 2016. To date, 135 properties have been provided, with a further 26 in the pipeline

b. **Enabling service delivery**: To ensure services can be delivered in the most appropriate environment, work is ongoing on the construction or reconfiguration of properties to provide accommodation for CDNTs, therapy services, respite, day and residential services

c. **Capital strategy**: A disability-specific, multiannual capital strategy is in development which will inform the capital programme for the delivery of suitable accommodation across each of the identified service pillars, mainstream residential in co-operation with colleagues in housing according to the *National Housing Strategy for Disabled People 2022-2027* and specialist residential according to specific needs; and across day, respite and therapy programmes. The aim is to develop a solid business case to increase the overall capital allocation for disability services, year-on-year for the next ten years.

3.5.1.3 Workforce

a. **Overall workforce growth**: 2024 saw a net growth of 963 WTE on 2023 staffing in the HSE and Section 38 disability services workforce

b. **Children's Disability Network Teams**: Collective recruitment actions and initiatives across CDNTs resulted in a workforce growth of 17%. The overall WTE net uplift was 272 WTE, of which 204 WTE were health and social care professionals (HSCPs). This is in the context of a staffing vacancy rate of 29% across CDNTs in 2023

c. **Training**: Phase 2 of a national CDNT training programme was completed in the first quarter of 2024 with national funding available – pro-rata based on the number of allocated posts – to former Community Health Organisations (CHOs) to provide for CDNT training and development in their area. 40% of the funds were available in 2024 with the balance available from Q1 2025

d. **Clinical placements**: Forty-five new clinical psychology trainee placements commenced in October

e. **New therapy assistant grade**: To expand skill-mix and applicant pools, and in line with the Roadmap, the role of Health and Social Care Assistant (Therapy Assistant) was established, optimising HSCP workload by delegating less complex duties. An advertising and engagement campaign was launched via HSE social media and HSE Career Hub, using video testimonials and content created by the HSE with CDNT Lead Agencies

f. **Addressing recruitment challenges**: The perception of working in CDNTs and wider disability services remains challenging, impacting the interest in and uptake of roles. Multiple applicant engagement opportunities have been established to address this, including:

- Recruitment and career fairs
- Outreach to higher education institutions and secondary schools
- Presence at national events
- Virtual engagement via webinars, including international recruitment webinars

These engagements will continue in 2025 and will include optimising outreach through international virtual recruitment fairs.

Our Management and Accountability

4.1 Governance and Board Members' Report 2024

4

4.1 Governance and Board Members' Report 2024

Role of the HSE Board

As the governing body of the HSE, the Board is accountable to the Minister for Health and the Minister for Children, Equality, Disability, Integration and Youth (CEDIY) for the performance of its functions.

The Chief Executive Officer (CEO) is accountable and reports to the Board and is responsible for managing and controlling the business of the organisation.

The HSE Board is collectively responsible for leading and directing the HSE's activities. While the Board may delegate particular functions to the CEO, the exercise of the power of delegation does not absolve the Board from the duty to supervise and be accountable for the discharge of the delegated functions.

The Board ensures that the HSE's Corporate Plan and its strategic planning are aligned to *Sláintecare* and to the Department of Health (DoH) and Department of Children, Equality, Disability, Integration and Youth (DCEDIY) Statements of Strategy, to the extent relevant, and are also consistent with the HSE's statutory mandate.

The Board acts on a fully informed and ethical basis, in good faith, with due diligence and care, and in the best interest of the HSE, having due regard to its legal responsibilities and the objectives set by Government. The Board promotes the development of the capacity of the HSE including the capability of its leadership and staff. The Board is responsible for holding the CEO and senior management to account for the effective performance of their responsibilities.

Working closely with the CEO and Senior Leadership Team (SLT), the Board satisfies itself, on an ongoing basis, that the HSE is well run. The Board is committed to ensuring that the HSE operates as a highly transparent organisation which provides high-quality information about all aspects of its performance.

Board Composition and Structure

Board members are appointed by the Minister for Health after consultation with the Minister for CEDIY. Membership includes at least two persons who, in the opinion of both Ministers, have experience of or expertise in advocacy in relation to matters affecting patients or recipients of services; two persons who are practising or have practised as a member of a health profession, whether in or outside the state; and at least one person who has experience in financial matters.

Gender Balance in Board Membership

In so far as practicable, the Minister endeavours to ensure that among the members of the Board there is an equitable balance between men and women. As of 31 December 2024, the Board had four (36%) female and seven (64%) male members.

Board Meetings

In accordance with Schedule 2, paragraph 2A of the *Health Act 2004* (as amended by Section 32(b) of the *Health Service Executive (Governance) Act 2019)*, the Board are required to hold in each year no fewer than one meeting in each of 11 months of that year.

For the period January-December 2024, the HSE Board met on 13 occasions.

Oversight Agreements

The Oversight Agreements are documents outlining the relationship between the DoH, DCEDIY and the HSE. They also outline the oversight arrangements and responsibilities of both parties. Each of these documents was developed jointly by the DoH and the HSE; and the DCEDIY and the HSE. The Oversight Agreement between the DoH and HSE has been signed by the Chair, CEO, the Secretary General of the Department, and the Minister for Health.

The Oversight Agreement between the HSE and the DCEDIY was signed by the Chair, CEO, the Secretary General of the DCEDIY, and the Minister for CEDIY on 21 February 2024. Both Departments and the HSE are responsible for an Annual Review of these agreements.

Ministerial Meetings

High-Level Ministerial Meetings with Board

Annually, meetings are held between the Ministers and the Board to discuss performance, governance, strategic issues, policy and reform priorities for the health and social care services. During 2024, the Minister for Health met with the Board on 20 February and 29 May 2024.

Quarterly Meetings

The Chair has meetings quarterly with Ministers to review performance issues, National Service Plan (NSP) progress, reform planning and implementation, governance compliance, and issues arising. The CEO and Departmental Secretary Generals attend these meetings. Board Members may also be invited by the Chair to attend.

Board Effectiveness

Annually the Board discuss and agree allocation of roles and responsibilities between Board and Committee workplans and agreed strategic priorities for discussion by the Board during 2024.

Annually, the Board reviews its performance and undertakes a self-assessment evaluation of its performance and that of its committees.

HSE Code of Governance

In accordance with Section 35 of the *Health Act 2004* (as amended), and in line with the Department of Public Expenditure, National Development Plan Delivery and Reform Code, the HSE has in place a Code of Governance setting out the principles and practices associated with good governance. The Code of Governance is currently under review to reflect changes in the organisational structures and related changes to HSE Policy and Procedures.

Statutory Accountability Obligations

Corporate Plan 2021-2024

Under the statutory accountability obligations, the Board have put in place a three-year *Corporate Plan 2021-2024* adopted by the Board and approved by the Minister for Health. A new Corporate Plan has been developed and is due to be published in 2025.

HSE National Service Plan 2024

In accordance with the *Health Act 2004* (as amended), the HSE *National Service Plan 2024* was prepared in response to the Letters of Determination and the Annual Statement of Priorities, received from the Minister of Health in November 2023 and the Minister for CEDIY in December 2023.

NSP 2024 was adopted by the Board on 20 December 2023 and an amended NSP, as requested by the Minister for Health, was adopted by the Board on 26 January 2024. The amended NSP 2024 was approved by the Minister for CEDIY on 06 February 2024 and by the Minister for Health on 07 February 2024. A Capital Plan for infrastructure/equipment, and an eHealth and Information and Communication Technology (ICT) Capital Plan were approved as part of the *National Service Plan 2024* documents.

HSE Board strategic scorecard

The Board provides the Ministers/Departments with information on progress against key programmes/priorities through the Board Strategic Scorecard (BSS), which is prepared for the HSE Board on a monthly basis. The Scorecard is a key reporting and assurance tool for the Board.

For each priority, the Scorecard provided a monthly position in relation to progress against relevant performance indicators and the achievement of key milestones and deliverables.

Risk Management

The Board has overall responsibility for risk management policies and procedures and for setting the HSE's risk appetite. It also has responsibility for determining the nature and extent of the strategic risks it is willing to take in the achievement of its strategic objectives.

The HSE's Corporate Risk Register (CRR) records the organisation's principal strategic risks, identified by the SLT. Each risk is assigned to a member of the SLT as the co-ordinator of that risk and to the Committees of the Board who provide oversight of the HSE's strategic risks.

The Audit and Risk Committee (ARC) retains responsibility on behalf of the Board for the HSE's overall risk framework, and reviewed the role of Board Committees in discharging governance and oversight responsibilities in relation to enterprise risk in Q1 2024.

Throughout 2024, the ARC received monthly updates and reports on risk management.

4.1 Governance and Board Members' Report 2024 [continued]

Financial Management

The system of internal control is designed to manage and reduce risk rather than to eliminate risk and as such the review of the system of internal control is designed to provide reasonable but not absolute assurance of effectiveness. The system of internal control seeks to ensure that assets are safeguarded, transactions are authorised and properly recorded, and that material errors and irregularities are either prevented or detected in a timely manner. The system of internal control is also designed to ensure appropriate protocols and policies are in place and operating effectively in the context of clinical and patient safety. A reasonable system of internal control also supports a culture of strong financial management.

Through the ARC, the Board has been assured that the HSE has in place procedures to monitor the effectiveness of its risk management and control procedures. The monitoring and review of the effectiveness of the system of internal control is also informed by the work of the internal and external auditors.

Code of Governance, Ethics in Public Office and Additional Disclosure of Interests by Board Members, and Protected Disclosures

The *Ethics in Public Office Act, 1995* and the *Standards in Public Office Act, 2001* (Ethics Acts) set out statutory obligations which apply to Board members and employees. The Board complies with the Ethics Acts and in accordance with the HSE's Code of Governance.

In addition to the Ethics Acts, Board members make an annual disclosure of any potential or actual conflict of interests. Board members are responsible for notifying the Board Secretary on an ongoing basis should they become aware of any change in their circumstances regarding conflicts of interest.

Declarations of interest are a standing agenda item at every Board and Committee meeting.

The schedule of attendance, fees and expenses can be seen in Appendix 7 of this Annual Report.

Committees of the Board

The Board has established Committees in order to provide it with assistance and advice in relation to the performance of its functions. Membership of Committees includes both Board and external members. Appointment of external members ensures appropriate patient and service user input on the Committees.

A review of Board Committee structure was held in mid 2024, and the Board agreed to move from having five standing Committees to three and, if required, to have a number of additional Committees which operate as task and finish groups to drive specific topics.

The Board's Committees are:

- Audit and Risk Committee (ARC)
- Strategy and Reform Committee
- Performance Committee

Previous Committees:

- People and Culture Committee
- Planning and Performance Committee
- Safety and Quality Committee
- Technology and Transformation Committee

All strategic items relating to the People and Culture Committee, Safety and Quality Committee and the Technology and Transformation Committee were aligned to the Strategy and Reform Committee, and all performance elements have been aligned to the Performance Committee.

Audit and Risk Committee (ARC)

The ARC is established and operates in accordance with Section 40H of the *Health Act 2004* (as amended by Section 23 of the *Health Service Executive (Governance) Act 2019*). The legislation also recognises that the Audit Committee has a role to provide oversight and advice on risk management. Therefore, upon its establishment in 2019, its title was expanded to the 'Audit and Risk Committee' to reflect the full nature of its remit.

Under current legislation the Committee is required to:

- Advise the Board and the CEO on financial matters relating to its function
- Report in writing at least once every year to the Board and CEO on those matters and on the activities of the Committee in the previous year, and provide a copy of that report to the Minister.

The functions of the Committee, as outlined in the *Terms of Reference: Audit and Risk Committee*, include a range of financial, statutory, compliance and governance matters as set out in legislation.

Work Programme

The Committee agreed a detailed workplan for 2024 to address in a systematic and comprehensive manner its key roles and responsibilities.

The Committee fulfilled its responsibilities as planned. Through the Committee's thirteen meetings, the Committee members had oversight and discussion on a range of issues such as a review of internal audit reports, which over the year saw 82 audit reports, including operational, ICT, special projects and healthcare audits. Responsibility for reviewing and monitoring the outcome of healthcare audits was assigned to the ARC when the Safety and Quality Committee was stood down. The Committee was presented with summaries, key findings of completed Internal Audit reports and the status of the implementation of audit recommendations.

During the year, the 2023 Annual Report of the Chief Internal Auditor was presented to the Committee and the 2024 Annual Internal Audit Plan which included a mid-year review of the Plan was approved by the Committee. In accordance with best practice, the Committee met in private session with the Chief Internal Auditor, without executive management present. The Committee was provided with updates in relation to the Internal Audit Strategic Review and approved the revised Internal Audit Charter.

During the year, the Committee oversaw the development, approach and action plan to enhance the role of the Board and its Committees in discharging governance and oversight responsibilities in relation to enterprise risk. The Committee reviewed the Risk Appetite Statement (RAS) and welcomed that a comprehensive review of the RAS be undertaken in 2025. The Committee approved the new CRR and was presented with quarterly reports.

The Committee oversaw the establishment of the Central Compliance Function, received quarterly updates relating to the Compliance Report Implementation and the Compliance Obligations Register Review and Update Procedure.

As per the workplan, the members of the Committee reviewed the HSE's Annual Financial Statements and Special Legislative Accounts, which were submitted to the Comptroller and Auditor General (C&AG). The Committee received monthly expenditure updates, which included the financial outlook for year-end deficit and the two-year financial agreement settlement announced in the Governments June 2024 Summer Economic Statement. The Committee also received updates on the Controls Assurance Review Process, Integrated Financial Management and Procurement System (IFMS), Tax, and Agencies Oversight Agreements – Service Arrangements. The Committee was kept up to date in relation to the Procurement Compliance Self-Assessment and the Progress of the Internal Controls Improvement three-year programme.

Over the year, the Committee maintained oversight of the delivery of the Capital Plan, including the National Maternity Hospital at St Vincent's University Hospital (SVUH) and the Programme Governance Arrangements; and the Children's Hospital Project and Programme which included an external assurance review. The Committee provided pre-Board scrutiny of material contracts and property valued above €10m, received quarterly reports on delegated authority for property transactions under market value (between €2m and €10m and low value/nominal CAT 3a transactions), and quarterly updates on the final account for completed construction projects. The Committee also reviewed the Future Health Infrastructure Delivery Model and the provision of major healthcare infrastructure programmes.

During the year, the Committee reviewed the report on Strategic Legal Matters, considered the review of the Office of Legal Services in the HSE, reviewed the Implementation of the Healthcare Records Retention Policy, the HSE Climate Action Strategy Implementation (Strategy), Health Regions Programme Implementation, the Protected Disclosures Annual Report 2023 and the Half Year Protected Disclosure Report.

4.1 Governance and Board Members' Report 2024 [continued]

Performance Committee

The role of the Performance Committee, as outlined in the *Terms of Reference: Performance Committee* is to advise the Board on all matters relating to performance by the HSE in relation to delivery of the annual National Service Plan (NSP) including annual Ministerial priorities. The Committee was established to provide oversight of the in-year performance of the HSE with an 18-month horizon scan view and its primary focus is on execution and delivery of the NSP.

Following its establishment in late 2024, the Committee's work was mainly concerning its oversight of the NSP 2025 process (including Capital Plan 2025, eHealth and ICT Capital Plan 2025). The Committee also considered the monthly National Performance Report prior to its approval and submission to the Board at its December meeting.

The Committee drafted a workplan for 2025 which outlined its standing and focus area items, including for example the drafting of the HSE Annual Report 2024, the NSP 2026 (including Capital Plan 2026, eHealth and ICT Capital Plan 2026) and monitoring of its allocated CRR risks and their controls. The Committee's focus areas included are based on lenses of the Performance and Accountability Framework (PAF).

The HSE's PAF sets out the means by which the HSE's services are held to account for their performance and the performance of the services for which they are responsible. In the PAF, performance is viewed under the lenses of Quality, Access, People and Money. The Committee considered performance under the Quality, Access and People lenses, while the 'Money' lens was covered by the HSE ARC.

The Committee met on three occasions in 2024. The Committee was joined by the National Director (ND) Performance and Planning, ND Access and Integration, and the Reginal Executive Officer (REO) West and North West who were the members of HSE Senior Management assigned by the CEO to engage with the Committee. The Committee invited additional members of the Executive Management Team (EMT) to attend and present at its meetings and sought further information and clarifications, as appropriate.

Strategy and Reform Committee

The role of the Strategy and Reform Committee, as outlined in the *Terms of Reference: Strategy and Reform Committee*, is to provide assurance to the Board on Strategic priorities set out in the HSE Corporate Plan, particularly whether the outcomes set out in the Plan are sufficiently funded and respond to challenges as they arise. This includes the organisation's principal transformation priorities that populate the HSE's Transformation Portfolio.

The Committee has oversight of the HSE Corporate Plan with a five-year horizon view. The Board's Performance Committee supports the Strategy and Reform Committee in monitoring the Corporate Plan in-year priorities set out in the National Service Plan (NSP).

At its meeting in 2024, the Committee discussed its ways of working for 2025 and agreed that a Transformation Portfolio reporting format would be developed for reporting to the Committee. Standing items and potential focus area items were proposed, including monitoring of its allocated CRR risks and their controls. The Committee also fulfilled its oversight role in the Corporate Plan process which will be continued in 2025.

The Committee met for the first time on 11 December 2024. The Chief Technology and Transformation Officer (CTTO), ND Planning and Performance, ND Access and Integration, and REO Dublin and North East were the members of HSE Senior Management assigned by the CEO to assist the Committee.

People and Culture Committee

The role of the People and Culture, as outlined in the *Terms of Reference: People and Culture Committee*, was to maintain oversight, monitor and hold discussions on a range of issues.

During the period January 2024 – September 2024 there was particular focus on the implementation of the six Health Regions, the National Taskforce on the non-consultant hospital doctor (NCHD) Workforce, the Pay and Numbers Strategy and the *Sláintecare* public-only consultant contract. The Committee also received briefings from Internal Communications on current activities.

The National Director of Human Resources (NDHR) provided the Committee with bi-monthly reports setting out updates and briefings on all major Human Resources (HR) activity; this report was accompanied by a HR Dashboard showing data reporting on recruitment, which helped support discussions on significant large-scale recruitment campaigns, notably for medical, nursing, and health and social care professionals, and also new development posts.

The Committee continued to monitor both assigned committee risks and audit recommendations.

Committee members also participated in judging the 2024 Health Service Excellence Awards.

The Committee held a total of five meetings during 2024 and met for the final time on 19 September 2024.

The Committee is not responsible for any executive functions and is not vested with any executive powers. Its purpose is to provide reassurance and to make recommendations to the Board on matters relating to people and culture.

Planning and Performance Committee

The role of the Planning and Performance Committee, as outlined in the *Terms of Reference: Planning and Performance Committee*, was to advise the Board on all matters relating to performance within the health service and to ensure that performance is optimised across all relevant domains of the agreed balanced scorecard to ensure better experience for patients and service users.

The Committee provided strategic oversight of and advice on matters relating to planning for, developing and monitoring of relevant plans to ensure that they are delivering on the Board's objectives. This included, in particular, the annual National Service Plan (NSP) the Annual Report of the HSE, and updates to Corporate and strategic plans as required. The Committee was not responsible for any executive functions and is not vested with any executive powers.

The Committee adopted a workplan for 2024 which outlined its standing and focus area items, including for example the drafting of the HSE Annual Report 2023, the NSP 2025 (including Capital Plan 2025, eHealth and ICT Capital Plan 2024) and monitoring of its allocated CRR risks and their controls. As the Committee was stood down during the summer, responsibility for the NSP 2025 was transferred to the new Performance Committee and the Corporate Plan moved to the Strategy and Reform Committee.

The Committee met on five occasions in 2024 and met for the final time on 24 May 2024. The Committee was joined by the Chief Operations Officer (COO) and the REO West and North West who were the members of HSE Senior Management assigned by the CEO to engage with the Committee. Throughout the year, the Committee invited additional members of the EMT to attend and present at its meetings and sought further information and clarifications, as appropriate. After most meetings, the Chair prepared and submitted observations to the Board on behalf of the Committee.

Standing Agenda Items

At each monthly meeting, Performance Oversight was a standing agenda item which comprised the COO Report, and Performance Profile. These documents provided the Committee with the data required to assess the HSE's performance against NSP targets in key performance areas. The Committee's consideration of this documentation provided assurance to the Board in line with its performance monitoring function.

Also at each meeting, the ND Communications briefed the Committee on the most impactful items concerning the HSE which were receiving media attention.

Focus Areas

Each month, a focus area was also considered to allow the Committee to gain a deeper understanding of a certain area of service, and to contribute ideas where possible and appropriate. These included areas such as: Reform of Primary Care, Community and Enhanced Community Care (ECC); Endoscopy; Reform of Scheduled Care and Urgent and Emergency Care (UEC).

The Committee were also kept informed and updated on items such as the *Roadmap for Service Improvement 2023-2025 of Disability Services for Children and Young People*, Best Practice Projects, and the *2024 Waiting List Action Plan*. The Committee met jointly with the Safety and Quality Committee in March 2024 to consider the topic of Mental Health in depth.

Safety and Quality Committee

The role of the Safety and Quality Committee, as outlined in the *Terms of Reference: Safety and Quality Committee*, was to provide strategic oversight of the development and implementation of national programmes and strategies relevant to the safety and quality agenda of the HSE, with specific reference to the *HSE Patient Safety Strategy 2019-2024* (PSS). The Committee adopted a detailed workplan for 2024 which outlined its standing agenda items and themed every second month on a different Commitment from the PSS.

All members of the Committee held the relevant skills and experience to perform the functions of the Committee.

The Committee held a total of six meetings during 2024 and met for the final time on 12 September 2024.

The HSE's Chief Clinical Officer (CCO), supported by the National Clinical Director, Quality and Patient Safety, attended monthly meetings. The National Clinical Director presented progress reports on the work of that office in implementing the PSS. The Committee invited additional members of the HSE Senior Management Team to attend and present, as appropriate.

Standing Agenda Items

CCO Report

The Committee reviewed and discussed with the CCO, at every meeting, a report which provided briefings on numerous high-level activities under the remit of the CCO Office. These included areas such as: Winter Viruses, Vaccination Programmes, Unscheduled Care (USC), the National Screening Services, the National Women's and Infant Health Programme, HSE Laboratory Strategy and its Terms of Reference, Sepsis and HSE Awareness Campaign, the Public Health Reform Expert Advisory Group, National Tuberculosis Strategy, the Organ Donation Transplant Ireland Strategic Plan, and the National Doctors Training Programme – Medical Workforce.

The Committee requested specific updates through the CCO Report and made contributions to several high-level matters by way of oversight and escalation in this manner. These matters include the reconfiguration of Our Lady's Hospital Navan, Children's Health Ireland (CHI) Independent Review of Paediatric Orthopaedic Surgery Service at CHI and Dublin Hospitals, Organ Retention at CHI, Breast Check surgery and theatre access, and the Model of Care for Gender Healthcare.

Quality Profile

The Committee also received a monthly Quality Profile report which supports oversight and decision-making by analysing and presenting, over time and between services, performance across key indicators as agreed between the Committee and the Quality and Patient Safety Office.

People's Experience of Quality

The People's Experience of Quality agenda item aims to provide the Committee with an in-depth view and perspective of incidences, either from a patient, service user or staff member's experience within the system. The Committee value these presentations as they highlight frontline and people-centred experiences and welcomes the learnings and shared experiences from these presentations. During 2024, presentations were made on the themes of Open Disclosure, Mental Health, Complaints, and the Patient Engagement Roadmap.

Healthcare Audit

The Committee received quarterly reports on the work of the Healthcare Audit, then a unit of the Internal Audit Division. This assisted the Committee to monitor the implementation of the Healthcare Audit plan; review significant findings and recommendations; and monitor actions taken by management. The Committee was also updated on the implementation of Health Care Audit recommendations under the Health Regions Structure. Healthcare Audit has now moved within the remit of the CCO who reports on this area to the ARC.

Focus Areas

To ensure the Committee's oversight and understanding of services and issues which may arise in the course of their provision, in-depth presentations from various service areas were made to the Committee throughout the year. These presentations covered areas such as: National Complaints Governance and Learning, including Your Service Your Say; the Patient Engagement Roadmap; Safeguarding; Clinical Governance in the Health Regions; Open Disclosure; Healthcare Simulation; the Patient Safety Together Evaluation Plan; and the National Healthcare Communication Programme.

The Committee met jointly with the Planning and Performance Committee in March 2024 to consider the topic of Mental Health in depth. The Committee also considered the CRR risks allocated to it by the ARC.

External/Independent Stakeholder Engagement

The Committee welcomed the opportunity to also meet with various independent and external stakeholders during the year. These presentations included those from National Patient and Service User Forum, and the Chair of the National Independent Review Panel (NIRP).

Technology and Transformation Committee

The role of the Technology and Transformation Committee, as outlined in the *Terms of Reference: Technology and Transformation Committee*, was to oversee the HSE's eHealth, IT and Cyber Transformation Programme to deliver a future-fit, resilient technology base for provision of digitally-enabled health services, and ensure that IT and cybersecurity risks remain within a defined risk appetite. This eHealth, IT and Cyber Programme aims to bring about a transformation in health services. In this context, the Committee sought to ensure that the planning and implementation of the programme will be focused on the needs of patients and service users and of the staff who are fundamental to providing care. Following the implementation of the HSE Health Regions in 2024, the Committee expanded its focus to general organisational transformation. The majority of its remit has now been transferred to the Strategy and Reform Committee.

The Committee met on six occasions in 2024 and met for the final time on 18 September 2024. The Committee was joined by the Chief Information Officer and the interim CTTO who were the members of HSE Senior Management assigned by the CEO to assist the Committee. Throughout the year, the Committee invited additional members of the EMT to attend and present at its meetings and sought further information and clarifications, as appropriate.

The Committee oversaw the delivery and monitoring of outcomes of the HSE's large-scale service transformation programmes while aligning its workplan to the priorities of the Board. Notwithstanding the considerable technological expertise of the Committee, the allocation of oversight of broader scale non IT-led transformation projects remains within the discretion of the collective Board.

The Committee continued oversight of the HSE response to the Conti Cyber-attack, including updates on the Reassessment of the HSE's NIST Capability Maturity Model Integration (CMMI). The Committee also provided oversight of the development of strategic plans which fall within its remit, including the HSE Digital Health Strategic Implementation Plan. As the Committee was stood down in September, final responsibility for the ICT Capital Plan (NSP 2025) transferred to the new Performance Committee.

Standing Agenda Items

During 2024, the Committee adopted a workplan for the year. At each meeting, the Committee received a report from the CTTO which provides the Committee with a broad view of relevant programmes by framing it around a number of themes: key eHealth Achievements; Run (key essential metrics), Grow (key programmes which are business enablers), Transform (the *Digital Health Strategic Implementation Roadmap*), and Protect (metrics relating to cyber posture and activities). The Committee consistently monitored the development and utilisation of the Prioritisation Framework for Transformation and received quarterly updates on the IFMS project.

The Committee also considered the eHealth section of the Board Strategic Scorecard and provides feedback on the data provided and proposed changes, and monitors its allocated CRR risks and their controls.

Focus Items

At each meeting, the Committee received a briefing on an area of eHealth to allow a greater understanding of these projects and their projected impact on services. These included areas such as: Patient App, TeleHealth/Virtual Wards, Cyber Strategic Statement of Intent, ICT Functions in the Health Regions, the Business Continuity Framework, National Shared Care Record, and the Healthcare Data Analytics Project.

4.1 Governance and Board Members' Report 2024 [continued]

4.1.1 Members of the HSE Board as of 31 December 2024

Mr Ciarán Devane
Chair
Appointed: 28 June 2019
Tenure 1: 5 years
Tenure 2: 3 years

Ms Anne Carrigy
Appointed: 12 March 2021
Tenure 1: 3 years
Tenure 2: 5 years

Mr Tim Hynes
Appointed: 28 June 2019
Tenure 1: 3 years
Tenure 2: 5 years

Mr Aogán Ó Fearghail
Appointed: 28 June 2019
Tenure 1: 3 years
Tenure 2: 5 years

Ms Michelle O'Sullivan
Appointed: 21 July 2022
Tenure 1: 2 years
Tenure 2: 3 years

Dr Yvonne Traynor
Appointed: 28 June 2019
Tenure 1: 3 years
Tenure 2: 5 years

Mr Brendan Whelan
Appointed: 12 March 2021
Tenure 1: 3 years
Tenure 2: 5 years

Mr Matt Walsh
Appointed: 15 May 2023
Tenure 1: 1 year
Tenure 2: 3 years

Ms Lily Collison
Appointed: 30 September 2024
Tenure: 3 years

Mr Michael Cawley
Appointed: 30 September 2024
Tenure: 3 years

Mr Kenneth Mealy
Appointed: 30 September 2024
Tenure: 3 years

Current membership of the HSE Board and biographies can be found on **www.hse.ie**

4.1.2 Members of the Senior Leadership Team as of 31 December 2024

Mr Bernard Gloster
Chief Executive Officer

Mr Mark Brennock
National Director of Communications and Public Affairs

Ms Sandra Broderick
Regional Executive Officer, HSE Mid West

Mr Tony Canavan
Regional Executive Officer, HSE West and North West

Mr Joseph Duggan
Chief Internal Auditor

Mr Pat Healy
National Director for National Services and Schemes

Dr Colm Henry
Chief Clinical Officer

Ms Anne Marie Hoey
Chief People Officer

Ms Kate Killeen White
Regional Executive Officer, HSE Dublin and Midlands

Ms Sara Long
Regional Executive Officer, HSE Dubin and North East

Mr Patrick Lynch
National Director Planning and Performance

Mr Damien McCallion
Chief Technology and Transformation Officer/Deputy CEO

Mr Steven Mulvany
Chief Finance Officer

Mr Brian O'Connell
National Director, Head of Strategic Infrastructure and Capital Delivery

Dr Andy Phillips
Regional Executive Officer, HSE South West

Ms Martina Queally
Regional Executive Officer, HSE Dublin and South East

Ms Grace Rothwell
National Director Access and Integration

Mr Joe Ryan
National Director Public Involvement Culture and Risk Management

Executive support to the Senior Leadership Team

Ms Niamh Doody
General Manager, Office of the CEO

Mr James McGrath
Business Manager, Office of the CEO

Ms Sara Maxwell
General Manager, Office of the CEO

Mr Brian Murphy
Head of Corporate Affairs, Office of CEO

Appendices

Appendix 1: Expenditure and Human Resource Data

Breakdown of Expenditure

	2023 €'000	2024 €'000
Total HSE expenditure 2024	24,749,003	26,947,680
Total capital expenditure 2024	1,055,736	1,392,418
Total ICT capital projects	170,299	154,883
Total capital grants to voluntary agencies	346,792	475,094

Data source: National Finance

Payroll

	2023 €'000	2024 €'000
Overall pay bill of health service (excl. voluntary service providers and superannuation)	7,467,042	8,268,512
Basic pay	5,265,552	5,779,957
Other allowances	143,454	151,779

Data source: National Finance

Governance arrangements with the non-statutory sector

Funding provided by HSE	2023 €'000	2024 €'000
Acute voluntary hospitals	3,634,936	4,156,539
Other agencies	3,108,314	3,540,918
Total	**6,743,250**	**7,697,457**

Data source: National Finance

Funding arrangements

Funding arrangements	2023	2024
No. of agencies funded	2,286	1,843
Separate funding arrangements in place	5,010	3,538

Data source: Compliance Unit

Human Resource Data

Whole Time Equivalents (WTEs) by staff category

Staff Category	WTE Dec 2023	WTE Dec 2024
Medical and dental	13,761	14,528
Nursing and midwifery	46,247	47,689
Health and social care professionals	20,785	21,430
Management and administrative	25,404	24,884
General support	10,157	9,990
Patient and client care	29,631	29,747
Total health service	**145,985**	**148,268**

Data source: Health Service Personnel Census. Figures rounded to the nearest WTE.

Appendix 2: Key Performance and Activity

NSP 2024 is the final year of the Corporate Plan 2021 – 2024. This appendix provides a snapshot of increased activity in the context of the three-year period [Section 2(a)]. It also sets out key activity and performance specific to 2024 [Section 2(b) and 2(c)].

Note: Reported data position is based on the latest data available at time of development of these reports and may, therefore, differ slightly from that presented in other end of-year performance reports.

2(a) Examples of activity: Corporate Plan 2021-2024

Some examples of increased activity over the three years:

+3,503 (+6%)
Number of Older Persons in receipt of home support (excluding Intensive Homecare Packages)
2021 ➔ 55,043
2024 ➔ 58,546

+3,509 (+16%)
Number of child/ adolescent referrals received by mental health services
2021 ➔ 22,212
2024 ➔ 25,721

+2,548 (+58%)
Number of people with a disability in receipt of respite services
2021 ➔ 4,427
2024 ➔ 6,975

+131,352 (+11%)
Total number of Therapies/Community Healthcare Network services patients seen
2021 ➔ 1,248,046
2024 ➔ 1,379,398

+264,132 (+22%)
Number of new emergency department (ED) attendees
2021 ➔ 1,203,095
2024 ➔ 1,467,227

+233,757 (+23%)
Number of day case patients discharged from hospital
2021 ➔ 1,012,927
2024 ➔ 1,246,684

Challenges remain however, particularly with a growing number of people on waiting lists:

+1,230 (+41%)
Number of children/ adolescents on the CAMHS waiting list
2021 ➔ 2,973
2024 ➔ 4,203

+23%
% of people on occupational therapy waiting list for more than one year
2021 ➔ 28.2%
2024 ➔ 34.6%

+5,096 (+29%)
Number of adults on waiting lists for an inpatient procedure
2021 ➔ 17,383
2024 ➔ 22,479

Appendix 2: Key Performance and Activity [continued]

Appendix 2(b) National Scorecard

National Scorecard			
Scorecard Quadrant/ Priority Area	**Key Performance Indicator**	**Target NSP 2024**	**Reported Actual 2024**
Quality and Safety			
Complaints investigated within 30 days	% of complaints investigated within 30 working days of being acknowledged by the complaints officer	75%	62%
Serious Incidents	% of reviews completed within 125 days of category 1 incidents from the date the service was notified of the incident	70%	33.1%*
	% of reported incidents entered onto the National Incident Management System (NIMS) within 30 days of notification of the incident	70%	78.4%
	Extreme and major incidents as a % of all incidents reported as occurring	<1%	0.45%
HCAI Rates	Rate of new cases of hospital acquired staphylococcus aureus bloodstream infection	<0.7/10,000 bed days used	0.8/10,000 bed days used
	Rate of new cases of hospital associated C. difficile infection	<2/10,000 bed days used	2.4/10,000 bed days used
Child Health	% of children aged 24 months who have received the measles, mumps, rubella (MMR) vaccine	95%	89.9%
	% of children reaching 12 months within the reporting period who have had their 9-11 month public health nurse (PHN) child health and development assessment on time or before reaching 12 months of age	95%	86.5%
	% of infants breastfed exclusively at the PHN three month child health and development assessment visit	36%	34%
	% of infants visited by a PHN within 72 hours of discharge from maternity services	99%	98.7%
Urgent Colonoscopy within four weeks	No. of new people waiting > four weeks for access to an urgent colonoscopy	0	3,623
BreastCheck	% BreastCheck screening uptake rate	70%	68.5%**
Surgery	% of surgical re-admissions to the same hospital within 30 days of discharge	≤2%	1.8%
Medical	% of emergency re-admissions for acute medical conditions to the same hospital within 30 days of discharge	≤11.1%	11.8%
Patient Handover at Emergency Department to Clear	% of ambulance crews who are ready and mobile to receive another 999/112 call within 20 minutes of clinically and physically handing over their patient at an emergency department (ED) or hospital	75%	48.8%
CAMHs	% of bed days used in HSE Child and Adolescent Acute Inpatient Units as a total of bed days used by children in mental health acute inpatient units	>95%	99.9%
Disability Services	Facilitate the movement of people from congregated to community settings	73	57
Smoking	% of smokers on cessation programmes who were quit at four weeks	48%	59.2%

* Data is YTD, as complete annual data set is only available reported four months in arrears.

** Reported activity YTD.

National Scorecard			
Scorecard Quadrant/ Priority Area	**Key Performance Indicator**	**Target NSP 2024**	**Reported Actual 2024**
Access and Integration			
Therapy Waiting Lists	Physiotherapy – % on waiting list for assessment ≤52 weeks	94%	75.4%
	Occupational Therapy – % on waiting list for assessment ≤52 weeks	95%	65.4%
	Speech and Language Therapy – % on waiting list for assessment ≤52 weeks	100%	75.1%
	Podiatry – % on waiting list for treatment ≤52 weeks	77%	54.1%
	Ophthalmology – % on waiting list for treatment ≤52 weeks	64%	67.6%
	Audiology – % on waiting list for treatment ≤52 weeks	75%	64.8%
	Dietetics – % on waiting list for treatment ≤52 weeks	80%	70.8%
	Psychology – % on waiting list for treatment ≤52 weeks	81%	52.5%
Nursing	% of new patients accepted onto the nursing caseload and seen within 12 weeks	100%	97.5%
Ambulance to ED Handover Times	% of patients arriving by ambulance at ED to physical and clinical handover within 20 minutes of arrival	80%	21.6%***
ED Patient Experience Time	% of all attendees at ED who are discharged or admitted within six hours of registration	70%	57.6%
	% of all attendees at ED who are in ED <24 hours	97%	96.27%
	% of all attendees aged 75 years and over at ED who are discharged or admitted within six hours of registration	95%	37.2%
	% of all attendees aged 75 years and over at ED who are discharged or admitted within 24 hours of registration	99%	92.28%
Waiting Times for Procedures	% of adults waiting <9 months for an elective procedure (inpatient)	90%	73.2%
	% of adults waiting <9 months for an elective procedure (day case)	90%	82.2%
	% of children waiting <9 months for an elective procedure (inpatient)	90%	69.7%
	% of children waiting <9 months for an elective procedure (day case)	90%	68.7%
	% of people waiting <15 months for first access to OPD services	90%	89%
	% of people waiting <13 weeks following a referral for colonoscopy or OGD	65%	69.3%
Ambulance Response Times	% of clinical status 1 PURPLE incidents responded to by a NAS patient-carrying vehicle in 18 minutes and 59 seconds or less	75%	73.2%
	% of clinical status 1 RED incidents responded to by a NAS patient-carrying vehicle in 18 minutes and 59 seconds or less	45%	46.2%
Cancer	% of new patients attending rapid access breast (urgent), lung and prostate clinics within recommended timeframe	95%	78.3%
	% of patients undergoing radical radiotherapy treatment who commenced treatment within 15 working days of being deemed ready to treat by the radiation oncologist (palliative care patients not included)	90%	72.8%
National Screening Service	No. of unique women who have had one or more satisfactory cervical screening tests in a primary care setting	178,000	194,884

*** Incomplete data.

Appendix 2: Key Performance and Activity [continued]

National Scorecard			
Scorecard Quadrant/ Priority Area	**Key Performance Indicator**	**Target NSP 2024**	**Reported Actual 2024**
Disability Services	% of child assessments completed within the timelines as provided for in the regulations	100%	10.4%
	No. of new Priority 1 Residential Places provided to people with a disability	96	220
	No. of intensive support packages for Priority 1 cases	469	610
	No. of day only respite sessions accessed by people with a disability	40,400	64,162
	No. of people with a disability in receipt of respite services (ID/ autism and physical and sensory disability)	6,200	6,975
	No. of overnights (with or without day respite) accessed by people with a disability	160,000	160,952
Older Persons	No. of home support hours provided (excluding provision of hours from IHCPs)	22m	23.7m
	No. of people in receipt of home support (excluding provision of IHCPs) – each person counted once only	54,100	58,546
Mental Health	% of urgent referrals to Child and Adolescent Mental Health Teams responded to within three working days	≥90%	93.6%
	% of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team	≥75%	66.1%
	% of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by Psychiatry of Later Life Community Mental Health Teams	≥95%	88.3%
Homeless	% of new individual homeless service users admitted to Supported Temporary Accommodations (STA), Private Emergency Accommodations (PEA), and/or Temporary Emergency Accommodations (TEA) during the quarter whose health needs have been assessed within two weeks of admission	86%	89%
Substance Use	% of substance users (under 18 years) for whom treatment has commenced within one week following assessment	100%	97.5%
	% of substance users (over 18 years) for whom treatment has commenced within one calendar month following assessment	100%	96.3%
Finance, Governance and Compliance			
Financial Management	Net expenditure variance from plan (pay + non-pay – income)	≤0.1%	Reported in Annual Financial Statements 2024
Governance and Compliance	% of the monetary value of service arrangements signed	100%	94.0%
	% of internal audit recommendations implemented by agreed due date	90%	38%
Workforce			
Attendance Management	% absence rates by staff category	≤4%	5.73%****

****Non COVID-19 absence rate data.

Appendix 2(c) Other Key Activity in 2024

Note: Reported data position is based on the latest data available at time of development of this report and may, therefore, differ slightly from that presented in other end of-year performance reports

Other Key Activity 2024			
Service Delivery Area	**Key Activity**	**Expected Activity NSP 2024**	**Reported Actual 2024**
Screening	**BreastCheck:** No. of women in the eligible population who have had a complete mammogram	195,000	137,134
	BowelScreen: No. of clients who have completed a satisfactory BowelScreen FIT test	148,000	139,758
	Diabetic Retina: No. of Diabetic Retina Screen clients screened with final grading result	112,000	117,133
Primary Care Services	**Nursing** No. of patients seen	474,366	421,701
	Therapies/Community Healthcare Network Services Total no. of patients seen	1,597,487	1,379,398
Hospital Activity	**Discharge Activity** Inpatient	639,021	686,510
	Day case (includes dialysis)	1,218,297	1,246,684
	Emergency inpatient discharges	453,209	495,780
	Elective inpatient discharges	86,924	90,230
	Emergency Care New ED attendances	1,350,913	1,467,227
	Return ED attendances	112,963	129,897
	Outpatients No. of new and return outpatient attendances	3,758,139	3,981,633
	No. of new outpatient attendances	1,056,535	1,122,065
Disability Services	No. of requests for assessment of need received for children	8,050	10,690
	No. of people with a disability in receipt of other day services (excl. RT) (adult) (ID/autism and physical and sensory disability)	20,300	19,524
Mental Health	**General Adult Community Mental Health Teams** No. of adult referrals seen by mental health services	31,164	25,508
	Psychiatry of Later Life Community Mental Health Teams No. of Psychiatry of Later Life referrals seen by mental health services	9,882	7,848
	Child and Adolescent Mental Health Services (CAMHS) No. of CAMHS referrals seen by mental health services	13,688	11,520

Appendix 3: Capital Infrastructure Report

Work continued in 2024 to deliver on the projects outlined in the HSE Capital Plan. The tables below outlines those projects that were completed by end 2024.

Capital Infrastructure Projects completed by end 2024

HSE Dublin and North East

Acute Hospitals

- Beaumont Hospital: Construction of a 13th operating theatre and associated support rooms
- Connolly Hospital, Blanchardstown: Integrated pathology lab (includes biochemistry, microbiology, haematology, blood transfusion unit and histopathology)
- Cavan General Hospital: Extension of Outpatient Department (OPD) into Lisdarn Community Care building as an interim measure, including the provision of space as an interim ECC Hub
- Mater Misericordiae University Hospital (MMUH): 12 additional oncology and haematology inpatient beds with ensuite and associated ancillary spaces
- MMUH: ED extension
- Our Lady's Hospital, Navan: Removal of old pre-fab structures and construction of an extension to the rear of the OPD
- Rotunda Hospital: Purchase and fit-out of the Earl Building, Cleary's Quarter for clinical ambulatory services decant.

Primary Care

- Kilbarrack Primary Care Centre: Refurbishment, reconfiguration and extension on existing PCC site.

Enhanced Community Care

- Hub 28, Beaumont – Omni Shopping Centre, Santry: Upgrade works of leased building to achieve A3 compliance, equipping of 1st and 2nd floor Omni Shopping Centre for ECC ICPOP, ICPCDM and Larkhill PCT
- Hub 02 – Main Street, Cavan: Capital contribution to fit out of leased building at 95-96 Main Street, Cavan.
- Spoke 2A – St Davnet's: Refurbishment of vacated building to house ECC spoke.

HSE Dublin and Midlands

Acute Hospitals

- Naas General Hospital: Update Development Control Plan, initial feasibility study
- Regional Hospital Mullingar: Extension to the existing radiology department to accommodate new MRI
- Regional Hospital Mullingar: OPD department to accommodate a respiratory assessment unit for adult and paediatric care
- Tallaght University Hospital: Provision of a replacement Pharmacy Aseptic Compounding Unit
- Coombe Hospital: New interim laboratory building for the National Cancer Screening Service (excludes equipping).

Enhanced Community Care

- Our Lady's Hospice, Harold's Cross: Fit out of leased space to accommodate an interim ICPOP team.

Community Services

- Castle Street Clinic, 37-41 Castle Street, Dublin 2: Phased upgrade of existing building to continue to deliver alcohol and drugs related specialist services as part of health and social care network
- Cherry Orchard: 1st phase of decommissioning the centralised boiler and heating distribution pipes for campus heating and replace with localised heating in individual buildings using high efficiency condensing gas burners-boilers
- Cherry Orchard: Fire safety, infection control risk and electrical upgrade project in Aspen, Hazel, Poplar and Beech units to address fire safety issues
- Mountmellick Community Nursing Unit (CNU); Abbeyleix CNU; Shaen Hospital, Portlaoise; Riadha House CNU, Tullamore; Offalia House CNU, Edenderry; Cluin Lir, Mullingar).Completion of fire upgrade works (fire door upgrades, compartmentation/sub-compartmentation, fire stopping, upgrades of ceilings)
- Monasterevin: Renovation of existing building (dispensary) to provide accommodation for an Older Person Day services unit and PCC services
- St Brigid's, Portlaoise: Re-wiring including replacement of main distribution boards, sub distribution boards, general lighting circuits, etc.
- Merchants Quay, Dublin 8: HSE funding to support the refurbishment and extension of property for Merchants Quay Ireland (Homeless and Drugs Service) to provide medically supervised injecting facility.

Corporate Services

- Dr Steevens' Hospital, Dublin: Demolish HIU building, structural repairs to clock tower and boundary wall.

HSE Dublin and South East

Acute Hospitals

- Kilcreen Orthopaedic Hospital: 18 beds delivered through re-opening of ward
- Mount Carmel Hospital: Surgical hub facility for the Dublin South area to include 2 operating theatres including recovery/post-anaesthetic unit and associated support services and staff facilities
- NMH Holles Street: Campus electrical upgrade and resilience project
- NRH, Rochestown Avenue: Relocation of existing pharmacy to provide space; refurbishment of existing vacant wardto provide doctors' residence
- St Luke's Hospital, Kilkenny: Replacement of existing CT scanner
- St Michael's Hospital, Dun Laoghaire: Reconfiguration of existing clinic space to include waiting area, new interview room and toilets together with the replacement of the existing heating system, ventilation installation and general IPC works
- St. Vincent's University Hospital (SVUH): Day oncology unit. Reconfiguration of day ward to increase the number of treatment spaces by 9 (total of 28)
- SVUH: Resurfacing for roof of Block G, Block L and Block P on the SVUH Elm Mount campus.

Mental Health Services

- Dungarvan, Waterford: Purchase and replacement of dwelling at 'Sea Breeze', Youghal Rd, Dungarvan for residents of Springmount at Dungarvan Community Hospital.

Community Services

- Leopardstown Park Hospital, Dublin: Reconfiguration of four Nightingale Wards to sub-divide each ward into 2 x 4-bed rooms and 2 x 1-bed rooms
- Leopardstown Park Hospital: Replacement of main electrical distribution board and existing sub boards fed from main board; upgrading of sub mains cables
- Bray, Co. Wicklow: Purchase and renovation of residential dwelling, 96 Hollybrook Park, Bray, Co. Wicklow to decongregate from Ravenswell, Bray, Co. Wicklow
- Baker's Corner, Pottery Road, Dun Laoghaire: Refurbishment and upgrade of unit to create a disabilities respite unit
- Donnybrook, Royal Hospital: Repair and uplift of three roof areas and rooms below due to leaks
- The Brambles and Haughton House and Lodge: Acquisition of St Catherine's Association properties.

Primary Care

- St Otteran's: Development of audiology services and new orthodontic development at rear block, ground floor of vacant St Otteran's building.

HSE South West

Acute Hospitals

- Mercy University Hospital (MUH): Electrical infrastructure upgrade works
- Bantry General Hospital (BGH): Endoscopy suite. Enabling works complete
- Cork University Maternity Hospital (CUMH): Supply and installation of mechanical air conditioning
- Cork University Hospital (CUH): Repurposing of existing OPD accommodation to create a dedicated paediatric area, with existing paediatric space converted to four adult rapid assessment treatment area spaces.

Mental Health Services

- Bantry General Hospital: Provision of reduced ligatures across the approved mental health centre addressing regulatory findings of HIQA and providing additional communal space for residents
- Carraig Mór Centre, Shanakiel: Phase 1: Reconfiguration and extension to provide 18 single bedrooms (replacement) with ensuites and additional communal floor space for residents and support accommodation
- Owenacurra, Midleton: Emergency works following flood.

Community Care (HIQA) Older Persons' Services

- Midleton Community Hospital: Emergency works following flood, including restoration of 19 beds
- Evergreen House, South Douglas Road, Cork: Upgrade of existing dwelling to accommodate 4 residents from St Vincent's
- Hub 11 – Mallow Business Park: Interim accommodation solution, fit out of leased buildings (Blackwater House and Mallow PCC).

Appendix 3: Capital Infrastructure Report [continued]

HSE Mid West

Acute Hospitals

- Raheen, Limerick, Houston Hall: Fit out of office accommodation for use by Medical Records, HIPE, Quality and Risk, Finance, etc.
- University Hospital Limerick (UHL): 16-bed inpatient emergency ward in courtyard of existing Hospital.

Mental Health Services

- St Camillus' Hospital, Limerick: Reconfiguration of Tearmann Unit, including the reduction of multi-occupancy dormitories and increase of bathroom facilities.

Community Care (HIQA) Older Persons' Services

- Nenagh, Tipperary: Replacement CNU in St Conlon's CNU.

HSE West and North West

Acute Hospitals

- Portiuncula University Hospital: New replacement ward block (50 beds)
- Portiuncula University Hospital: construction of second MV substation
- University Hospital Galway (UHG): Interim ED
- UHG: Phased upgrade of medium temperature hot water system; third endoscopy suite; relocation of the public health microbiology laboratory to increase capacity; relocation of existing containment level 3 laboratory to allow existing containment cabinets to be replaced
- Merlin Park University Hospital: Ground and first floor OPD to accommodate services decanting from UHG
- Merlin Park University Hospital: Development of surgical hub facility; development of a cystic fibrosis unit; new MV sub-station and associated electrical works
- Letterkenny University Hospital: Extension to laboratory (microbiology, virology and immunology)
- Sligo University Hospital: Refurbishment of existing rehabilitation ward accommodation at St John's Hospital to provide additional acute inpatient bed accommodation, for lower complexity cases
- Sligo University Hospital: Carpark and associated enabling works to facilitate provision of new ward block.

Primary Care

- Tuam, Galway: Refurbishment of existing PCC to accommodate an x-ray and ultrasound diagnostic suite (10 rooms) and audiology suite (2 rooms)
- Ballytivnan: Fit out of leased building to relocate (i) Centre for Nursing and Midwifery Education from Cregg House, (ii) Social Inclusion Team and Children's First Team from existing rented accommodation
- Nazareth House, Sligo: Nazareth House enabling works.

Enhanced Community Care

- Hub 06 – Cedar House, Castlebar: CST interim lease to free up capacity in the County Clinic.

Community Services

- Abbeyville, Ballymote, Co. Sligo: Purchase and refurbishment of residential dwelling for three residents
- Cois Coillie, Swinford: Upgrade of new apartments to provide community dwelling standards for two houses (2 people)
- Hadanem House, Ballymote, Co. Sligo: Purchase and refurbishment of residential dwelling Sligo for four residents
- St Conal's, Letterkenny: Refurbishment – fabric upgrade of Block R
- Mount Gordon, Knockaphunta, Castlebar: New dwelling on HSE owned site
- Ox View House, Collooney: Purchase and fit out of residential property for accommodating residential service users
- Strandhill, Sligo: Purchase and refurbishment of house for use by Disability Services
- Ursuline Housing Development, Sligo: Purchase of two new houses for decongregation.

Appendix 4: Report Required under Section 55 of the Health Act 2004 (Complaints)

Health Service Executive

(Excluding voluntary hospitals and agencies)

Many compliments go unrecorded and work is ongoing to encourage all staff to record compliments as they provide important information on the positive aspects of our services to assist in learning from what is working well. In 2024, there were 13,391 compliments recorded by services and submitted to the National Complaints Governance and Learning Team.

There were 5,288 Stage 2 formal complaints recorded on the Complaints Management System in 2024 and examined within the legislative timeframe of 30 working days by assigned Your Service Your Say Complaints Officers under the *Health Act 2004* (as amended). Of these, 367 were excluded from investigation under the Your Service Your Say complaints process or withdrawn. Of the remaining 4,921 complaints, 3,075 or 62% were resolved by a complaints officer through the formal complaints management process as set out in the *Your Service Your Say: The Management of Service User Feedback for Comments, Compliments and Complaints 2017 policy.*

HSE formal complaints received and % dealt with within 30 working days

	No. of complaints received	No. and % dealt with within 30 working days
2024	4,921	3,075 (62%)
2023	4,161	2,526 (61%)
2022	5,408	2,860 (53%)
2021	5,415	2,989 (61%)
2020	5,394	2,916 (57%)
2019	5,938	3,398 (65%)

Data source: National Complaints Governance and Learning

Voluntary Hospitals and Agencies

There were 17,555 compliments recorded in 2024. There were also 11,112 complaints recorded by voluntary organisations and examined by assigned complaints officers. Of the total number of complaints received, 10,702 were investigated. The other 410 were either excluded or withdrawn. Of those investigated, 8,578 or 80% were resolved by assigned complaints officers through formal investigation within 30 working days.

Formal complaints received by category 2024

Category	HSE (excluding voluntary hospitals and agencies)		Voluntary hospitals and agencies	
	2023	2024	2023	2024
Access	1,200	1,546	2,186	3,002
Dignity and respect	465	484	1,386	1,307
Safe and effective care	1,878	1,974	3,482	4,295
Communication and information	1,321	1,714	3,087	4,292
Participation	47	37	119	164
Privacy	30	53	139	134
Improving health	29	59	95	108
Accountability	270	227	383	382
Clinical judgement	0	0	191	274
Vexatious complaints	0	0	48	47
Nursing homes/residential care for older people (65 and over)	0	0	39	47
Nursing homes/residential care (aged 64 and under)	0	0	11	14
Pre-school inspection services	0	0	2	0

Appendix 4: Report Required under Section 55 of the Health Act 2004 (Complaints) [continued]

Category	HSE (excluding voluntary hospitals and agencies)		Voluntary hospitals and agencies	
	2023	2024	2023	2024
Trust in care	0	0	48	59
Children First	0	0	64	73
Safeguarding vulnerable persons	0	0	341	409

Data Source: National Complaints Governance and Learning

Note: Some complaints contain multiple issues and therefore fall under more than one category.

Complaints under Part 2 of the Disability Act 2005

1,898 complaints were received in 2024 under Part 2 of the *Disability Act 2005* in relation to a child's assessment of need (AON) for disability services, an increase of 26% on 2023.

Office of the Confidential Recipient

The Office of the Confidential Recipient is a national free service and acts as an independent voice and advocate for adults at risk and vulnerable adults with a disability and/or older adults who are receiving services from HSE-funded services. The office receives concerns and/or complaints such as allegations of abuse, negligence, mistreatment or poor care practices in disability and older person residential care homes including day services and older persons, community nursing units and day services. In addition, the office receives concerns and/or complaints relating to community services including mental health, primary care services and, at times, relating to adults inpatient in mental health units and residential care homes.

The office functions independently, albeit under the auspices of the HSE, and provides advice, support, and advocacy in good faith to patients, service users, families, staff, other professionals and members of the public across the country. The office has dealt with over 1,523 formal concerns and/or complaints from across the country since its establishment in December 2014.

In 2024, the total number of formal concerns and/or complaints received by the Confidential Recipient was 50, a decrease of 96 on 2023. The type of concerns and/or complaints received included alleged neglect and omissions of care, physical abuse, organisational and institutional abuse, human rights, person centred care planning, abuse of professional power, poor professional standards, poor engagement and transparency, cessation of services, a lack of day service provision and respite placements, long term care planning and provision of residential care home placements, inappropriate service user placement in nursing homes for under 65 years and support with applying for a decision support agreement, amongst others.

Furthermore in 2024, the Office of the Confidential Recipient dealt with 278 consultations, 186 online enquiry forms, 94 hospital enquiries, 17 private nursing home enquiries, 53 community safeguarding enquiries and facilitated 19 presentations on the role and function of the Confidential Recipient to service users and staff in HSE-funded services.

National Appeals Service

The National Appeals Service provides an independent and impartial process for applicants who are not satisfied with decisions made by the HSE on their entitlements under certain schemes. These appeals include the statutory Nursing Homes Support Scheme (NHSS), the related Common Summary Assessment Report, and the administrative schemes of the Primary Care Reimbursement Service (PCRS) (e.g. medical cards/GP visit cards), Blind Welfare Allowance, Mobility Allowance and Residential Support Services Maintenance and Accommodation Contribution.

The National Appeals Service is public facing and part of the customer service model is signposting the public to the appropriate health and social care services tailored to their individual circumstances and supporting them in accessing the right health and financial supports. The National Appeals Service has a direct and tangible impact on service users' health experience; 47% of contacts are resolved at the lowest level of complexity through a case review (pre-appeal) process.

The National Appeals Service reviews appeals from across HSE geographical areas. The appeals process provides an overall measure of consistency in standards being applied throughout the HSE and brings to light the issues that service users encounter when they seek to access health and financial supports provided through the schemes and reimbursements model. Case reviews and appeal decisions are made in line with the relevant legislation, regulations and guidelines for these schemes. This 'look back' process creates a safeguard for the HSE in the administration of schemes and in the HSE's requirements under the *Health Act 2024* and the right of appeal furthers the fair administration of the schemes. The National Appeals Service gains learning and understanding of the service user experience and feeds back key issues arising to scheme managers with the aim of improving consistency and promoting ongoing improvement in scheme administration. Listening to appellants and analysing patterns emerging in the administration of the schemes forms an integral part of a culture of continuous improvement and learning.

In 2024, 2,338 appeals were processed and 845 of appeals were approved or partially approved.

Appeals received and approved

Appeal Type	Received	Processed	Approved	Partially approved	% Approved/ partial approvals
Medical/GP Visit Card (General Scheme)	1,409	1,144	324	152	41.6%
Medical/GP Visit Card (Over 70s Scheme)	183	163	41	6	28.8%
16 to 25 Year Old Medical Card/GP Visit Card	344	278	104	26	46.8%
Nursing Homes Support Scheme	599	588	50	78	21.8%
Common Summary Assessment Report	61	61	53		86.9%
Blind Welfare Allowance	25	25	3	5	32.0%
Mobility Allowance	2	2			
Residential Support Services Maintenance and Accommodation Contribution	10	12	3		25.0%
Other*	66	65			
Total	**2,699**	**2,338**	**578**	**267**	**36.1%**

Note: Appeals received are from 01.01.2024-31.12.2024. Those processed also relate to cases carried forward from 2023.

* Appeals relating to the following schemes: Drugs Payment, Long-Term Illness, Non-Medical Card Items, Optical, Orthodontic, Chiropody, Home Help.

In 2025, It is planned that the National Appeals Service will provide an appeals function for the Treatment Abroad Scheme, the Cross Border Directive Scheme and the Northern Ireland Planned Healthcare Scheme.

Appendix 5: Health Service Executive Annual Report – Protected Disclosures 2024

Executive Summary

This report provides an update on protected disclosures (PD) activity for the period 1 January 2024 to 31 December 2024 under the *Protected Disclosures Act 2014 (amended 2022)* [the Act] and the *Health Act 2004* (amended 2007) [the Health Act]. All disclosure reports received since 1 January 2023 are assessed under the Act unless the Reporting Person requests the assessment be completed under the Health Act.

This Report includes the following:

- **Section 1:** Summary of activity in reporting period, 1 January 2024 – 31 December 2024
- **Section 2:** Details of Open Cases prior to 2024
- **Section 3:** Details of the Protected Disclosures Process – monitoring performance and outcomes
- **Section 4:** An overview of Organisational Intelligence and Learning
- **Section 5:** Notification of Serious Issues
- **Section 6:** An update on the implementation of the Protected Disclosures Programme

Section 1: Summary of activity in reporting period, 1 January 2024 – 31 December 2024

1.1 Introduction

All reports received between 1 January 2024 and 31 December 2024 were assessed under the Act with the exception of two disclosure reports where the Reporting Person requested their report be assessed under the Health Act. Specific points of note are:

2024 Overview

135
Disclosure Reports received

▲ 38%
vs. the same period in 2023 (98 reports)

41 of 135 (30%)
Disclosure Reports received from the Office of the Protected Disclosures Commissioner (OPDC)

▲ 193%
vs. the same period in 2023 (14 reports)

68
Disclosure Reports open and actively managed (including reports received prior to 2024)

Assessment Overview

67 of 135 (50%)
Disclosure Reports received assessed as valid Protected Disclosures

26 of 67 (39%)
Valid Disclosure Reports received during 2024 closed during the period

7 of 135 (5%)
Disclosure Reports received subject to National Office of Protected Disclosure initial assessment as at year end

Reporting Persons and PD Type

Disclosure Information:

28 of 67 (42%)
Where the reporting person wished to remain anonymous

54 of 67 (81%)
Made by HSE employees

13 of 67 (19%)
Made by other workers (Section 38/39 workers or workers not directly employed by the HSE)

Types of Wrongdoing (Valid PDs assessed under the Act):

25 of 67 (37%)
Relate to endangerment of Health & Safety

15 of 67 (22%)
Relate primarily to unlawful/improper use of funds

15 of 67 (22%)
Relate to oppressive/discriminatory/grossly negligent/gross mismanagement

1.2 Protected Disclosure Reports Received and Assessed

The initial assessment of disclosure reports is now exclusively the mandate of the National Office of Protected Disclosures (NOPD). Where a worker makes a disclosure toa person within the HSE other than the NOPD, that person must transmit the disclosure in full to the NOPD for assessment and referral as appropriate. A full overview of assessment activity is presented in the table below:

Total disclosure reports 2025	
Disclosure reports received	135
Inappropriate for follow up as a PD on assessment and closed	61
Under NOPD assessment at year end	7
Valid PDs on assessment	**67**

In line with the updated Department of Public Expenditure and Reform, Statutory Guidance and the language of the Act, the NOPD has moved away from stating a matter is not a protected disclosure. Instead matters may be deemed inappropriate for follow up under the HSE Protected Disclosures Procedure. Therefore 'valid protected disclosures' in this report are those deemed appropriate for follow up within the HSE Protected Disclosures Procedure following initial assessment by the NOPD

Common reasons as to why 61 disclosure reports have been deemed inappropriate for follow up as a Protected Disclosure on assessment under the HSE Protected Disclosures Procedure include:

- The Reporting Person was not a worker under the Act
- The information was not obtained in a work related context
- No relevant wrongdoing was identified
- The Reporting Person did not supply further information on request or was anonymous and the NOPD was unable to revert to Reporting Person for further information
- The information amounted to an exclusively personal workplace grievance
- The information amounted to a dispute with the worker's employer in relation to their contract of employment
- Report deemed duplicate of information in a current/closed case from same Reporting Person.

Where a disclosure report was deemed inappropriate for follow up under the HSE Protected Disclosures Procedure, the information was anonymised where appropriate and referred to the relevant senior accountable officer for their review and appropriate action outside of the Protected Disclosures Procedure. In these cases the Reporting Persons were informed that their disclosure report has been referred to the senior accountable manager, and also provided with advice, relevant links and contact details of other channels, including HR, Your Service Your Say and the Confidential Recipient where appropriate.

1.3 Valid Protected Disclosures

As noted above, there were 67 valid protected disclosures on assessment in the period. Of these, 41 cases are still under examination, with 26 cases closed in the same period.

Appendix 5: Health Service Executive Annual Report – Protected Disclosures 2024 [continued]

1.4 Further analysis of valid protected disclosures

The following tables provide a breakdown of the valid protected disclosures received in 2024 by the primary wrongdoing alleged, responsible service area and the type of worker submitting the disclosure report, with 81% of disclosure reports submitted by HSE employees.

Wrongdoing Reported	HSE Employee	Other Worker	Total
Endangerment of Health and Safety	19	6	25
Failure to comply with Legal Obligation	8	1	9
Criminal Offence	3	–	3
Oppressive, discriminatory or behaviour that constitutes gross misconduct by a public body	14	1	15
Unlawful or Improper use of public funds	10	5	15
Total	**54**	**13**	**67**

In each of the 67 cases where a disclosure report was accepted as a valid protected disclosure the information was anonymised where appropriate, password protected and referred to the relevant senior accountable officer for their examination and appropriate action within the protected disclosures framework. Where a valid protected disclosure was made in relation to a Section 38/39 Funded Agency the report is now referred for further examination to the relevant Senior Accountable Officer through the Office of the Regional Executive Officer (REO) or National Director (ND).

Responsible Service	Number
HSE Dublin and Midlands	15
HSE Dublin and North East	12
HSE Dublin and South East	10
HSE West and North West	9
HSE South West	6
HSE Mid West	4
ND National Services and Schemes	4
ND Finance (Procurement)	3
ND People	2
ND Public Involvement, Culture and Risk Management	2
Total	**67**

The NOPD received valid protected disclosure reports via various mediums in 2024 as shown below.

Reporting Medium	Open	Closed	Total
CEO	9	5	14
Direct from worker	20	11	31
Via PD Commissioner	10	9	19
Via PD Lead/Service	2	1	3
Total	**41**	**26**	**67**

1.5 Reports received from The Office of the Protected Disclosures Commissioner

The Office of the Protected Disclosures Commissioner (OPDC) was created with the enactment of the amended Act. The role of the OPDC is to receive disclosure reports from Ministers, prescribed persons and the public. The OPDC does not ordinarily consider whether a disclosure report constitutes a valid protected disclosure. The OPDC identifies the suitable organisation to follow up on disclosure reports of wrongdoing and transmit disclosure reports to this organisation. In the reporting period the OPDC referred 41 disclosure reports to the HSE, of which 19 were determined to be valid protected disclosures on assessment.

Wrongdoings assessed in disclosure reports referred by the OPDC	Number
Endangerment of Health and Safety	9
Criminal Offence	2
Oppressive, discriminatory or behaviour that constitutes gross misconduct by a public body	5
Unlawful or Improper use of Public Funds	3
Valid PDs received from the OPDC	19

If the OPDC refers a disclosure report that is already under NOPD assessment or examination by the service, the HSE can close the referred file as a duplicate under the Act.

1.6 Further sub categorisation of valid protected disclosures received

The table below shows the type of allegations presented in each valid protected disclosure made in 2024 by wrongdoings identified under the Act. The 67 protected disclosures contained 107 broad types of allegations.

2024 Disclosures Received								
Allegation Category	**Criminal Offence (a)**	**Failure to Comply with Legal Obligation (b)**	**Miscarriage of Justice (c)**	**Endangerment of Health of Safety (d)**	**Unlawful/ Improper use of funds or Resources (e)**	**Oppressive/ Discriminatory/ Gross Negligent/ Gross Mismanagement (f)**	**Concealment of Information (g)**	**Total**
Adherence to Policy	3	10	1	1	3	13	–	**31**
Employee Relations and Conditions	–	1	–	9	–	7	–	**17**
Funds Not Used for Stated Purposes	–	–	–	1	15	5	–	**21**
Quality of Care	–	1	1	20	2	4	–	**28**
Records Management	1	1	1	1	–	2	2	**8**
Theft	2	–	–	–	–	–	–	**2**
Total	**6**	**13**	**3**	**32**	**20**	**31**	**2**	**107**

Appendix 5: Health Service Executive Annual Report – Protected Disclosures 2024 [continued]

Section 2: Open Cases Prior to 2024

The below table represents 2024 activity related to valid protected disclosures made between 2017 and 2023.

Year received	Valid PDs	Closed in 2024	Open as at 31 December 2024
2017-2022	23	(12)	11
2023	19	(10)	9
Total	**42**	**(22)**	**20**

2.1 Open Cases 2023

The timeliness of closure of cases continues to improve with 53% of 2023 PDs open as at 1 January 2024 now closed. The NOPD is actively engaging with responsible parties on the other nine cases.

2.2 Open Legacy Cases 2017-2022

On 1 January 2023 the NOPD had 117 cases listed as open that had been reported between 2017 and 2022. 23 of these remained open as at 1 January 2024. 12 of these were closed between 1 January 2024 and 31 December 2024, a 52% reduction in open legacy cases. See below:

Responsible Service	1 January 2024	30 June 2024	31 December 2024	Reduction in 2024
HSE Dublin and South East	8	4	4	(4)
HSE Dublin and Midlands	2	–	–	(2)
HSE Dublin and North East	2	–	–	(2)
HSE South West	3	3	1	(2)
HSE West and North West	5	4	4	(1)
ND Services and Schemes	2	1	1	(1)
ND Finance	1	1	1	–
Total	**23**	**13**	**11**	**(12)**

The table below shows the updated number of legacy cases (pre-2023) open as of 31 December 2024 by year and responsible service.

Responsible Service	Year Protected Disclosure Opened				Total
	2018	2020	2021	2022	
HSE Dublin and South East	–	1	3	–	4
HSE West North West	1	–	1	2	4
HSE South West	–	–	1	–	1
ND Finance	–	1	–	–	1
ND Services and Schemes	–	–	–	1	1
Open Cases at 31 December 2024	**1**	**2**	**5**	**3**	**11**

There is active engagement between the NOPD and the offices of the Senior Accountable Officers to examine closure pathways for the remaining cases. The majority of legacy cases are complex and subject to additional processes.

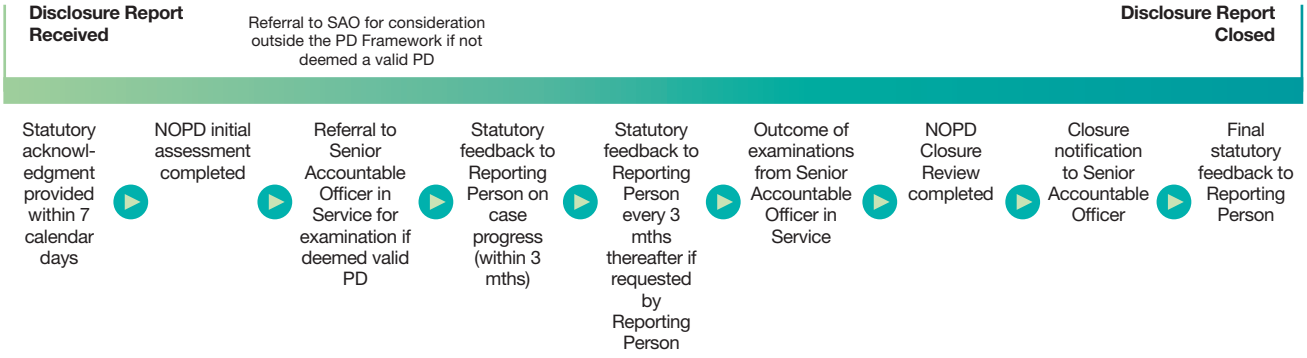
Section 3: Protected Disclosure Process – Monitoring performance and outcomes

3.1 Compliance with key statutory timelines under the Act

The Act places statutory obligations on the HSE in terms of acknowledgement of receipt of a disclosure report and feedback to the Reporting Person. The NOPD acknowledge all disclosure reports where the Reporting Person is identified within seven calendar days of receipt and the Reporting Person is provided with feedback on their disclosure within three months, and every three months thereafter if they request this in writing. During the period all statutory deadlines were met.

3.2 Compliance with key stages of the management process

The key stages in the management process is shown below:



Note: Statutory feedback is only provided where Reporting Person is identified.

Senior accountable officers to whom a valid protected disclosure is referred are advised of the statutory timeframes for updating the Reporting Person and are asked to:

- Provide an update to the NOPD at ten week intervals to allow for the timely update to the Reporting Person
- Inform the NOPD of the result of the initial examination
- Inform the NOPD if any further investigation is launched internally or via an external examiner/investigator
- Inform the NOPD of the finalisation of any investigative process undertaken and to provide the necessary assurance to facilitate case closure.

3.3 Analysis of type of actions taken by Senior Accountable Officers

When a valid protected disclosure is referred by the NOPD to the relevant senior accountable officer in the relevant service there are a number of actions that can be taken including (but not limited to); investigation commissioned internally or externally, referral to Internal Audit, referral to external body, e.g. An Garda Síochána, Revenue Commissioners.
See below actions taken in the reporting period.

Valid protected disclosures received in 2024 – actions taken	Number
Examined in service, upheld and closed	4
Examined in service, partially upheld and closed	3
Examined in service, not upheld and closed	9
Under examination in Senior Accountable Officer's office	41
Duplicate report from same Reporting Person closed	10
Total Valid Protected Disclosures	**67**

Appendix 5: Health Service Executive Annual Report – Protected Disclosures 2024 [continued]

3.4 Average days cases are open

The average number of days 2024 fully actioned cases were open during the report period from receipt to closure is presented below.

Disclosure Type	Average Days open	Maximum Days Open	Minimum Days Open
Inappropriate for follow up as a PD on assessment[1] (61)	48	175	0
Valid PD (26)	101	268	8

[1] The NOPD undertakes the equivalent assessment, acknowledgement, feedback to the Reporting Person, referral and closure processes on disclosure reports deemed not appropriate for follow-up on assessment.

Section 4: Organisational Intelligence and Learning

4.1 Analysis of the outcomes of protected disclosures examinations

The NOPD is aware of the outcome of all protected disclosures closed in 2024 as shown in the below table.

Years	Inappropriate for follow up as a PD (closed)	Not upheld	Partially upheld, matters addressed	Upheld, matters addressed	Already investigated/ subject to proceedings	Duplicate PD via RP Direct/CEO Office	Duplicate PD via OPDC	Total
2018	–	1	–	–	1	–	–	2
2020	–	1	–	1	–	–	–	2
2021	–	4	–	–	–	–	–	4
2022	–	2	2	–	–	–	–	4
2023	2	7	1	2	–	–	–	12
2024	61	9	3	4	–	5	5	87
Total	**63**	**24**	**6**	**7**	**1**	**5**	**5**	**111**

4.2 Key Themes emerging from Protected Disclosures received and investigated

Of the valid protected disclosures assessed under the Act, received at 31 December 2024, approximately:

- 38% of valid disclosure reports relate to inaction by management in various services that is alleged to impact patient/ service user health or safety
- 23% of valid disclosure reports allege some failure by management that gives rise to waste of funds, mismanagement, or failures regarding identified legal obligations
- 23% of valid disclosures reports allege oppressive/discriminatory or behaviour that constitutes gross misconduct by a public body.

4.3 Plans for shared learnings

Following this SLT meeting the full Protected Disclosures year-end report will be shared with all SLT members for dissemination to their own leadership teams. Individual reports showing activity by region/directorate will also be shared with the relevant SLT member. The NOPD is available to meet anyone individually to discuss the contents of their respective reports.

Section 5: Notification of serious issues

5.1 Notification of any cases of penalisation

As per the current HSE Protected Disclosure Procedure, complaints of penalisation by a member of staff of the HSE should be made to a manager or their employer. Penalisation complaints are not protected disclosures in their own right. In line with the procedure, where a disclosure report has elements of alleged penalisation the Reporting Person is advised of appropriate channels within the HSE to refer the matters to. The Reporting Person is also advised that they have recourse to the Workplace Relations Commission if they feel they are being penalised or the HSE is permitting penalisation.

5.2 Notification of any Proceedings against the HSE (e.g. WRC, Legal)

There is one case in the High Court at present and a further case in the WRC awaiting a date for hearing. These are the same two cases presented in the half year report with no tangible movement in either cases since half year.

Section 6: Update on the implementation of the protected disclosures programme

6.1 Relevant updates

Update of the HSE Protected Disclosures Policy

The HSE is required under DPENDR guidance to review and update its Protected Disclosure Policy on an annual basis. An update has not taken place since January 2023. The NOPD has begun work on updating the policy and aligning it to the DPENDR Policy Template. The updated policy will be in place before the end of Q2 2025.

New PD Lead Network

The transformation project ongoing in the HSE means that the previous PD Lead Network is no longer fit for purpose. A network of PD Leads aligned to the new structure need to be established. The NOPD has been engaging with the regions/directorates on old outstanding cases in their areas and will shortly begin work with REOS/NDs on establishing appropriate leads responsible for the management of PDs which come under their remit.

Development of FAQs related to PDs

The NOPD is currently finalising a suite of FAQs related to the PD process that will be published on the HSE website further assisting the process for submission of a PD in the organisation.

Protected Disclosure Training

The NOPD will investigate the ability to create a HSeLanD training programme thereby creating a more open culture around the HSE's willingness to deal with uncomfortable truths. The office is also in the process of developing training slides and hopes to run lunch and learn sessions across the organisation before the end of Q2 2025.

Internal Reporting Channels

The Minister for Public Expenditure NDP Delivery and Reform recently published the first ever Protected Disclosures Annual Report related to Public Bodies. The HSE received 49% of all reports that were submitted through internal reporting channels by Public Bodies, with only received 1% of all reports submitted across all public bodies sent to the HSE through external channels. This indicates that HSE internal reporting processes are working well and relied upon by workers when making disclosures.

Appendix 6: Risk Management Report

Risk Management and achieving our objectives

As a health service, the HSE is committed to delivering high quality health and social care services while improving the experience of those waiting for or receiving care. However, uncertainty about the future poses a significant challenge to achieving both our day-to-day and longer-term objectives.

To address this, the HSE has adopted a proactive approach to risk management. The HSE's Enterprise Risk Management (ERM) Policy and Procedures 2023 document sets out the policy and procedures by which the HSE manages risk. The approach is aligned with the ISO 31000:2018 Risk Management – Guidelines.

Governance of the Corporate Risk process

The Board, in line with the HSE's Code of Governance, fulfils key functions in respect of the HSE, including the approval of its risk management policy. The Audit and Risk Committee (ARC) has responsibility for providing oversight and advice concerning the operation of the risk management policies, procedures and related activities. Other Board Committees provide oversight of specific principal risks as delegated by the ARC Chair.

The Senior Leadership Team (SLT) led by the Chief Executive Officer (CEO), is responsible for implementing and ensuring compliance with its risk management policies and procedures.

The Chief Risk Officer (CRO) is responsible for facilitating the monitoring and reporting of risk to the HSE's SLT, ARC and Board Committees. This involves, promoting awareness in the area of enterprise risk management, engagement with the corporate planning cycle, supporting the assessment of new and emerging risks, and internal and external risk reporting.

Improving the HSE's Corporate Risk Process: Key Developments

A key objective of the ERM programme is to develop and deliver further training to support the implementation of the HSE's ERM Policy 2023 and the building of the HSE's capacity and capability to effectively embed an enterprise approach to risk management at all levels in the HSE.

January saw the launch of the eLearning module the 'Fundamentals of Enterprise Risk Management' which is available to all staff on HSeLanD. This initiative ensures that all staff can access risk management training, to support embedding a risk aware culture. Training is designed to support staff in understanding each of the steps in the risk management process.

The availability of this module as an eLearn option allows for self-paced learning in an accessible format to all staff of the key steps in the HSE risk management process.

An online risk information system has been developed to align to the requirements of the ERM Policy. A programme of roll out has taken place within the National Directorates and is continuing to expand to further services.

Other initiatives that have been progressed include:

- The development of a variety of training modules within the area of risk management including Horizon Scanning and Bow-Tie Analysis
- An update to the HSE's Risk Appetite Statement
- Continuous engagement with staff on ERM policy and procedures.

Overview of the HSE's Principal Risks

The Corporate Risk Register (CRR) records the HSE's principal risks identified by the SLT, risk mitigation plans and key control measures. These risks inform the Corporate Plan, National Service Plan and Annual Budget.

A revised format, following a review of the CRR, was developed and on 13 February 2024.

Following a fundamental review of the CRR, an improved reporting format was introduced with a risk reduction strategy statement. The Q4 2024 CRR was considered and approved by the SLT at a meeting on 28th January 2025 and subsequently signed off by the HSE Board.

Each principal risk is assigned to an SLT member for co-ordination and a Board committee for oversight. The CRR undergoes quarterly reviews and an annual comprehensive review, with the Board formally approving principal risks annually.

To enhance data-driven risk management, quantitative metrics were incorporated into CRR risk reporting. These metrics, drawn from existing HSE reporting frameworks (e.g., performance reports, Board Strategic Scorecards) act as proxy indicators to support ongoing risk assessment.

Details of the 'Open' risks on the CRR are illustrated in Table 1.

Table 1: Measures taken to mitigate risk

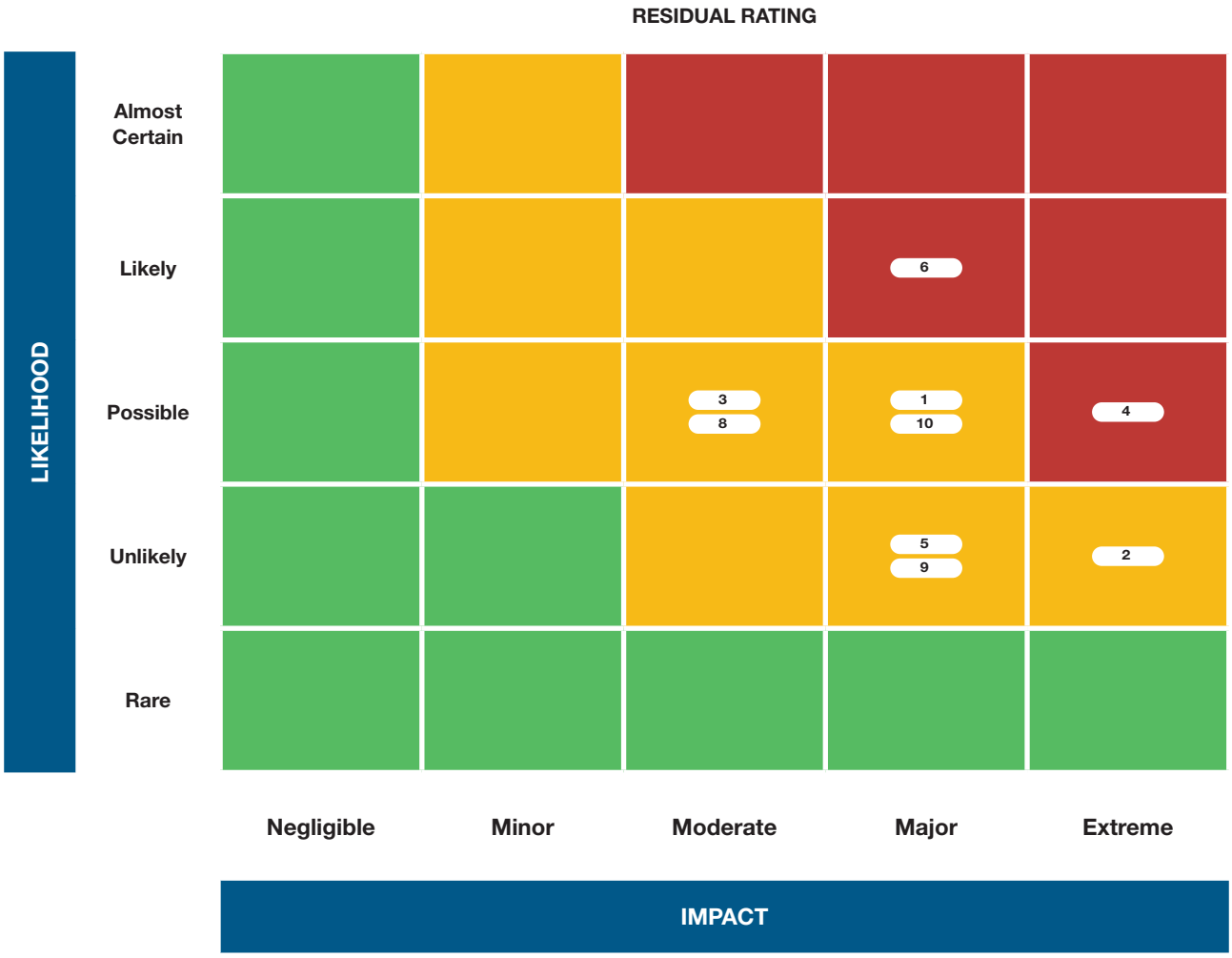
Risk area	How we sought to mitigate the risk	Residual Rating
1. Delivery of Care A sudden and exceptional level of demand for emergency care services	• National co-ordination assurance engagements in place with the regions to ensure operational oversight, delivery of Urgent and Emergency Care (UEC) services and appropriate mitigation in times of extreme demand • Processes are in place to support HSE Operational Performance monitoring activities such as data from daily, weekly and monthly reporting (e.g. National Performance Report and Board Strategic Scorecard).	12
2. Standards of Safety An extreme failure in standards of care, safety to patients, service users or staff	• Enterprise Risk Management (ERM) Policy, Incident Management Framework, National Incident Management System and analysis of incident data and surveillance information (themes and trends to support risk management activities) • National Care Experience Programme (NCEP) has a suite of surveys aim to learn from people's feedback about the care received in health and social care services to find out what is working well, and what needs to be improved • National Independent Review Panel works in reviewing serious cases in a professional and timely manner, to help the health and social care sector to improve its services and prevent similar situations occurring in the future. • National Clinical Programmes (NCPs) support the design of models of care, clinical guidance and other clinical designs in response to emerging clinical priorities with a central focus on safety and quality • A suite of health and safety policies and procedures are in place informed by the HSE Corporate Safety Statement and training for all staff on safety policies, procedures, protocols and guidelines.	10
3. Disruptive Event A major disruption to critical healthcare and/or social care services [excluding emerging disease with epidemic potential and cyber-attack]	• Enterprise Risk Management (ERM) Policy, Incident Management Framework, National Incident Management System and analysis of incident data and surveillance information (themes and trends to support risk management activities) • The HSE is one of the Competent Authorities and the HSE Emergency Management work jointly with the other competent authorities to achieve compliance with the Chemicals Act (Control of Major Accident Hazards involving Dangerous Substances) Regulations 2015 (S.I. No. 209 of 2015) • Agreements in place between the HSE and Unions to manage large scale industrial relations disruption.	9
4. Healthcare Associated Infection A significant and sustained increase in the rate of Health Care Acquired Infections [HCAIs] and Anti-Microbial Resistance [AMR] across HSE healthcare and social care settings	• Governance and Oversight arrangements including the Antimicrobial Resistance and Infection Control (AMRIC) implementation group and the AMRIC Operations • Surveillance and early warning and annual Point Prevalence Survey to monitor and detect HCAIs • National and local implementation of Infection Prevention and Control (IPC) and Antimicrobial Stewardship (AMS) guidelines • Education and training programmes to equip staff with the necessary skills to fulfil their roles and responsibilities in relation to IPC and AMS • AMRIC Estates Guidance provides IPC input on health and social care facility design to address IPC risks in existing infrastructure and for future major capital projects.	15
5. Financial Management The HSE's financial allocation will be insufficient to deliver the activity levels set out in the National Service Plan	• Integrated Financial Management System • National Financial Regulations • Engagement with Department of Health (DoH)/Department of Public Expenditure and Reform through Health Budget Oversight Group (HBOG) meetings • HSE Operational Performance monitoring activities and control process in place including Monthly Board Strategic Scorecard (BSS) and Performance Oversight Processes • HSE National Productivity Unit established June 2024.	8

Appendix 6: Risk Management Report [continued]

Risk area	How we sought to mitigate the risk	Residual Rating
6. Major Infrastructure A major cost overrun or a failure to deliver critical infrastructure projects	• Capital Projects Manual and Approvals Protocol governance arrangements in place • Management of Major Capital Infrastructure Projects is in accordance with the National Capital Works Framework and aligned with the Infrastructure Guidelines (formerly Public Spending Code), Strategic Health Investment Framework (SHIF) • Ongoing assessment and management of Capital Plan project performance • Funding is allocated in Capital Plan 2024 for specific priority infrastructure programmes • Governance process is set out within the Programme Assurance Plan for the National Children's Hospital.	16
7. Cyber Security A major service impacting cyber attack	• Cyber Security protection products (Anti-spam/antivirus/firewall controls/multi-factor authentication/managed extended detection and response) implemented. Controls in place for vulnerability management, intrusion detection, account monitoring, access control and application software security • Cyber security and legacy remediation are included in the annual capital and cyber transformation plans as part of the annual service plan • Backup policy in place with systems and data backed up, stored off site, physically or digitally • Mandatory HSE Cyber Security Awareness training programme includes the deployment of simulated phishing campaigns • Email Filtering and Quarantining System relating to the perimeter of email (inbound/outbound) and the rules can be broadly divided into: – Security control – protection of organisation – Email Hygiene – protection of the individual – Attachment Management – protection of organisation and mail infrastructure • The rules are aligned with HSE policy	[redacted]
8. Health Regions Implementation of the HSE's Health Regions and Centre reforms will be delayed and benefits not realised	• HSE Health Regions Steering Group in place • HSE Change Framework in place • Health Regions and high level Centre design completed, REOs recruited and National Directors at the Centre in place • Engagement programme with staff representative bodies, patient partners, funded agencies, DoH/Department of Children, Equality, Disability, Integration and Youth (DCEDIY) and other stakeholders in place • REOs are in post and National Directors at the Centre in place. Regional Executive Management Teams (EMTs) are appointed.	9
9. Compliance A major failure to meet a significant statutory or regulatory obligation	• Central Repository of internal national policies, procedures, protocols, guidelines and clinical guidelines • Annual Controls Assurance Reporting Process • Relevant national regulations and standards including clinical standards • NFRs and associated training programmes • Corporate Safety Statement • Internal audit, clinical audits and regulatory inspections • Compliance Obligations Register.	8
10. Data Protection The major loss, theft, illegal or unauthorised use of service user, employee and partner personal data (paper-based and digital)	• Mandatory HSE cyber awareness training programme includes the deployment of simulated phishing campaigns • HSeLanD Programmes available are: Fundamentals of GDPR, Data and Information Governance online programme and Subject Access Request Processing • Trending and analysis of data breaches helps identify patterns and risks, driving actions to improve quality and compliance and informing communications plan in raising awareness and enhancing workplace culture • Improved Data Protection Impact Assessment (DPIA) process in place.	12

Using a scale of one to five for both likelihood and impact, a risk can score a maximum of 25. From this risk score, a rating is applied of high (red), medium (amber) or low (green). The heatmap at Table 2 illustrates the residual rating of the 'Open' risks on the CRR.

Table 2: Heatmap of CRR residual risk ratings



Health service risks

Managing risk is the responsibility of everyone across the health service and it is the HSE's policy that risk should be managed at the level where the risk might be expected to materialise. While the CRR records the principal risks of the organisation, there are risks being managed every day and recorded in risk registers across the health service. The CRR therefore does not capture all of the risks facing the health service, neither does the inclusion of a risk on this register indicate that it is more important than other risks.

Appendix 7: Schedule of Board and Committee Attendance, Fees and Expenses

Board

In accordance with Schedule 2, paragraph 2A of the *Health Act 2004* (as amended by Section 32(b) of the *Health Service Executive (Governance) Act 2019*), the Board are required to hold no fewer than one meeting in each of 11 months of that year.

For the period January-December 2024, the HSE Board have met on 13 occasions holding 12 monthly Board meetings and 1 additional meeting. The attendance at Board meetings is recorded in the table below.

Board Member	Monthly Meetings												Additional Meeting 26/11/2024	No. of meetings attended	Remuneration €	Expenses €
	26/01/2024	20/02/2024	21/02/2024	27/03/2024	26/04/2024	29/05/2024	28/06/2024	26/07/2004	27/09/2024	23/10/2024	29/11/2024	13/12/2024				
Ciarán Devane	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	80,000	4,340
Deirdre Madden	✓	✓	✓	✓	✓	✓								6	0	454.94
Fergus Finlay	✓	✓	✓	✓	✓	✓								6	7,906.52	41.8
Tim Hynes	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	301
Sarah McLoughlin	✓	✓	✓	✓	✓	✓								6	7,906.52	147
Aógan Ó Fearghail	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	725
Dr Yvonne Traynor	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	11	14,963	571
Fergus O'Kelly	✓	✓	✓	✓	✓									5	7,906.52	0
Brendan Whelan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	2,515
Anne Carrigy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	0
Michelle O'Sullivan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	36.16
Matt Walsh	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	14,963	147
Lily Collison										✓	✓	✓	✓	4	3,842.24	0
Kenneth Mealy											✓	✓	✓	3	0	0
Michael Cawley										✓	✓	✓	✓	4	0	0

Before/After Term ✓ Attended Absence

Notes:

- Professor Deirdre Madden does not receive a fee in respect of her membership of the HSE Board under the one person one salary rule; however, an equivalent value is made to University College Cork in relation to backfilling her post
- Kenneth Mealy does not receive a fee in respect of his membership of the HSE Board under the one person one salary rule
- Michael Cawley does not take a salary
- Lily Collison, Michael Cawley and Kenneth Mealy were appointed to the Board on 30 September 2024
- Deirdre Madden, Fergus Finlay, Dr Sarah McLoughlin and Fergus O'Kelly term expired on 27 June 2024.

Audit and Risk Committee

Audit and Risk Committee Member	09/01/2024	25/01/2024	19/02/2024	22/03/2024	12/04/2024	10/05/2024	07/06/2024	12/07/2024	06/09/2024	04/10/2024	01/11/2024	22/11/2024	04/12/2024	No. of meetings attended	Remuneration €
Brendan Whelan, Chair	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				**10**	Board Member
Yvonne Traynor, Chair											✓	✓	✓	**3**	Board Member
Fergus Finlay		✓	✓	✓	✓	✓								**5**	Board Member
Michelle O Sullivan	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	**11**	Board Member
Anne Carrigy														**0**	Board Member
Michael Cawley														**0**	Board Member
Pat Kirwan		✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	**11**	0
John Moody		✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	**10**	1,710
Éimear Fisher	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	**12**	1,710
Sharon Keogh	✓		✓	✓	✓	✓	✓	✓	✓			✓	✓	**10**	1,710

Before/After Term ✓ Attended Absence

Notes:

- Pat Kirwan does not receive a fee in respect of his membership of the Audit and Risk Committee under the one person one salary rule
- Dr Yvonne Traynor took the position of Chair from 23 October 2024
- Fergus Finlay term expired on 27 June 2024
- Anne Carrigy and Michael Cawley were appointed to the Committee on 13 December 2024.

People and Culture Committee

People and Culture Committee Member	12/01/2024	12/03/2024	10/05/2024	16/07/2024	19/09/2024	No. of meetings attended	Remuneration €
Dr Yvonne Traynor	✓	✓	✓	✓	✓	5	Board Member
Brendan Whelan	✓	✓	✓	✓	✓	5	Board Member
Michelle O'Sullivan	✓		✓	✓	✓	4	Board Member
Sarah McLoughlin		✓	✓			2	Board Member
Matt Walsh	✓	✓	✓	✓	✓	5	Board Member
Aogan O'Fearghail			✓	✓	✓	3	Board Member
Bernie O'Reilly	✓	✓	✓	✓	✓	5	1,425
Deirdre Cullivan	✓					1	285
Doreen Gerety		✓	✓	✓		3	855

Before/After Term ✓ Attended Absence

Notes:

- Doreen Gerety was appointed to the Committee on 20 February 2024
- Deirdre Cullivan term expired on 26 February 2024
- Dr Sarah McLoughlin term expired on 27 June 2024.

Appendix 7: Schedule of Board and Committee Attendance, Fees and Expenses [continued]

Planning and Performance Committee

Planning and Performance Committee Member	17/01/2024	16/02/2024	14/03/2024	19/04/2024	24/05/2024	No. of meetings attended	Remuneration €
Fergus Finlay	✓	✓	✓		✓	4	Board Member
Brendan Whelan		✓	✓	✓	✓	4	Board Member
Anne Carrigy	✓	✓	✓	✓	✓	5	Board Member
Sarah McLoughlin	✓	✓	✓	✓	✓	5	Board Member
Sarah Barry	✓	✓	✓	✓	✓	5	1,710
Joan Johnston	✓	✓	✓	✓	✓	5	1,425

Before/After Term ✓ Attended Absence

Notes:

- Fergus Finlay and Dr Sarah McLoughlin term expired on 27 June 2024
- Sarah Barry also member of Strategy and Reform (S&R) Committee and paid for S&R Committee meeting.

Safety and Quality Committee

Safety and Quality Committee Member	18/01/2024	15/02/2024	14/03/2024	18/04/2024	16/05/2024	12/09/2024	No. of meetings attended	Remuneration €
Deirdre Madden	✓	✓	✓	✓	✓		5	Board Member
Fergus O'Kelly	✓	✓	✓	✓	✓		5	Board Member
Yvonne Traynor	✓	✓	✓	✓			4	Board Member
Anne Carrigy	✓	✓	✓	✓	✓	✓	6	Board Member
Cathal O'Keeffe	✓		✓	✓	✓	✓	5	0
Jacqui Browne	✓	✓	✓	✓			4	1,140
Margaret Murphy	✓	✓	✓	✓			4	1,140
Anne Kilgallen	✓	✓	✓	✓	✓	✓	6	1,710
Mary Culliton	✓	✓	✓	✓	✓	✓	6	1,710

Before/After Term ✓ Attended Absence

Notes:

- Cathal O'Keeffe does not receive a fee in respect of his membership of the Safety and Quality Committee under the one person one salary rule
- Jacqui Browne term expired on 27 April 2024
- Deirdre Madden and Fergus O'Kelly term expired on 27 June 2024.

Technology and Transformation Committee

Technology and Transformation Committee Member	24/01/2024	20/03/2024	17/04/2024	15/05/2024	17/07/2024	18/09/2024	No. of meetings attended	Remuneration €
Tim Hynes	✓	✓	✓	✓	✓	✓	6	Board Member
Fergus O'Kelly	✓	✓	✓				3	Board Member
Brendan Whelan	✓	✓	✓	✓	✓	✓	6	Board Member
Rosaleen Killalea	✓	✓	✓		✓	✓	5	1,425
Barry Lowry	✓	✓		✓	✓	✓	5	0
Martin McCormack	✓	✓	✓	✓	✓	✓	6	1,710
Derick Mitchell	✓	✓	✓	✓		✓	5	1,710

Before/After Term ✓ Attended Absence

Notes:

- Barry Lowry does not receive a fee in respect of his membership of the Technology and Transformation Committee under the one person one salary rule
- Fergus O'Kelly term expired on 27 June 2024.

Strategy and Reform Committee

Strategy and Reform Committee Member	11/12/2024	No. of meetings attended	Remuneration €
Tim Hynes	✓	1	Board Member
Brendan Whelan	✓	1	Board Member
Matt Walsh	✓	1	Board Member
Sarah Barry	✓	1	1,710
Barry Lowry	✓	1	0
Martin McCormack	✓	1	1,710
Derick Mitchell	✓	1	1,710

Before/After Term ✓ Attended Absence

Notes:

- Barry Lowry does not receive a fee in respect of his membership of the Strategy and Reform Committee under the one person one salary rule
- Sarah Barry, Barry Lowry, Martin McCormack, Derick Mitchell appointed 29 November 2024
- Sarah Barry paid for Planning and Performance Committee
- Martin McCormack and Derick Mitchell paid for Technology and Transformation Committee

Appendix 7: Schedule of Board and Committee Attendance, Fees and Expenses [continued]

Performance Committee

Performance Committee Member	25/10/2024	22/11/2024	10/12/2024	No. of meetings attended	Remuneration €
Brendan Whelan	✓	✓	✓	3	Board Member
Tim Hynes		✓	✓	2	Board Member
Anne Carrigy	✓	✓	✓	3	Board Member
Matt Walsh	✓			1	Board Member

Before/After Term ✓ Attended Absence

Appendix 8: Legislative Compliance

Annual Report Legislative Requirements

Legislative Act

Health Act 2004

Section 37. – (2) An annual report shall include:
• A general statement of the health and personal social services provided during the preceding year by or on behalf of the Executive (whether provided in accordance with an agreement under Section 8 or an arrangement under Section 38) and of the activities undertaken by the Executive in that year
• A report on the implementation of the corporate plan in the year
• A report on the implementation of the service plan in the year
• A report on the implementation of the capital plans in the year
• An indication of the Executive's arrangements for implementing and maintaining adherence to its code of governance
• The report required by Section 55 (complaints), and
• Such other information as the Executive considers appropriate or as the Minister may specify.

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Introduction

The HSE received revenue and capital funding from the Department of Health (DoH) and Department of Children, Disability, and Equality, (DCDE) in 2024 of €27.1 billion. This includes an additional €1,749 million in cash funding for 2024 under the 2-year funding agreement (2024 and 2025) in respect of our DoH funded services, announced as part of the government's Summer Economic Statement in July 2024.

Investment in our health service is now at its highest level in the history of the State. The ever-evolving nature of health service demand and care delivery pathways means delivering the maximum amount of appropriate patient care to the population from within finite resources is an ever-increasing challenge we must address through sustainable and productive use of resources. In 2024 activity levels have increased and treatment waiting time has reduced, indicating our productivity focus is enabling our health services to provide more care, more quickly to the people we serve.

We are changing the way our services are delivered with the creation of six new Health Regions and 20 Integrated Health Areas. Health and social care services will be planned and delivered around the specific needs of local populations leading to better co-ordination of care and access to services.

Strategic Context

Ireland's population is currently estimated at 5.4 million people, with a population increase of 1.9% (i.e. 98,700) in the year to April 2024. The population has risen by 734,900 persons, or 16%, in the past 10 years.

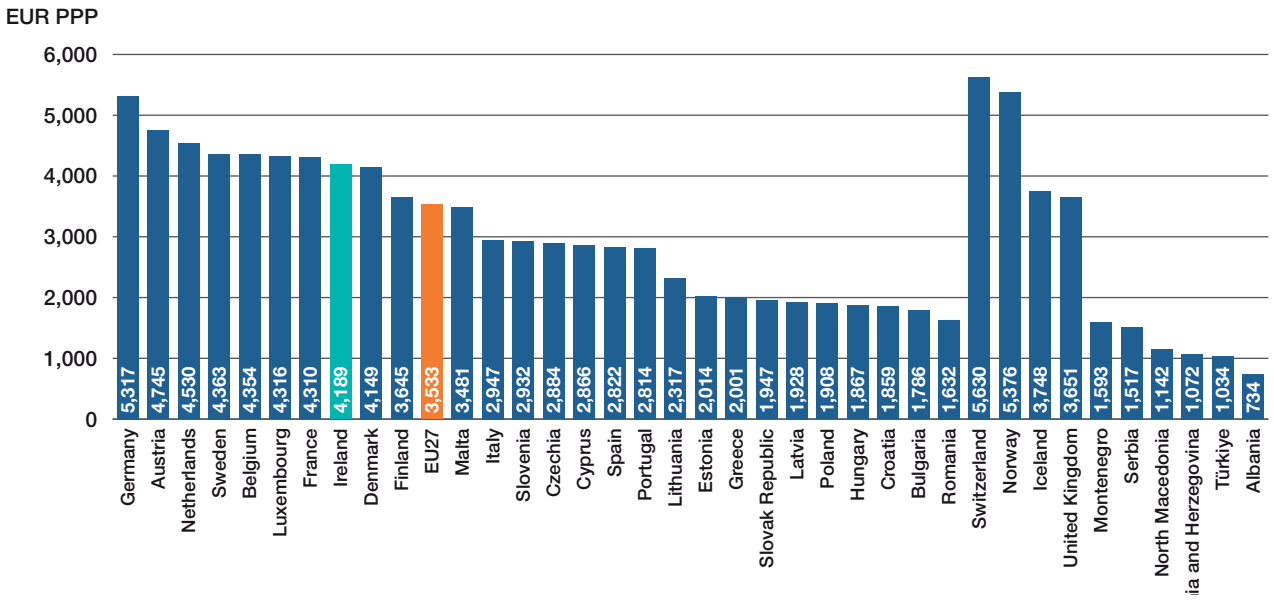
The most significant population growth continues to be among the older age groups. The proportion of the population aged 65 years or over increased to 15.5% in 2024 (an increase of over 243,700 people in 10 years, or 26,900 in the past year alone). Ireland has an ageing population, with the proportion of people aged 85 or over increasing from 62,700 in 2014 (1.3% of the total population) to 91,200 in 2024 (1.7%). In 2022, Irish life expectancy at birth was 82.6 years, which was 1.1 year higher than the EU27 weighted average.

Using the most recent OECD statistics from Health at a Glance: Europe 2024 State of Health in the EU Cycle, we can see that in 2021, nearly 5.3 million people died across EU countries. This was over 100,000 more deaths than in 2020 and over 600,000 more deaths than in 2019, mainly due to the COVID-19 pandemic. Diseases of the circulatory system and cancer remained the two leading causes of mortality in the EU, with circulatory diseases accounting for 32% of all deaths in 2021 (over 1.7 million deaths) and cancer for 22% (1.1 million deaths). COVID-19 was the third leading cause of death in the EU in 2021, accounting for 11% of all deaths (about 580,000 deaths). Overall mortality rates, age-standardised to take into account differences in population structure, were 15% lower in Ireland than the EU weighted average.

How individuals assess their own health provides an overview of both physical and mental health. Despite its subjective nature, self-rated health is strongly related to morbidity and multi-morbidity and a good predictor of future healthcare needs and mortality. In 2023, Ireland has the highest rates of self-reported good or very good health at 80% compared to an EU average of only 68%.

In terms of expenditure, we can see that Ireland rank's 8th highest in terms of total healthcare expenditure per capita in 2022 among EU countries. Health spending in Germany (€5,317) was 50% above the population-weighed EU average of €3,533. Health spending in Austria and the Netherlands was also at least 25% higher than the EU average. Per capita health spending in Ireland at EUR 4,189 was 19% above the population-weighted EU average.

Figure 1: Health expenditure per capita, 2022 (or nearest year)



Note: The EU average is weighted (based on OECD calculations).

Source: OECD Health Statistics 2024; Eurostat (hlth_sha11_hf); WHO Global Health Expenditure Database. StatLink 2 **https://stat.link/7j8azi**

Financial Overview

Income Analysis

The HSE received revenue funding of €26.187 billion for the provision of health and social care services, which represented an increase of €2 billion or 8.3% over 2023.

Table 1: Analyses overall HSE income for 2024 and 2023

Income Stream Revenue (shown in €.000s)	FY 2024	FY 2023	% Var
Department of Health Grant	22,777,388	20,750,200	9.8%
Department of Children, Disability and Equality	3,048,161	2,720,918	12.0%
"First Charge"	(574,612)	(185,163)	210.3%
Private Patient Income	333,692	333,018	0.2%
Superannuation Income from Staff	170,126	165,618	2.7%
Pension Levy	265,180	240,109	10.4%
Other	166,959	149,691	11.5%
Total Income per AFS	**26,186,894**	**24,174,391**	**8.3%**

Expenditure and Outcome Analysis

At the end of 2024, the HSE is reporting a revenue deficit of income over expenditure of €760.8 million or 2.9% of its overall income. The 2024 figures include the 2023 first charge of €574.6 million. The overall revenue expenditure reported for 2024 is €26.9 billion which is 8.9% higher than the expenditure in 2023.

Operating and Financial Overview 2024 [continued]

Acute Hospitals Services

Acute hospital services include scheduled care (planned care), unscheduled care (unplanned/emergency care), diagnostic services, specialist services (specific rare conditions or highly specialised areas such as critical care and organ transplant services), cancer services, trauma services, maternity and children's services, as well as the pre-hospital emergency and intermediate care provided by NAS.

The demand for emergency care in 2024 was 9% higher (127,000 patients) to that experienced in 2023 with nearly 1.58 million ED presentations. Within scheduled care, despite continued increasing demand, there was a c12% reduction in the total number of patients waiting over 12 months since the end of 2023 and a corresponding reduction of c20% in the number of patients waiting over 18 months. As a result of these improvements, as of the end of December 2024, approximately 85% of all patients who were waiting for care at the start of 2024 have been removed from the waiting list.

The Public Only Consultant Contract, which was proposed in the *Sláintecare* Report, was introduced in March 2023. It will result in a phased elimination of private care from public acute hospitals and provides for evening, extended out-of-hours and Saturday rostering.

Older Persons' Services

Older persons' services provide a wide range of services including home support, day care, community supports in partnership with voluntary groups and intermediate care as well as long-stay residential care when remaining at home is no longer feasible (Nursing Homes Support Scheme). One third of adults aged over 75 years are living with frailty in Ireland. We must continue to provide support to enable them to remain living at home, in their communities, as independently as possible for as long as is practicable.

Mental Health Services

The range of mental health services delivered by, or on behalf of, the HSE covers specialist inpatient services, day hospitals, day services and residential services. It also includes mental health services provided within community settings and in primary care, as well as non-specialist supports and services, many of which are provided in collaboration with our funded partner organisations. The availability of skilled staff is a significant issue in Mental Health services where demand outstrips supply in both the national and international contexts and the workforce, particularly younger staff, are availing of employment opportunities outside of Ireland. This leads to a continued reliance on clinical agency and overtime which attracts a premium cost.

Primary Care Services

Primary care delivers care and supports to people across the continuum of their lives, close to home, through a community-based approach and incorporates general practice and GP out of hours' services, in addition to a wide range of diagnostic, treatment and support services including community and public health nursing, oral health, audiology, ophthalmology, child psychology and a range of therapy services.

The opening of multiple primary care centres over recent years have placed additional pressure on the primary care operational cost base. These facilities form a key part of the infrastructure required to provide primary care services to an aging demographic and underpin the overall shift to primary care ensuring better access to care, offering individuals and families a one stop shop to a broad range of primary care services in the community.

Disability Services

Disability services are delivered through HSE services, section 38/section 39 and for-profit providers. Disability services are provided to those with physical, sensory, intellectual disability and autism in residential, home support and personal assistance services, clinical/allied therapies, neuro-rehabilitation services, respite, day, and rehabilitative training. The cost in Disability Services is primarily driven by the clients need and the complexity of each individual case presenting.

Finance-Related Initiatives

National Finance supports the organisation to secure and account for the maximum appropriate investment in our health services, ensuring the delivery of high-quality services and demonstrating value for money. This includes promoting strengthened financial management, best practice procurement, a robust governance and control environment and ongoing improvement in financial and procurement systems, planning, reporting, costing, and budgeting in order to drive and demonstrate value.

Key areas progressed in 2024 included:

- Work continued on the implementation of the single Integrated Financial Management and Procurement System (IFMS) to support improvements in financial reporting, including expenditure analysis and forecasting. IFMS is replacing multiple, non-standard legacy finance systems with one organisation-wide solution. It is live in the first two implementation groups, IG1 went live in July 2023 and IG2 is live since April 2025. The third implementation or IG3 is on track to go live in July 2025. This will complete the implementation of IFMS to all directly managed HSE services, accounting for over 85% of all health expenditure
- The successful implementation of the final National Integrated Staff Records and Pay (NiSRP) Programme in HSE North East was delivered in May 2025 bringing the total number of staff in the HSE that are benefitting from the system to approximately 110,000
- The Productivity and Savings Taskforce, jointly chaired by Secretary General of the Department of Health and the CEO of HSE, was established in January 2024 to drive savings and productivity improvements across the HSE.

Outlook for 2025

The National Service Plan (NSP) was published on 14th January 2025 outlining the health and social care services that will be provided within the 2025 allocated revenue budget of €26.9 billion. Of this €26.9 billion, €3.2 billion has been provided by the Department of Children, Disability and Equality (DCDE) in respect of specialist disability services with a balance of €23.7 billion provided by the Department of Health. This is a €1.6 billion/6.6% increase in 2025 on the level of recurring budget provided for those services in 2024. The 2024 funding is inclusive of the €1.5 billion funding from the 2-year agreement, now provided for on a recurring basis in 2025.

This agreement included a requirement for HSE to deliver savings in 2024. Any savings not delivered in 2024 must be carried forward and added to the additional savings that the agreement specifies for 2025. Our intention is not to reduce any services volumes and to increase them, and thereby reduce waiting times, where the additional funding made available and/or productivity measures facilitates this.

Statement on Internal Control

This Statement on Internal Control represents the position for the year ended 31 December 2024 and sets out the Health Service Executive's approach to, and responsibility for, Risk Management, Internal Controls and Governance.

1. Responsibility for the System of Internal Control

Internal control is the integration of activities, plans, attitudes, polices and efforts of staff working together to provide reasonable assurance that the HSE achieves its mission.

On behalf of the Health Service Executive (HSE), I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated and which fosters a control environment, which is economic, efficient, and effective and supports the overall values of the HSE. This statement has been prepared in accordance with the requirement set out in the Department of Public Expenditure National Development Plan Delivery and Reform (DPENDPDR) *Code of Practice for the Governance of State Bodies (2016).*

The *Health Act 2004* as amended by the *Health Service Executive (Governance) Act 2019* made provision for the establishment of a board (the "**Board**"), which is the HSE's governing body, with authority, in the name of the HSE, to perform its functions. The Board is accountable to the Minister for Health for the performance of its functions. The amended 2004 Act also provides for a Chief Executive Officer (CEO) who is accountable to the Board. The Board must satisfy itself that appropriate systems of internal control are in place.

The Board is required to review the controls and procedures adopted by the HSE to provide itself with reasonable assurance that they are adequate to secure compliance by the HSE with its statutory and governance obligations. The Board is also responsible for strengthening governance, oversight, and performance. The Board members have sufficient experience and expertise relating to matters connected with the functions of the HSE to enable them to make a substantial contribution to the effective and efficient performance of those functions. The amended 2004 Act also provides for the establishment of an Audit and Risk Committee and such other committees or sub-committees that the Board deem necessary to assist it in the performance of its functions.

The Board has established three committees to provide a more detailed oversight of specific areas as defined in the respective committee's terms of reference. These committees are:

- the Audit and Risk Committee
- the Strategy and Reform Committee
- the Performance Committee.

Terms of reference for the Board Committees are published on the HSE's website and are subject to periodic review.

The HSE Board met on 13 occasions in 2024 holding 12 monthly Board meetings and 1 additional meeting.

2024 was a demanding year for HSE staff with respect to pressure on our services arising from continued rising service demands, and significant organisation restructuring aligned with the *Sláintecare* Programme. In addition to the continuing rollout of various system enhancements across the organisation such as the Integrated Financial Management System (IFMS) and National Integrated Staff Records and Pay (NiSRP). The focus on strengthening our controls environment and improving the efficiency and quality of our services continues to be a priority.

The adequacy of our internal controls continues to be reviewed and assessed by the HSE to appropriately inform the overall annual review of the effectiveness of the system of internal control.

2. Purpose of the System of Internal Control

The system of internal control is designed to manage and reduce risk rather than to eliminate risk and as such, the review of the system of internal control is designed to provide reasonable but not absolute assurance of effectiveness. The system of internal control seeks to ensure that assets are safeguarded, transactions are authorised and properly recorded, and that material errors and irregularities are either prevented or detected in a timely manner.

The system of internal control is also designed to ensure appropriate protocols and policies are in place and operating effectively in the context of clinical and patient safety.

The system of internal control, which accords with guidance issued by DPENDPDR, has been in place in the HSE for the year ended 31 December 2024, and up to the date of approval of the financial statements.

3. Capacity to Handle Risk

The Board, as the governing body of the HSE, has overall responsibility for the system of internal control and risk management framework. The Board may establish committees to provide assistance and advice in relation to the performance of its duties and functions.

The **Audit and Risk Committee** was established in accordance with the provisions of the 2019 Act and subsequent legislation. The Terms of reference require membership of the Audit and Risk Committee to consist of at least four external members and three members of the HSE Board. All members are considered by the Board to have the relevant skills and experience to perform the functions of the Committee including experienced and qualified finance professionals.

At the Board meeting of 23rd October 2024, the Board approved Ms Yvonne Traynor as Chairperson of the Audit and Risk Committee in accordance with Section 15 (2) of the Health Act 2004.

Among its responsibilities the Audit and Risk Committee is required to:

- Advise the Board and the Chief Executive on financial matters and related reporting activities, including compliance reporting to the Board and the Minister's for Health and Children as required
- Review the appropriateness of HSE's accounting policies, annual financial statements, annual report and required corporate governance assurances and any matters and advice relating to making a satisfactory recommendation of same to the Board
- Provide oversight to the operation of HSE internal controls and, in particular, advising on the appropriateness, effectiveness and efficiency of the HSE's procedures relating to public procurement and the acquisition, holding and disposal of assets
- Provide oversight and advice in relation to the HSE Internal Audit function
- Provide oversight and advice with regard to the operation of the HSE Risk Management framework and related activities within the function of risk management (subject to agreed scope modifications below relating to patient safety and quality risks)
- Provide oversight and advice relating to anti-fraud policies, oversight of the operation of protected disclosure policies and processes, and arrangements for special investigations; scrutiny of contracts, property dealing and the estates function; oversight of compliance functions
- Review the arrangements for, and results of, internal and external audits and management's response to the recommendations and points arising from same
- Any other roles and responsibilities devolved to the Committee by the HSE Board.

The functions of the Audit and Risk Committee include a range of financial, statutory, compliance and governance matter as set out in legislation.

The Audit and Risk Committee operates under an agreed Charter, which sets out in detail the role, duties, and authority of the Committee. The Audit and Risk Committee is required to meet at least four times annually. In 2024, the Audit and Risk Committee met on 13 occasions.

Anticipating and reducing threats to the delivery of health and social care services is a key priority for the HSE and it recognises the importance of adopting a proactive approach to the management of risk to support both the achievement of its objectives and compliance with governance requirements. The HSE has in place the HSE Enterprise Risk Management Policy and risks are recorded within the HSE's Corporate Risk Register. The identification and monitoring of corporate risks allows the Board and the SLT to assess and manage the HSE's key risks and responses to those risks. The HSE is committed to ensuring that anticipating and managing risk is the concern of everyone and is embedded as part of normal day-to-day business and that risk informs the strategic and operational planning, prioritisation, and performance cycle.

The Audit and Risk Committee receives regular reports on risk management from the National Director of Public Involvement, Culture and Risk Management and assesses progress against agreed action plans to manage identified risks. The Audit and Risk Committee provide significant oversight in this regard.

Statement on Internal Control [continued]

The HSE has an independent **Internal Audit** function with appropriately trained personnel operating in accordance with a written charter approved by the Audit and Risk Committee and under the Global Internal Audit Standards for internal audit professionals.

The Chief Internal Auditor reports functionally to the Audit and Risk Committee Chair and administratively to the CEO and is a member of the HSE Senior Leadership Team (SLT), with executive responsibility only for Internal Audit.

Internal Audit provides independent assurance that governance, risk management, control systems and procedures are operating effectively and in accordance with the relevant policies and regulations. Recommendations for improvement are made where deficiencies are found, and implementation of such recommendations is tracked and monitored by Internal Audit. The scope of the Internal Audit work includes all systems and activities throughout the HSE, and external agencies totally or partially funded by the HSE. The Audit and Risk Committee agrees and monitors the annual risk-based Internal Audit work programme.

In 2024, the Internal Audit Division issued 82 audit reports regarding HSE and its funded agencies. The Audit and Risk Committee, the Safety and Quality Committee and the EMT considered the findings of these reports.

For each audit, an overall opinion is expressed, based on the audit findings, on the level of assurance that may be provided to the Audit and Risk Committee and senior management about the adequacy and effectiveness of the system of governance, risk management and internal controls in place for the subject areas within the scope of the audit. The assurance levels are defined as follows:

Type of Overall Opinion Rating	Definition
1. Satisfactory	Overall, there is an adequate and effective system of governance, risk management and controls. Some improvements may be required to enhance the adequacy and/or effectiveness of the system.
2. Moderate	There are weaknesses in the system of governance, risk management and controls, which create a moderate risk that the system will fail to meet its objectives. Action is required to improve the adequacy and/or effectiveness of the system.
3. Limited	There are weaknesses in the system of governance, risk management and controls, which create a significant risk that the system will fail to meet its objectives. Action is required to improve the adequacy and/or effectiveness of the system.
4. Unsatisfactory	There are weaknesses in the system of governance, risk management and controls, which create a serious and substantial risk that the system will fail or has failed to meet its objectives. Urgent action is required to improve the adequacy and/or effectiveness of the system.

Based on the results of the Internal Audit engagements reported in 2024, the Chief Internal Auditor provided an overall opinion to the Audit and Risk Committee of limited assurance with respect to the governance, risk management and controls operating in the subject areas audited.

The **Strategy and Reform Committee** has been set up to have oversight of the HSE Corporate Plan with a five-year horizon view. The role of the Committee is to provide assurance to the Board on Strategic priorities set out in the HSE Corporate Plan, particularly whether the outcomes set out in the Plan are sufficiently funded and respond to challenges as they arise. The Committee also oversees the development and monitoring of Transformation Priorities and National Strategies set out in the Corporate Plan.

The **Performance Committee** is responsible for oversight of the in-year performance of the HSE with an eighteen-month horizon scan view. Its primary focus is on execution and delivery of the NSP and supporting the Strategy and Reform Committee in monitoring the Corporate Plan in-year priorities set out in the National Service Plan (NSP).

All HSE Committees meet regularly in line with their specific charters and fulfil an additional monitoring role on behalf of the HSE Board.

4. Risk and Control Framework

As a health service, the HSE is committed to delivering high quality health and social care services while improving the experience of those waiting for or receiving care. However, uncertainty about the future poses a significant challenge to achieving both our day-to-day and longer-term objectives.

To address this, the HSE has adopted a proactive approach to risk management. The HSE's Enterprise Risk Management (ERM) Policy and Procedures 2023 document sets out the policy and procedures by which the HSE manages risk. The approach is aligned with the ISO 31000:2018 Risk Management – Guidelines.

Governance and Oversight

The Board, in line with the HSE's Code of Governance, fulfils key functions in respect of the HSE, including the approval of its risk management policy. The Audit and Risk Committee (ARC) has responsibility for providing oversight and advice concerning the operation of the risk management policies, procedures, and related activities. Other Board Committees provide oversight of specific principal risks as delegated by the ARC Chair.

The Senior Leadership Team (SLT) led by the Chief Executive Officer (CEO), is responsible for implementing and ensuring compliance with its risk management policies and procedures.

The Chief Risk Officer (CRO) is responsible for facilitating the monitoring and reporting of risk to the HSE's SLT, ARC and Board Committees. This involves, promoting awareness in the area of enterprise risk management, engagement with the corporate planning cycle, supporting the assessment of new and emerging risks, and internal and external risk reporting.

The responsibility for the management of claims from clinical and operational incidents under the Clinical Indemnity Scheme (CIS) and General Indemnity Scheme (GIS) has been delegated to the State Claims Agency (SCA) under the National Treasury Management (Amendment) Act 2000. The SCA also provides specialist advice, including risk management advice, to the HSE, which is supported by the national incident management reporting system (NIMS).

Corporate Risk Register

The Corporate Risk Register (CRR) records the HSE's principal risks, risk mitigation plans and key control measures. These risks inform the Corporate Plan, National Service Plan and Annual Budget.

Following a fundamental review of the CRR, an improved reporting format was introduced during 2024 with a risk reduction strategy statement. A revised structure for risk descriptions; key controls and mitigation actions and risks are now categorised as either:

- Open risks: Actively managed risks or
- Watched risks: Long-term risks, often external, which the HSE has limited control over or, high-impact, low-frequency potential.

Each principal risk is assigned to an SLT member for coordination and a Board committee for oversight. The CRR undergoes quarterly reviews and an annual comprehensive review, with the Board formally approving principal risks at least annually.

To enhance data-driven risk management, quantitative metrics were incorporated into CRR risk reporting. These metrics, drawn from existing HSE reporting frameworks (e.g., performance reports, Board Strategic Scorecards) act as proxy indicators to support ongoing risk assessment.

Risk registers are required to be in place throughout the organisation to document key risks, control measures and action plans and ensure systematic identification, management, and monitoring of risk.

Statement on Internal Control [continued]

Controls Framework

The HSE has in place an internal control framework, which is monitored to ensure that there is an effective culture of internal control. The HSE's **Code of Governance,** which is available on **www.hse.ie** and includes the following:

- The Code of Governance reflects the current behavioural standards, policies, and procedures to be applied within and by the HSE and the agencies it funds, to provide services on its behalf
- The Code of Governance provides clarity on the governance roles and responsibilities in relation to the roles of the Minister for Health and his Department officials, The HSE Board and the CEO and Senior Leadership of the HSE
- The Performance and Accountability Framework describes in detail how managers in the health service, including those in Regional Health Areas will be held to account for performance in relation to service provision, quality and patient safety, finance, and workforce
- There is a framework of administrative procedures in place including segregation of duties, a system of delegation and accountability, a system for the authorisation of expenditure and regular management reporting
- The HSE's National Financial Regulations form an integral part of the system of internal control and have been designed to be consistent with statutory requirements and to ensure compliance with public sector guidelines issued by the DPENDPDR. As part of continuing improvements, a change control committee review them on a regular basis to ensure they continue to reflect best practise and meet all legislative and statutory requirements
- The HSE has in place a devolved annual budgetary system and each year the Minister for Health formally approves the annual National Service Plan (NSP). Defined accountability limits are set which are closely monitored on behalf of the CEO by the appropriate oversight mechanisms
- The HSE has in place a wide range of written policies, procedures, protocols, and guidelines in relation to operational and financial controls
- The HSE conducts an annual comprehensive review of the system of internal control, details of which are covered in a later section of this report
- There are systems and controls aimed at ensuring the security of the information and communication technology systems within the HSE. This is a priority for the HSE given the challenges of managing multiple systems across the entire HSE. There are ongoing developments to improve security and to ensure that the HSE has the appropriate level of resource and skills to protect the integrity of its systems to ensure that data and information is protected.

Additionally, an annual Controls Assurance Statement (CAS) should be completed by all deemed eligible senior management at Grade VIII and above. This statement requires key management to confirm that they are aware of and comply with the key controls and the code of governance in place within the HSE. Detailed results of this review are published within the Report on the Effectiveness of the System of Internal Control Review in the Health Service Executive, which is completed annually.

Central Compliance Function

In 2024, the HSE established a Central Compliance Function (CCF) to coordinate compliance related activities across the organisation. The CCF multi-year implementation plan includes the development of the compliance framework for the HSE, compliance improvement plans, an annual compliance monitoring plan, the establishment and maintenance of a Compliance Obligations Register for the HSE. The CCF will have particular focus on the Senior Leadership Team (SLT) identified Principal Compliance Obligations of the organisation, stand-alone compliance reporting at SLT and Audit and Risk Committee level and the provision of compliance training going forward. A review of the compliance infrastructure across the organisation is also taking place. This function sits under the National Division of Public Involvement, Culture and Risk Management.

5. Procurement

The HSE has procedures and policies in place to ensure compliance with current procurement rules and guidelines. In procuring goods and services, all areas within the HSE must comply with the relevant procurement procedures, which are set out in detail in the HSE's National Financial Regulations.

Matters arising regarding controls over procurement are highlighted under heading 11 Internal Control Issues.

6. Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Board and senior management. I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and there is a process in place to monitor the operation of these controls
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- In accordance with the Oversight Agreement, the Minister for Health, the Chair of the Board and CEO meet regularly to discuss and review performance, governance, reform matters and National Service Plan progress
- There are regular reviews by senior management of periodic and annual performance and financial reports indicating HSE performance against budgets/forecasts
- There are regular reviews by the DoH of the HSE's performance in terms of budget and service plans as well as including other key non-financial reporting such as workforce planning and progress on controls improvement initiatives
- There are regular reviews by the DCDE of the HSE's performance in terms of budget and services plans specifically in relation to Disability services, which are now funded by the Minister of Children, Disability and Equality
- The CEO and SLT meet as part of normal business every 3 weeks
- There are monthly Board meetings which are attended by the CEO and members of the SLT
- All Committees of the Board meet regularly to review areas that fall under their specific remit and to provide advice and feedback to the Board.

Additionally, as referenced in section 1 and 3, the Board has appointed appropriate committees to provide advice to the Board in the implementation of its functions.

The work of Internal Audit also forms an important part of the monitoring of the internal control system within the HSE. The annual work plan of Internal Audit is informed by analysis of the key risks to which the HSE is exposed, and the annual work plan is approved by the Audit and Risk Committee. The Chief Internal Auditor attends all Audit and Risk Committee meetings and has regular one to one meetings with the Chair of the Audit and Risk Committee who is a member of the HSE Board. Additionally, the Chief Internal Auditor has regular one to one meetings with the CEO. Monitoring and review of the effectiveness of the HSE's internal controls is also informed by the work of the Comptroller and Auditor General (C&AG). Comments and recommendations made by the C&AG within their management letters, audit certificates or annual reports, are reviewed by the Board, SLT and the Audit and Risk Committee, and appropriate actions are taken to implement recommendations.

Statement on Internal Control [continued]

7. COVID-19 related expenditure

As in previous years' the majority of the HSE's sourcing and purchases of new items of PPE are from contracts with Irish suppliers and are considered business as usual and are charged directly to expenditure.

At the end of December 2024, the HSE is required under accounting requirements to value its inventories. A review of the carrying value of legacy PPE resulted in a final write down of PPE stocks of €22.7 million.

The HSE has also incurred circa €2.1 million in storage costs in relation to obsolete stock which is fully written off. These items are due to be destroyed in 2025.

As part of ongoing public protection, the HSE is required to ensure that there is an adequate supply of COVID-19 Vaccines to ensure that it could offer all eligible citizens the opportunity to be vaccinated.

The decision as to the levels of COVID-19 vaccines required is determined by the available clinical information and the advice of the Chief Medical Officer. The level of purchases of COVID-19 vaccines has therefore substantially reduced during 2024.

The actual write offs and provisions in relation to COVID-19 vaccines in 2024 is circa €11.1 million (2023: €86.5 million).

The HSE has made a correction in 2024 of circa €43 million in order to correctly ensure that its stocks of all vaccines (COVID-19 and non-COVID-19) are appropriately valued as of the 31st of December 2024. This has resulted in an increase to the overall Vaccine Inventory position on the 31st of December 2024 offset by a reduction to expenditure.

8. Review of the Effectiveness of the System of Internal Control

I confirm that the HSE has procedures to monitor the effectiveness of its risk management and control procedures.

The HSE's monitoring and review of the effectiveness of the system of internal control is informed by the work of the Internal and External Auditors, the Audit and Risk Committee and senior management within HSE responsible for the development and maintenance of the internal control framework.

I confirm that the HSE conducted an annual review of the effectiveness of the Internal Controls for 2024, which considered:

- Audit and Risk Committee minutes and reports
- Annual Report of the Chief Internal Auditor including the findings and recommendations from internal audit reports
- Findings arising from the Internal Control Questionnaire (ICQ) and Controls Assurance Statements (CAS)
- Status of the recommendations of previous years' reports on the Review of the Effectiveness of the System of Internal Control
- Recommendations from management letters of the C&AG
- The 2024 audit programme of the C&AG and, in particular, the audit risks identified therein.
- Reports of the Committee of Public Accounts
- HSE Board and SLT minutes
- Minutes of steering group/working group/implementation groups, etc.
- External reviews undertaken by the HSE to assist in identifying financial control issues and implementing revised policies and business processes
- HSE Corporate Risk Register is reviewed on a regular basis and this process is overseen by the National Director of Public Involvement, Culture and Risk Management. Risk registers are required to be in place at key levels in the organisation, which record the key risks facing the HSE
- Findings arising from the compliance monitoring arrangements with S38 and S39 agencies.
- Changes to working environment and remote working and new ways of working.
- Impact of staff redeployments and organisation restructuring
- Review of key NFR requirements and awareness

- Review of key plans such as the HSE Winter Plan, National Service Plan, and impact of additional funding
- Status of the progress of each of the six work-streams identified as part of the Internal controls' improvement programme, which was approved in 2022 by the EMT.

Annually the HSE requires all relevant senior staff at Grade VIII (or equivalent) and above to complete an internal control questionnaire (ICQ) which is designed to provide essential feedback in respect of key control and risk areas. This allows the HSE to monitor the effectiveness of key controls and to direct remediation activity where required.

In 2024, participation grew to a total of 4,323 completed by the required deadline. The HSE has engaged an independent audit firm through a competitive process who have conducted a review of 6% of ICQ participants, which has provided a high level of assurance as to the integrity of the responses.

Though this reflects a continued increase in participation in the process over the last 6 years of HSE staff across all regions and functions, it was considered appropriate by ARC and SLT to drive a mandate for all eligible staff to complete the process emphasising the prioritisation of compliance and commitment towards growing a stronger controls environment across the HSE. As of 2nd May 2025, a total of 5,159 staff completed the 2024 annual controls assurance process representing 73% of eligible staff. 2025 planning will include the review of the participation scope and agreement of defined eligible CARP participants with SLT to ensure a consistent approach across all RHAs and divisions going forward and progress towards the targeted participation of 100% of agreed scope going forward. A key element of the 2025 process will be the identification of what 100% means.

Importantly no fundamental changes in control findings were recorded within the additional 836 staff who completed the process.

The report on the review of the system of internal control is reviewed annually by the Audit and Risk Committee, the CEO and SLT and by the Board of the HSE.

The results of the review's indicate there is reasonable evidence that:

- The HSE has adopted a suite of internal policies and procedures, which form the basis of the internal control framework
- Where risks have been identified, mitigating/compensating controls are generally in place
- There are several instances of non-compliance with these HSE adopted policies and procedures which have been identified exposing the organisation to risk however ongoing process and control improvements are visible in many areas
- Awareness of the requirement for internal controls and accountability has increased during 2024 with a continued increase in the number of staff who completed the ICQ survey. Furthermore, participation levels of clinical staff have increased to make up 53% of the survey population 2,656 clinical staff
- Analysis indicates that most managers have a good understanding and awareness of their responsibility in respect to internal controls. However, there is still further work to be conducted to ensure a consistent approach to the completion of the CARP process, understanding and implementation of all control requirements by managers, which will further strengthen the internal control environment. The review and agreement of the eligible scope for the controls testing process will provide for mandatory support and involvement with the assurance review. Additional focus such as management and staff training sessions has been a key part of control improvement plans for 2024. There are now a variety of training programmes available including an NFR Youtube channel, a HSeLanD NFR awareness certified training programme, lunchtime webinar sessions on control topics, CARP webpage and other various resources and supports. 4,720 staff attended controls training during 2024, and the continued development of new Training programmes and support tools is a continuing priority for Governance and Compliance
- The review considered that reasonable assurance could be placed on the sufficiency of internal controls to mitigate and/or manage key inherent risks to which activities are exposed. However, when combined with the findings of the Chief Internal Auditor, this assurance has been assessed as limited. It should be noted that controls and compliance remain a high priority for the HSE Senior Leadership with various improvement initiatives continuing to be progressed.

Statement on Internal Control [continued]

Overall, limited and not absolute assurance can be placed on the current system of internal control to mitigate and/or manage key inherent risks to which financial activities are exposed. Instances of non-compliance observed reduce the level of assurance that can be provided. Improvements in these areas will continue to receive significant focus from the HSE and in particular through the progression and completion of various improvement programmes running across the organisation including the Internal controls improvement programme, and various programmes in the areas of IT, Procurement, Pay and Finance for which quarterly updates continue to be provided to the Department of Health along with quarterly review sessions.

The control weaknesses observed in the review are set out in section 11 Internal Control Issues along with management action that is being taken to address these issues.

9. Internal Control Framework Improvement Activities 2024

Work continued in 2024 with the progression of the Internal Controls Improvement Programme, under the leadership of the office of the Chief Financial Officer (CFO). Five of six work streams are now complete and embedded as business as usual, with the final work-stream – the development of a locally assessed controls health check tool, now developed and in preparation for rollout and training in 2025. This tool should support areas in identifying control weaknesses locally and develop plans to address these concerns.

2024 also saw the delivery of an online Controls Data Repository enabling all areas timely access to their control findings and the ability to log their progress in resolving these and delivering on targeted action plans.

Key improvements delivered in 2024, arising from the various initiatives within the Internal Controls Improvement Programme are noted below:

- A certified “Understanding the National Financial Regulations” course was developed and launched in Q1 2024. This is held on HSeLanD and is available and recommended to all staff
- Communication and awareness – Regular broadcasts and lunchtime virtual learning sessions on controls focused topics continued in 2024 along with onsite training. During 2024, 4,720 HSE staff availed of training supports that are also available online through digital channels such as you-tube and the HSeLanD training platform
- The Controls Data Repository (ViClarity compliance technology solution) was successfully rolled out In Q1 2024 and now provides online direct access to each areas control information including audit and CARP data. Progress updates are available including CARP action plan progress and audit recommendation status. Each area also has access to a suite of dynamic control reports, charts, and dashboards to aid local controls reporting. The system is used to complete quarterly management controls reports as part of work-stream 5 performance management, which provide oversight of recommendation and action plan progression
- Financial and Risk Assessment Tool and Framework – (Financial Internal Controls Assessment FICA), is a location assessment tool designed to support areas in performing a “health-check” on their control’s environment. The tool and process has been finalised following an initial detailed pilot site review in ‘23 and with the assistance of an end user group for additional system development and testing during 2024. This will enable Health Regions and Divisions to assess their internal controls compliance by conducting detailed annual reviews in their areas across all financial control headings. Training and communication materials are now developed, and the rollout will commence once the Compliance structure across the newly implemented RHA organisations has been confirmed
- Performance management and achievement – Performance management reporting continues to be issued each quarter providing each area with a summary of their key control concerns from IA, C&AG, and CARP findings. The development of the online Controls Data Repository has allowed for direct access to areas current controls data and enables timely updates to be provided
- Enhanced second line of defence investment – Additional funding was provided in 2021 for the resourcing of key control support staff across key teams. This included the Governance and Compliance Finance Specialist team, Community Management Support Units (CMSUs) to support s38 and s39 compliance, a new HR payroll support unit set up and 20 new sanctioned roles for procurement compliance. The majority of roles are now filled, and work is ongoing to realign these staff within the new organisation structure.

10. Internal Control Issues

The weaknesses identified are detailed below.

I. Lack of Integrated Financial Management and Procurement System (IFMS)

A key element of the Finance Reform Programme is the implementation of a single national integrated financial management and procurement system, or IFMS, based on a set of agreed national standard finance and procurement processes, a single National Chart of Accounts and Enterprise Structure, and a new National Shared Services Model.

Until the full implementation of IFMS in the directly funded HSE is completed in 2025, the organisation does not have a single financial and procurement system. The absence of such a system in the HSE has presented challenges to the effective operation of the system of internal financial control and requires that significant work be undertaken manually to ensure that local finance systems and the National Finance Reporting Solution are synchronised and reconciled. This approach has been increasingly challenging in the light of changes to organisational structure and the ageing of the systems.

Benefits of IFMS

Current limitations and constraints in reporting functionality of existing financial systems will be addressed over the medium term with the deployment of IFMS, which includes the roll out, on a phased basis to the larger voluntary organisations who are contracted and funded by the HSE to provide services on its behalf including acute hospital, disability, older persons, palliative care and mental health services.

This enhanced reporting functionality, including income and expenditure, cash-based and balance sheet/working capital reporting will be available at care group level and below, as specified in the detailed IFMS enterprise structure.

The rollout of IFMS is aligned to the implementation of other strategic projects within the HSE in the Finance and related domains including the deployment of the National Integrated Staff Records and Pay Programme (NiSRP) which is already underway, and the further rollout of the Activity Based Funding (ABF) within the Acute hospital system and the phased extension of ABF over time to Community Services.

Implementation Plan

IFMS went live on schedule in July 2023 in the first of three Implementation Groups comprised of HSE East (incl. National and Corporate services, National Distribution Centre, Primary Care Reimbursement Service) and Tusla.

The second implementation group or IG2 went live on 1st April comprising HSE West and Northwest as well as HSE Midwest. Implementation Group 3 (IG3) is on track to go live by July 2025 and comprises HSE Dublin and Southeast, HSE Southwest, HSE Dublin and Northeast and HSE Dublin and Midlands. This will complete the implementation of IFMS to all directly managed HSE services, representing over 85% of all current health expenditure. The next phase of the project will see the implementation to voluntary organisations in scope, i.e. Section 38 organisations, and Section 39 organisations in receipt of annual funding in excess of €10 million, from 2026 onwards.

II. Compliance with Procurement Rules

The HSE estimates expenditure of approximately €5.5 billion in 2024 in relation to goods and services which are subject to procurement regulations that are set out in detail in the HSE's National Financial Regulations and underpinned by EU Directive 2014/24 and Public Procurement Guidelines for Goods and Services. In line with the revised code of practice for the governance of state bodies, and the public procurement policy framework, the HSE is required to ensure that all contracts are secured competitively in line with public procurement requirements and to report the levels of non-compliance identified.

As part of the HSE's 2024 Controls assurance review process (CARP) results indicate that the levels of awareness and compliance with procurement regulations provides a reasonable degree of controls assurance across the HSE supported by ongoing efforts in education and awareness. The review also identified that there is growing awareness of various procurement supports such as the HSE's procurement contract information site hsepass.ie and a training programme "A Procurement Guide for Budget Holders" deployed on HSE land in 2024 to increase awareness of budget holder's responsibilities to procure compliantly.

Statement on Internal Control [continued]

In addition to the above, the HSE undertook a **self-assessment review of its procurable spend greater than €25k** quarterly during 2024 to determine the level of compliance observed. 29,012 invoices were issued for review in 2024. Of these, 2,509 invoices relate to Pharma procured through Third Party Logistics Providers (3PLs) which budget holders are currently not in a position to retrospectively assess for compliance as systems data contains no visibility on the contracted provider. Total invoices which could be assessed equal 26,503 (€1,537bn (billion)/28% of HSE procurable spend). Of these, 24,893 invoices were self-assessed by budget holders representing a return rate of 93.9%. 91% of invoices assessed were deemed compliant with the remaining 9% being deemed non-compliant. 80% of the issues causing non-compliance are being addressed as a part of the Multi Annual Procurement Plan; 2% were once off with no corrective action required; the balance of 18% requires budget holder and procurement follow up. External independent validation of the self-assessment review process in the past four years including this year has determined the process to be robust.

The HSE's **new integrated financial management and procurement system (IFMS)** includes the following controls:

- all HSE Purchase Orders to be work flowed for approval are in line with the thresholds set out in HSE's National Financial Regulations
- all supplier invoices must quote a valid HSE PO or be rejected
- all IFMS users must complete appropriate training before access to IFMS is granted
- all IFMS master data objects (e.g. materials and vendors) are controlled via SAP's Master Data Governance Tool.

The functionality within IFMS is also being explored to establish the extent of procurement compliance reporting that can be achieved at any threshold and thus negate the need for stand-alone compliance measurement and validation exercises.

The Corporate Procurement Plan 2022-2024 focused on a number of key control priorities including collaboration with all HSE organisations, including section 38 and 39 organisations, to agree a Multi Annual Procurement Plan (MAPP), aligned to the HSE Corporate Procurement Plan and the improvement of spend under management (SUM), which is monitored via the HSE Boards Strategic Scorecard. The HSE met its 2024 target of 85%.

The HSE continued to explore opportunities to embed required "Purchase to Pay" processes and controls regarding routine products and services such as the National Distribution Service and inventory management at point of use). The HSE also continued to promote greater understanding of procurement regulations and budget holder's obligations through the Procurement Compliance Business Analysts and dedicated procurement compliance Community of Interest. "A Procurement Guide for Budget Holders" was published along with an online training and assessment program on HSeLanD.

- The HSE continues to offer a dedicated procurement contract repository and helpdesk to enable communication of contract existence and queries
- The HSE continues to offer and support the delivery of the accredited Supply Chain Apprenticeship programme, which was developed in partnership with the University of Limerick and aligned with the European Competency Framework for Public Buyers (Level 7 Diploma, Level 8 Degree, and Level 9 Masters).

Key Priorities 2025

While the level of procurement compliance above €25k is quite high, the HSE recognises that there remain opportunities for improvement. Key priorities for 2025 include:

- Developing a new corporate Procurement Plan covering (2025-2027) and monitoring of the Corporate Procurement Plan through updates to DoH and DPENDPDR
- Progressing a transformational programme of reform via IFMS to support the HSE in compliance with public procurement regulations
- Expand the remit of the HSE Procurement's Helpdesk to the broader HSE following IFMS implementation and continue to provide level 1 support to end users and suppliers
- Maintaining and supporting the retrospective procurement compliance measurement program and community of interest to meet the targeted compliance rate of 90% as called out in service plan 2025

- Continuing to work collaboratively with the Office of Government Procurement (OGP) to deliver a more extensive programme of compliant contracts for the health services and to increase the coverage/usage of existing contracts. The HSE continues to offer a dedicated procurement contract repository and helpdesk to enable communication of contract existence and queries
- Increase spend under management to 90% by the end of 2025
- Developing and resourcing a structure to sustain and enhance the capability to drive multi annual procurement planning and further improvements
- Continuing development of procurement specific training and awareness programmes including support for the delivery of the accredited Supply Chain Apprenticeship programme, which was developed in partnership with the University of Limerick and aligned with the European Competency Framework for Public Buyers (Level 7 Diploma, Level 8 Degree, and Level 9 Masters)
- Additional rollout of the National Distribution Centre (NDC) to statutory Hospitals, pending HSE resources and warehouse capacity availability.

III. Payroll and HR Controls

The findings of the HSE's review of the effectiveness of the system of internal control noted weaknesses including:

- Gaps in management oversight and timely adherence to administration process
- Inconsistent reviews in relation to the review of divisional personnel reporting
- Lack of evidence in relation to key payroll and HR controls and lack of awareness of and adherence to relevant processes
- Payroll integrity impacted by late submissions, inaccurate data and varying practices
- Growing levels of payroll overpayments.

NiSRP

The HSE roll out of the National Integrated Staff Records and Pay Programme (NiSRP) has been in progress since 2019. Its purpose is to implement a single HR/Staff Records technical platform for national coverage of all people related data for the HSE using SAP HR. It also covers the implementation of one Payroll technical platform for all HSE employees using SAP Payroll. It will allow for the automation of appropriate staff processes through the introduction of Employee and Manager self-service.

The programme's eighth and final statutory implementation, within HSE Northeast, went live in May 2025. Implementation in the Northeast represents the completion of NiSRP delivery to HSE statutory bodies (approx. 107,000 employees and 49,000 pensioners).

The Business Case for the deployment of the NiSRP solution to Section 38 organisations has been approved by the Department of Health. DGOU Peer Review approval is expected in the coming period. The Programme is well advanced in its preparations for Section 38 mobilisation, due to commence Q2 2025.

The full rollout of NiSRP will support the mitigation of risk of payroll fraud and irregularity through workflow automation, inbuilt system controls and process standardisation. In addition, NiSRP, HR and Payroll SMEs contributed to the revised National Finance Regulations, which include guidance on maintaining strong payroll controls (specifically B3). Each NFR has an accompanying checklist that provides guidance and assistance for local areas to establish their own local procedures and ensure appropriate governance is in place. A specific training video on the employee administration and payroll NFR document is available online to all staff online. Specific payroll controls training webinars continue to feature in our annual training programme.

Statement on Internal Control [continued]

Payroll and Overpayments

The HSE has implemented a number of processes, which are required to reduce the level of payroll overpayments that have arisen over a number of years. This includes the establishment of a National HR Pay Assurance Unit to oversee a number of initiatives and who work in collaboration with Finance Shared Services (FSS) to make improvements in this key area of control and stem the growth in pay related overpayments. These include:

- Ongoing monthly reporting to RHA's/IHA's (including RDoP's and RDoF's) on pay related overpayments in their regions, including process and controls to enable mitigation of pay related overpayments. Exception reporting to be introduced to further support reduction and avoidance of pay related overpayments
- Working group established to progress development of overpayments policy and work is ongoing
- Streamlining, standardisation and automation of HR leaving process in progress (including introduction of leaver tile on SAPHR and Payroll self-service). Development of other HR processes to follow
- Engagement with SAP CoE on configuration change to SAPHR to cease payment on expiration of contract
- Systemic overpayments identification and follow-up with specific areas
- Introduction of annual review of recurring allowances process and cessation of set-up of high end dated allowances. Creation of policy to support this process
- A number of other initiatives (pension abatement process, recovery of overpayments to employees who have left the HSE) are being progressed by HRPAU to reduce pay related overpayments and increase repayments
- Daily and monthly exception reports reviewed, and anomalies investigated by team and issued to relevant local teams for follow-up
- Recruitment of a Time Returns Lead to lead in the review and improved implementation of Time returns processes across the organisation
- Monthly reporting to National Pay Related Overpayments Group (NPROG) and other governance groups to ensure awareness of scale and scope of non-conforming payments, planned actions as well as any issues that need escalation.

Finance Shared Services Payroll working in conjunction with the NiSRP Programme have agreed a comprehensive suite of standard processes for Gross to Net Payroll related activities which have been approved at NiSRP Governance level. FSS Payroll's objective is to ensure the implementation and adherence of these processes through:

- The implementation of the end-to-end HR Payroll SAP solution, which is being delivered by the NiSRP Programme. It is projected that the delivery to the final HSE statutory entity will be complete by Q2, 2025
- Delivery of the agreed HSE Payroll Strategy, which will consolidate existing payroll processing locations into a reduced number of processing locations. These payroll hubs will deliver enhanced controls, process standardisation, and support the new HSE structures. The rollout of the HSE Payroll Strategy is planned to commence in 2025 once resources are in place
- Required Standard Operating Procedures (SOPs) have been identified, linked to the agreed processes and are in development. 33% of the estimated number of SOPs required have been completed, reviewed, agreed, and implemented in 2024. Roll out will continue in 2025
- The development of internal HSE Payroll compliance capability is an integral element of the agreed HSE Payroll Strategy. A number of internal Payroll Compliance reviews were completed in 2024 with further reviews proposed for completion in 2025
- The single national management, governance, and oversight of all HSE gross to net payroll activities delivered by HSE Payroll and supported by the payroll strategy implementation will ensure these benefits are delivered
- All phase 1 and phase 2 functionality and reports for the database of overpayments have been developed and delivered, Q4 2024.

High Earners and Working Hours

As noted in the 2023 SIC, following a detailed review process, the HSE's Senior Leadership Team approved an action plan to address the issues identified and to improve the control environment.

This included:

- Re-issuing guidance to the system in respect of all aspects of consultant pay compliance
- Identification of service context and other factors behind individual cases of high earnings
- Provision of regular updates to the National Operations Senior Team (NOST) of the HSE
- Provision of updates to the Audit and Risk Committee (ARC) of the HSE Board
- Establishment of Registers of Local Arrangements at hospital/CHO level in Health Regions
- Development of in-year reporting to facilitate management at hospital/CHO/Health Region level
- Specific reviews of governance, service models and clinical work practices as warranted
- Links established with key strategic programmes and initiatives within the HSE including Recruitment and Resourcing; National Doctors Training and Planning; Clinical Design Office.

Where higher than expected earnings remain, these are under review from an operational and resourcing perspective with a view to developing plans to address and support appropriately.

In addition, as part of the HSE commitment to reduce NCHD hours, eliminate shifts of 24 hours and achieve Organisation of Working Time Act (OWTA) compliance, each Health Region has been directed to establish OWTA NCHD compliance committees at site level, and at regional level. The responsibilities of site and regional committees include the identification of instances of non-compliance, the development of remedial plans to address it and ensuring processes are in place locally to ensure claims are verified appropriately. A National Committee supports these operational committees. The National OWTA Monitoring Committee/Group will identify sites for review, conduct site visits, and recommend interventions, escalations to HSE and to the DOH where there are consistent or significant issues.

IV. Governance of Grants to Outside Agencies

In 2024 €7.7 billion of the HSE's total expenditure related to grants to outside agencies. The legal basis under which the HSE provides grant funding to agencies is set out in the Health Act 2004. Annually the HSE funds circa 1,820 agencies, ranging from the large voluntary hospitals in receipt of over €500 million to small community-based agencies in receipt of €500.

The HSE's Governance Framework for Funded Agencies (the Framework) is consistent with the management and accountability arrangements for grants from Exchequer funding as set out in the instruction issued by DPENDPDR in September 2014, with one sanctioned exception in respect of prefunding arrangements.

Due to the specific nature of the funding arrangements with the S38 and S39 agencies, the HSE must continue to ensure timely funding particularly in respect of contractual pay and staffing costs, which account for up to 80% of expenditure.

Before entering any funding arrangement with an agency, the HSE determines the maximum amount of funding that it proposes to make available along with the level of service to be provided for that funding. For the larger agencies, cash is disbursed by the HSE's treasury unit based on agreed cash profiles.

The HSE has two types of contractual agreements with these agencies that are, in the main, tailored to reflect the level of annual funding involved.

- Service Arrangement (SA) for health agencies in receipt of funding in excess of €250,000
- Grant Aid Agreement (GA) for health agencies in receipt of funding of less than €250,000.

At the end of 2024, 74% of funding was covered by a completed SA/GA. A significant agency signed their SA in early January which increased the cover to 82%. Notwithstanding, the HSE recognises that this level of compliance is unsatisfactory and has continued to work with the relevant agencies and by the end of April 2025 this compliance rate increased to 94%. The HSE recognises that the time taken to attain this level of compliance is not sustainable and continues its focus on ensuring that the level of compliance improves during 2025.

Statement on Internal Control [continued]

The ongoing work between the HSE and the Voluntary agencies will be instrumental in driving improvements in the arrangements between same. The introduction of the Health Provider Specific Requirements (HPSR) reflected below is expected to improve this key area of control.

The requirement for agencies to submit financial reports and staffing returns and for the HSE to hold performance review meetings is dependent on the level of funding released to the agency.

The system of internal control operating in individual funded agencies is subject to review on a sample basis by Internal Audit. During 2024 despite ongoing focus on this area, such as the ongoing development of the CMSUs; ongoing Governance Reviews; reporting on compliance levels, control weaknesses identified by the HSE's annual internal control review process continued to highlight issues relating to monitoring and oversight of some agencies. In addition, audits have found weaknesses in monitoring arrangements of Governance Framework Agreements (GFAs) between the HSE and Section 38/39 funded agencies identified including:

- Late finalisation of governance framework agreements
- The ongoing monitoring including reporting, reviews of service and funding purposes versus expenditure
- Non receipt or timeliness of review of Audited Annual Financial Statements (AFS) and Annual Financial Monitoring Returns (AFMS)

The steps taken by the HSE to address the weaknesses identified are set out below and have enabled the HSE, to a reasonable extent, to be satisfied that there are appropriate governance structures and procedures in place with these agencies.

Healthcare Provider Specific Requirements (HPSR)

Of note is the introduction in 2025 of the Healthcare Provider Specific Requirements (HPSR) document, which replaces the Service Arrangement, Part II, Schedules. This document focuses on the two key annual variables, namely, the funding and the services to be provided for the funding and from 2025; the HPSR will make this aspect of the completion of Service Arrangements far more streamlined.

Contract Management Support Units

In accordance with the HSE's Performance and Accountability Framework, Regional Executive Officers, and the Integrated Healthcare Area (**IHA**) Managers are the accountable officers for their areas of responsibility. This responsibility extends to ensuring that SAs and GAs are in place in respect of all funding that is released to Section 38 and Section 39 agencies.

In relation to the discharge of these responsibilities, the HSE has established Contract Management Support Units (**CMSUs**) in the operational areas to assist service managers in managing and documenting all aspects of the relationship with relevant S38 and S39 agencies.

These dedicated resources are based at operational level where the majority of agencies are funded, and they provide an ongoing focus in respect of the implementation of the Framework. It should also be noted that in each CMSU there is at least one staff member with a professional financial qualification who performs the role of Financial Analyst in respect of submitted Agencies' AFS and AFMRs.

The key responsibilities of the CMSU are to ensure that:

- Service managers are actively working towards having SAs and GAs completed and finalised in a timely manner
- Audited Annual Financial Statements (AFS) and Annual Financial Monitoring Returns (AFMR) are both received and reviewed
- A system is in place in each local area to track and monitor that performance review meetings are taking place in accordance with performance monitoring guidelines
- Key documents such as the Chairperson's Statement and Management Accounts are received and reviewed as appropriate
- The Service Provider Governance (SPG) database is updated accurately.

It should be noted that where required the Compliance Unit works with the CMSU Managers so that any matters that emerge in relation to the Framework within an area are resolved in a standard manner.

Reporting

In addition to the establishment of the CMSUs, the Compliance Unit issues monitoring reports on a twice-monthly basis to all accountable officers on two crucial elements of the Framework, namely, (1) the completion of SAs and GAs and (2) the receipt and review of relevant agencies' AFSs/AFMRs. Furthermore, meetings are held, and direct contact is made on a regular basis with representatives of the accountable officers to ensure that these aspects of the Framework for funded agencies are being implemented in their areas.

In relation to the process for the review of AFS and AFMRs, it should be noted that all of the documentation required to underpin the reviews of the individual AFSs and AFMRs was updated by the Compliance Unit in recent years. These processes are continuously under review to ensure that these reviews are undertaken and documented in a standard manner by the Financial Analysts in the CMSUs and other relevant managers as appropriate.

Governance of Agencies

In relation to the HSE ensuring that the standard of governance in the funded agencies is of an appropriate standard, it should be noted that the following four mechanisms are in place:

1. Annual Compliance Statements are required to be submitted by all voluntary agencies in receipt of in excess of €3 million
2. AFMRs incorporate the provision of formal assurances in respect of financial controls and are required to be submitted by all voluntary agencies in receipt of in excess of €250K
3. Chairpersons' Statements are required to be submitted by the Chairs of all agencies that have executed a GA with the HSE
4. External Reviews of Governance are undertaken in relevant agencies.

   Phase II of the External Reviews of Governance at Board and Executive level is being undertaken by Mazars. When individual reviews are completed, there is an agreed standard follow-up process requiring Boards of the relevant Agencies to submit updates on actions resulting from these Reviews.

   The following should be noted in relation to Phase II:

   - Section 38 Agencies: Mazars have completed and finalised six reviews and fieldwork is ongoing in one other S38 Agency
   - Section 39 Agencies: Mazars have completed and finalised nine reviews with a further five draft reports received. Fieldwork is ongoing in one other S39 Agency.

Review of SA documentation

There are four different types of SA, namely: S38, S39, For Profit and Out-of-State. In terms of the extent of the use of the SA, in excess of 99% of all of the funding released to non-statutory Agencies is contractually underpinned through an SA. Accordingly, the SA documentation is the keystone of the Framework. SA documentation was last reviewed in 2015 and in 2024; the Compliance Unit continued a process to review the SA documentation.

The main objectives of the review from the perspective of the HSE are to:

1. ensure the documentation reflects the HSE's new structures in terms of the establishment of the Health Regions and IHAs
2. ensure there is no unnecessary duplication between the SA Parts 1 and Parts 2
3. ensure the documentation is, where possible, simplified
4. ensure the documentation is updated to remedy any deficiencies identified since last reviewed and
5. ensure the documentation remains contractually robust. The SA model, has in conjunction with our Law Agent, been updated during 2024 for implementation in 2025. This updated SA model will ensure that the process to complete the SA will be far more straightforward from 2025 onwards.

Statement on Internal Control [continued]

V. Information Communication Technology (ICT)

The Technology and Transformation division delivers information and communications technology (ICT) services and support throughout the HSE, facilitating integration within and across community services, hospitals, and other specialised care providers. During 2024, several developments were progressed including:

- The Office365 programme continues to make considerable progress with over 90% of staff now having full access to Office365 and Microsoft Exchange online
- The HealthIRL migration was completed. The programme has put the HSE in an advantageous position of having a single identity across our network. This identity is a modern, secure, cloud enabled and a foundational building block of how we deliver technology solutions
- Two new 25-bed Virtual Wards delivering hospital care at home were introduced for cardiology and respiratory patients of St Vincent's University Hospital, Dublin, and University Hospital Limerick. This new digital initiative offers a safe and efficient alternative to hospital stays, supporting patients who prefer to receive expert hospital care, monitoring, and treatment in their own home
- A permanent Chief Information Security Officer was appointed in 2024. Work continued to address the findings of the post-incident review following the criminal Conti cyberattack. The rollout of improvements in the security and resilience of critical national infrastructure continued, along with improving awareness of cyber security threats across the organisation including through cyber incident response workshops. In addition to cyber defence, a key focus is on investing in modernisation of the technology estate to mitigate the business and cyber risks of hosting legacy technology
- Considerable progress has been achieved on the rollout of National Cancer Information System (NCIS). 19 of 26 sites fully live as of the end of 2024
- Considerable progress has been made with CHI ICT infrastructure; ICT network installation 95% complete, Core infrastructure 47% complete. 2000 Devices now on-boarded to the network including CCTV and Nurse call, x430 Wi-Fi Access points installed. Continually delivering on all construction asks
- The Integrated Financial Management System (IFMS) project, which will provide the HSE and associated agencies with single finance and procurement system, and a new operating model based on shared services. This provides enhanced and timelier financial reporting and forecasting leading to improved financial management, governance compliance and transparency
- Build and Test phase for six regions commenced in 2024 and has been completed
- CHI NCH on Stabilisation completed in 2024
- EHR: The CHI EHR design and configuration phase are substantially completed and programme adjusted to align with hospital commissioning. National EHR programme stood up and Preliminary Business Case drafted
- The Medical Laboratory Information System (MedLIS) to deliver a standardised, integrated, and fully digital laboratory information system across the Health Service Executive (HSE) is now live at Beaumont Hospital, enhancing the efficiency, accuracy, and accessibility of laboratory services in Ireland, delivering a modern, efficient, and patient-centred healthcare system across Ireland
- All NIMIS sites went live successfully with the updates with in Q3 2024
- Testing and first version release of the new HSE Mobile App was completed. The app will be a digital front door to the health service, empowering patients by providing secure personalised access to their health information, hospital appointments and more. The app, which will be progressed on a phased basis, went on limited public release at the end of the year focussing on hospital appointments for maternity patients. This year, people using the app will be able to see all their hospital appointments along with their referrals and waiting list information
- HR and Payroll programme has commenced work to deliver the solution for the Northeast Region, which is the last Region for statutory services. Continued rollout of NiSRP with HSE West Northwest go live in 2024 and work commenced on rollout to Northeast. Staff in the HSE West Northwest can now access the same HSE staff records and payroll systems as their colleagues nationally
- Digital for Care Implementation Plan: Commenced plan execution in January, with 2024 as year 1 of the 7-year strategy

- National Shared Care Record: The evaluation component of the NSCR procurement process has been completed with the selection of a preferred vendor. Contract signing expected Q1 2025
- Artificial Intelligence and Automation: National deployment of robots in the management of waiting lists and use of mobile SMS reminders to reduce DNA rates for outpatient hospital appointments. Total savings to date from programme is 750,000 hours.

2025 Plans

In 2025, the allocation of funding to the Technology and Transformation division will be €190 million capital funding, €331 million operational budget. This covers Technology and Transformation (T&T) division to deliver information and communications technology (ICT) services and support throughout the HSE, facilitating integration across our Health Regions and across community services, hospitals, and other specialised care providers.

The Digital Health Strategic Implementation Roadmap, published in July 2024, sets down a clear path for the integration of digital technologies *[NSD 2025]* in our healthcare system and marks a crucial step in our journey towards a patient-centred, digitally enabled health and social care environment. It signals our commitment to leverage digital technology in healthcare in order to provide people with an improved healthcare experience. During this journey, we want to foster patient involvement in their care journey, jointly improve accessibility to our services, while enhancing efficiency, patient access, and the overall quality of care. The Roadmap has been developed in alignment with the Department of Health's Digital for Care – A Digital Health Framework for Ireland which harnessed other key documents such as the *Sláintecare* Action Plan, and the Digital Ireland Framework. The roadmap serves as our digital plan towards an integrated, universal, and high-quality health and social care system for all patients.

The plan is based around six pillars of activity:

1. Patient as an empowered partner will give the public greater access to their personal health information and care options, while providing greater patient involvement, autonomy, and choice in their healthcare. Digital channels allowing better information flow will give patients greater access to services, with more choice in the care settings and the types of care
2. Workforce and workplace will support the health and social care service in providing a digitally skilled and supported workforce with appropriate digital tools and connectivity allowing for collaborative working. This will lead to improved efficiency and accessibility to health and social care services for patients
3. Digitally enabled and connected care will deliver connected and coordinated health and social care data flow, across digital systems; to allow access to a comprehensive view of each patient's health information, enabling collaborative, evidence-based and timely decision-making, leading to improved patient outcomes
4. Data driven services will be enabled through enhanced access to information and analytics. This will enable evaluation of service demand and capacity planning and resource management to enhance patient care
5. Digital health ecosystem and innovation will provide the guidance, tools, and resources necessary for those who engage with and work in the health and social care ecosystem to unlock innovative solutions that improve the experience of both the patient and workforce
6. Secure foundations and digital enablers will ensure clear governance, a supportive culture, a secure infrastructure resilient to external factors, aligned to standards and legislation. This is enabled by enhancing our workforce with digital health capability and embedding architecture, service design, cyber security, agile delivery, and data engineering within our health and social care service.

Encompassed within the above are several mature programmes which will deliver major change and new capability across the next 12+ months, and which are at the peak of their investment lifecycle:

Key areas that Digital for Care will focus on include:

- HSE App: Full public release (V2) with appointments available for all services
- National Shared Care Record: Contract awarded, implementation commenced and initial region clinical user on-boarding underway
- EHR: Business case completed and approved. Procurement documentation completed and public procurement commenced. Completed by Q1/Q2 2026

- Community Connect: Contract for discovery phase signed Jan 2025, discovery phase completed July 2025, if approved, build competed by EOY with first regions Q2 2026, balance completed by Q4 2027
- Imaging (NIMIS): Single national Database of imaging for all acute sites, integration for Agfa sites in acute and community
- Medical Labs (MedLIS): Implemented across multiple hospitals in DNE and DM with GP Ordering, procurement for digital pathology started
- Maternal and New-born EHR: Implemented in the Coombe and Limerick, thereby completing all standalone maternity hospitals
- IFMS: Complete implementation of remaining statutory sites and preparation advanced for S.38s (2026)
- NiSRP: Complete implementation of remaining statutory sites
- HMMS (pharmacy): Implemented in six hospitals and one community facility
- Enterprise Wireless/Wi-Fi: Full rollout across HSE sites – major issue is the physical wiring in acute sites combined with access to capacity in the market
- Virtual Care: Delivery of four new Virtual Wards
- Artificial Intelligence and RPA: Widen the use of robotic process automation (RPA) beyond the West and Northwest Region to the management of waiting lists and use of mobile SMS reminders to reduce DNA rates for outpatient hospital appointments. Currently establishing a Centre of Excellence (CoE) for AI and Automation, and a working group to develop an implementation framework for AI in public health system
- Single Sign on: Provides our clinical teams with ability to use a single sign on for multiple applications. Five hospitals live now seven additional live this year, target completion 2027. Pace of deployment is resource constrained
- Data Analytics and Dashboard: Single set of agreed data points which run up and down the totally of the organisation in a single set of dashboards which are viewed Nationally, Regionally or Locally
- Cyber: Preparation for NIS2 compliance, Security Response Centre established, Application Modernisations Programme phase 1 completed.

VI. Risk Management

The HSE Risk Appetite Statement, first approved in 2021, defines the level of risk the organisation is willing to accept to achieve strategic objectives. This document is approved by the Board, with a review of the current statement scheduled for 2025.

In addition to good practices that have been established over previous years, a number of other initiatives have been progressed including:

- The expansion of the Risk Information System with a structured rollout within National Directorates and further expansion planned for 2025
- The introduction of quantitative metrics to inform risk reporting and support informed decision-making
- The launch of an ERM Training Prospectus raising awareness of available risk management training; and
- The development of an eLearning risk management module accessible by all staff.

Embedding risk management

The focus for the year ahead will be on integrating risk management into everyday practice. Key priorities include:

Training: Training will focus on building both the technical skills needed to navigate the policy, system, supporting tools and the awareness required to foster a strong risk management culture.

Further system rollout: We will continue the further rollout of the Risk Information System. As more service areas come online, this will provide an even more robust, integrated view of risks across the HSE.

By embedding risk management into the organisational culture, supported by training, systems, and improved reporting, the HSE will continue to build on its strong foundations in the area of risk management.

VII. Fixed Assets

The report of the review of effectiveness of the System of Internal Control in the HSE combined with the 2023 audit findings of the Comptroller and Auditor General has indicated that there continues to be a number of control issues in the management of HSE Fixed Assets. These include:

- Inconsistent application of processes and depreciation policies within areas of the HSE
- Absence of or Inconsistencies and errors identified in Fixed Asset Registers
- An asset which was constructed in 2009 was written off in 2024 at a cost of €0.8 million as it had not been used for its primary intended purpose.

A review of the control and reporting arrangements for fixed assets will take place in 2025 with a working group to review operational requirements and NFR content. Initial discussions took place in Q4 2024. This review will also look at themes including the standardisation of processes in tandem with changing organisation structure to ensure consistent practice, clarity of roles and accountability, best practise for requirements and the development of further training and communication programmes required.

VIII. Patient Debtors

Note 17 to the financial statements for 2024 reports net patient debtors of circa €86 million. This included an estimated €47 million of claims requiring some form of HSE action and sign-off and therefore not yet submitted to the private insurers for recoupment. The HSE acknowledges that delays in submission of patient bills to private insurers can increase the risk that the invoices will not be paid and therefore may have to written off as a bad debt. The risk of bad debt arising is most relevant to the claims with one PHI. The HSE estimates that the level of claims that were forfeit and therefore provided for write off in 2024 was in the order of €4.1 million which accounts for circa 4.8% of net patient debtors.

The HSE provides monthly reporting on patient debtors, claims at risk of forfeit to all Hospitals to highlight such risks, and engages with each Hospital on the root causes for such delays in order to support hospitals to mitigate such risks.

IX. Supplier Payment Controls

In Q2 2020, during the COVID-19 pandemic, the HSE entered into an arrangement with a supplier of an innovative diagnostic tool which was considered to be of significant value in relation to the early recognition and response to deteriorating COVID-19 patients in hospital settings. The HSE is aware of control issues originating during the COVID-19 Pandemic in relation to the engagement, purchase and payment for these devices in respect of which €15 million in total was paid to the supplier over the five years from 2020 to the end of 2024 via quarterly payments in advance for an agreed number of units of these devices.

The initial engagement with the supplier was on the basis of the extreme emergency exemptions per Article 32 of the EU public sector procurement directive and subsequently the procurement process was not regularised. Work is underway to ensure that all other similar suppliers contracted during the pandemic have been regularised in accordance with the normal procurement procedures.

The HSE acknowledges there were weaknesses in controls, particularly, in relation to appropriate goods receipting protocols. As a result, the HSE has not been able to validate if all the devices paid for were received. The Chief Financial Officer has issued a reminder to HSE management of the requirements of the National Financial Regulations in the matter of appropriate controls around purchasing and goods receipting.

As part of efforts to strengthen goods receipting in respect of this particular supplier and its products, the HSE found that one invoice was paid twice arising in an overpayment of circa €723k. This overpayment occurred as the same invoice was paid in two different HSE Areas which were on separate financial systems, and no cross checking was conducted. The HSE has noted in its SIC in previous years that the lack of a single integrated financial system is a key risk and therefore the ongoing roll out of the IFMS project will significantly reduce the risk of this kind of overpayment occurring in the future. Once the entire HSE is fully live on IFMS there will be one single ledger and each vendor will have one unique supplier number, (with a small number of exceptions) no invoice can be processed without a valid purchase order, and the same invoice number cannot be entered twice against a supplier account. There is also a reporting functionality within IFMS which is due to be implemented once IG3 is live, which can detect possible duplicates before payments are authorised. As part of

ongoing control improvements, it is also intended to implement, as soon as possible, a system whereby the HSE's creditors ledger will be reconciled with supplier statements before payment is authorised. Taken together these initiatives should substantially mitigate the risk of duplicate payments to creditors. As is noted in section 10 below all directly funded HSE areas will be live on IFMS by 1st July 2025.

The HSE has conducted an internal review of all invoices paid to that supplier and has determined that no further duplicate payments have occurred. As an interim additional duplicate payment control pending IFMS the HSE has developed a report across all current financial systems (IFMS and legacy) to seek to identify potential duplicate payments and to date no further duplicate payments have been identified. This is an ongoing control which will remain in situ until IFMS is fully embedded.

X. Insourcing Review

Ongoing work in respect of waiting list and access initiatives including in acute, community and disability services has in several cases included the use of contracted services via insourcing and outsourcing.

Insourcing and Outsourcing refers to the practice of engaging third-party providers to deliver services to the HSE or to the voluntary organisations it funds under Section 38 and 39 arrangements. Insourcing generally means that the services are delivered using HSE facilities.

An internal audit published in 2024 highlighted issues in relation to procurement where HSE employees were engaged in a private capacity to support waiting list initiatives.

The HSE is aware in particular in one of the sites audited, that no open competitive process was followed and that three of the third-party providers were owned or part-owned by HSE staff. The work that was conducted by these providers was important and time sensitive, however, the HSE still requires compliance with public procurement rules as detailed in Section 10 part II above. The Internal Audit report noted that c€2 million was paid directly by the site audited to these three providers in 2023.

The Board views this potential conflict of interest very seriously and intends to conduct a thorough investigation to establish if further proceedings are necessary.

When not carefully managed, insourcing and/or outsourcing can lead to potential conflicts of interest, value for money issues and similar risks to those included within the internal audit report which highlighted some of the challenges, requirements and recommendations for managers engaged in these practises.

Having considered the matters further and at the request of the Minister, the HSE is currently progressing an internal review intended to establish the HSE's dependency on insourcing and to ensure that all such engagements are appropriately governed.

In advance of the findings of the review, the CEO has instructed that any insourcing arrangements where HSE employees are paid by a third party in their normal place of work must be paused.

This review incorporates the wider HSE as well as the S38/S39s. As part of this review a survey has been set up to gather key data and insight re payments made and a report will be considered by the HSE Board.

11. Conclusion

The report on the Review of Effectiveness of the System of Internal Control in the HSE has been considered by the HSE's Audit and Risk Committee who have provided advice on it on behalf of the Board.

The HSE is an organisation undergoing notable change whilst continuing to operate and meet increasing demands on services. The HSE implemented a new organisation structure in September 2024, part of the journey towards *Sláintecare* and though the HSE's control systems remain partially reliant on legacy financial systems, progress continues towards a single national integrated financial and procurement system as detailed earlier in section 10.

The review of the system of internal control, which includes the limited audit opinion of the National Director of internal Audit, indicates that there are limitations and weaknesses observed in the HSE's system of internal controls. However, where these weaknesses have been observed there is clear evidence of mitigation and/or management action plans that have been undertaken to reduce the risk exposure, sufficient to support the adoption of the Annual Financial Statements. Some of the mitigation and/or action plans will take a number of years to fully progress but there is evidence of progress in key areas as identified in the body of this document. While the review indicates limitations over the assurance that can be provided the HSE is satisfied that an appropriate control environment can be evidenced and that importantly weaknesses are identified and mitigating actions agreed.

The HSE acknowledges that there is an on-going requirement to improve overall levels of compliance with the system of internal control, and this continues to receive senior management and ARC attention. The importance of improved accountability and responsibility of HSE staff and stronger engagement with the control's assurance process is being prioritised.

The Board acknowledges that it has overall responsibility for the system of internal control within the HSE and will continue to monitor and support further development of controls. Progress will be reassessed in the 2025 Review of the Effectiveness of the System of Internal Control.

Ciarán Devane
Chairperson of the HSE Board

30th May 2025

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Health Service Executive

Opinion on the financial statements

I have audited the financial statements of the Health Service Executive for the year ended 31 December 2024 as required under the provisions of Section 36 of the Health Act 2004. The financial statements comprise

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

In my opinion, the financial statements

- properly present the state of the Health Service Executive's affairs at 31 December 2024 and its income and expenditure for 2024, and
- have been properly prepared in accordance with the accounting standards specified by the Minister for Health, after consultation with the Minister for Children, Disability and Equality, as set out in the basis of preparation section of the accounting policies.

Basis of the opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Health Service Executive and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Health Service Executive has presented certain other information together with the financial statements. This comprises the annual report, including the governance and Board members' report, the statement on internal control, and three appendices. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

1. Losses due to write offs

Personal protective equipment and vaccines

The revenue income and expenditure account for 2024 includes a charge of €33.8 million in respect of stocks of personal protective equipment (€22.7 million) and vaccines (€11.1 million) held at the year-end which will reach their respective expiry dates before they can be used.

Storage costs of obsolete personal protective equipment

In 2024, the Health Service Executive incurred costs of €2.1 million in respect of the storage of personal protective equipment and hand gel that it had previously classified as obsolete. The cumulative cost of storing the obsolete items to end 2024 was €7.35 million. The Executive has indicated that it plans to dispose of the items before the end of 2025.

2. Losses in relation to patient charges

The Health Service Executive entered into a memorandum of agreement with a health insurer in 2016 in relation to accommodation charges for patients with private health insurance. The arrangement entitles the Executive to be paid 70% of its charges, on account, pending the submission and validation within a 12-month period of a fully completed claim. Failure to meet the submission deadline results in forfeiture of the full value (100%) of the claim.

For a sample of eight hospitals examined on audit, it was noted that losses incurred in 2024 as a result of delays in submitting completed claims amounted to €2 million. The Executive estimates that losses for the remaining hospitals it manages were €2.1 million, resulting in an estimated total loss of €4.1 million for 2024.

This is disclosed in section 10 (VIII) of the statement on internal control.

3. Non-compliant procurement

Section 10 (II) of the statement on internal control discloses that non-compliance with procurement rules remains an issue for the Executive.

As explained in section 10 (II), the Executive undertook a procurement analysis in respect of invoices valued in excess of €25,000 each. The aggregate value of the procurement related to the invoices selected for analysis was €1.54 billion, representing 28% of the Executive's total procurable spend. The Executive required relevant managers to submit a self-assessment evaluation to determine the level of non-compliant procurement in respect of this subset of invoices. Where managers responded, they reported that 9% (€132 million) of the relevant invoiced value had been procured in a manner that was non-compliant. Managers failed to report results in respect of invoices to the value of a further €47 million.

In my view, the reported level of non-compliant procurement in respect of the self-assessed invoices may not accurately represent the scale of the Executive's underlying problem because 72% of its procurement was not within the scope of the self-assessment exercise. There is no basis to believe that the procurement within the scope of the self-assessment exercise is representative of the Executive's overall procurement of goods and services.

The statement on internal control sets out steps being taken by the Executive to address its non-compliance with procurement rules, including the exploration of the functionality in the new integrated financial management system to automatically report compliance at any threshold.

4. Unquantified loss due to weak supplier controls

As outlined in section 10 (IX) of the statement on internal control, the Health Service Executive entered an arrangement with a supplier in 2020 for the supply of proprietary diagnostic devices and ancillary supplies and equipment, including information technology and support. The overall system was considered to be of significant value in monitoring the condition of COVID-19 patients in hospital settings.

The initial arrangement with the supplier was put in place without a competitive procurement process on the basis of emergency circumstances, as provided for in procurement legislation. However, the arrangement continued each year until 2024 without being regularised through an appropriate competitive tendering process. Accordingly, it represented significant non-compliant procurement over a number of years.

The payments to the supplier over the period 2020 to 2024 amounted to a total of €15 million. However, the terms of the procurement arrangement were not set out in a formal written contract with the supplier. In practice, the arrangement was that a number of units of the Health Service Executive were invoiced from time to time by the supplier for devices and ancillary items. This included prepayment each quarter from mid-2022 to mid-2024 for supply of a standard number of devices, to be drawn down as required by individual hospitals. The Executive did not maintain central records of the total number of units paid for. The number of devices received by hospitals, or paid for and remaining undrawn from the supplier is not known. The Executive also does not know how many of the items paid for were actually used in its hospitals.

The Executive discloses that as part of efforts to improve control over the receipt of goods, it identified that one invoice from the supplier to the value of €723,000 had been paid twice, in two different areas of the Executive operating at the time (in December 2021) on separate financial systems. The Executive has not recovered the overpayment from the supplier.

The statement on internal control sets out the actions taken by the Health Service Executive to avoid similar circumstances recurring in the future.

Comptroller and Auditor [continued]

5. Services provided through Health Service Executive employees' companies

Section 10 (X) of the statement on internal control discloses that a Health Service Executive internal audit completed in 2024 identified concerns around procurement by an Executive hospital of clinical services from companies owned or part-owned by Executive employees.

The internal audit focused on how funding provided in 2023 from the Executive's Access to Care initiative had been used by three acute hospitals to address their waiting lists. It found that one hospital – University Hospital Limerick – had paid external service providers a total of €14.2 million from Access to Care funding. Hospital management confirmed to the internal audit that they did not conduct open competitive procurement processes for the provision of the services.

The internal audit also found that for two of the contracts entered into by the hospital, the providers were companies that were owned or part-owned by the hospital's own staff members. In the case of a third contract, a staff member from another Health Service Executive hospital was a director of the supplier company. Payments amounting to just over €2 million were made under these three contracts. The internal audit found no evidence of the employees in question being involved in the hospital's processes for the awarding of the contracts.

As part of the audit of the 2024 annual financial statements, we asked the Executive if the employees involved in providing the contracted services had submitted annual statements of registerable interests in respect of 2023; whether their interests in the companies providing waiting list initiative services had been declared; and if so, how the Executive had responded to the declarations. The Executive was unable to find records of relevant declarations of interests.

The statement on internal control recognises that the contracts entered into with the three companies represent potential conflicts of interest. The Executive is carrying out an internal review to establish its dependence on insourcing – where hospitals' own facilities are used by external service providers to deliver services – and to ensure that all such engagements are appropriately governed.

6. Inadequate monitoring and oversight of grants to outside agencies

In 2024, the Health Service Executive provided grant funding totalling €7.7 billion to outside agencies (referred to as section 38 and section 39 bodies). Section 10 (IV) of the statement on internal control discloses weakness in the Executive's system of oversight and monitoring of grants to these agencies.

Annual grant funding of the agencies should be covered by the relevant form of funding/service contract, i.e. a service arrangement (over €250,000) or grant aid agreement (less than €250,000). To be effective as a control over the level and timing of grant funding and the related level of service to be delivered, the relevant funding agreement should be in place early in the funding year.

The statement on internal control states that only 74% of the grant funding issued in 2024 was covered by a completed funding agreement by the end of December 2024.

My audit also noted a number of instances where grant-aided bodies had signed funding/service agreements but had issued 'side letters' to the Health Service Executive disclaiming aspects of the agreements, such as budget targets or projected levels of activity. In my opinion, such side letters undermine the validity of the funding agreement process, and the Executive's capacity to hold grant aided bodies to account for performance of the terms of the agreements.

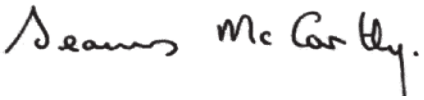
The Executive has stated that it continues its focus on ensuring that the level of compliance with the funding agreement requirement improves during 2025.

7. Weakness in controls over fixed assets

Section 10 (VII) of the statement on internal control discloses issues around the control and management of fixed assets. My audit, while satisfied that capital expenditure incurred in 2024 was correctly charged in the statement of capital income and expenditure, noted inconsistencies across the Health Service Executive in the application of its national financial regulations, instances where assets no longer in use remained on asset registers, and capital projects where some costs were not included on asset registers.

The Health Service Executive has established a working group to address these issues.

The statement on internal control also discloses that the Health Service Executive wrote off around €800,000 in 2024 in respect of an asset constructed in 2009 but that had not been used for its intended purpose. The original cost of the asset was €1.4 million.



Seamus McCarthy
Comptroller and Auditor General

5 June 2025

Comptroller and Auditor [continued]

Appendix to the Report

Responsibilities of Board members

The members are responsible for:

- the preparation of annual financial statements in the form prescribed under section 36 of the Health Act 2004 and accounting standards specified by the Minister for Health
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 36 of the Health Act 2004 to audit the financial statements of the Health Service Executive and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Service Executive's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Health Service Executive to cease to continue as a going concern.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Statement of Revenue Income and Expenditure

For the year ended 31 December 2024

	Notes	2024 €'000	2023 €'000
Income			
Department of Health Revenue Grant	3(a)	22,777,388	20,750,200
Department of Children, Disability and Equality	3(a)	3,048,161	2,720,918
Deficit on Revenue Income and Expenditure brought forward	3(b)	(574,612)	(185,163)
		25,250,937	23,285,955
Patient Income	4	333,692	333,018
Other Income	5	602,266	555,418
		26,186,895	24,174,391
Expenditure			
Pay and Pensions			
Clinical	6 & 7	6,023,334	5,356,980
Non Clinical	6 & 7	1,948,572	1,857,534
Other Client/Patient Services	6 & 7	1,331,266	1,250,500
		9,303,172	8,465,014
Non Pay			
Clinical	8	2,102,007	2,007,253
Patient Transport and Ambulance Services	8	132,535	121,162
Primary Care and Medical Card Schemes	8	4,831,500	4,510,297
Other Client/Patient Services	8	33,674	36,100
Grants to Outside Agencies	8	7,697,457	6,743,250
Housekeeping	8	456,859	428,196
Office and Administration Expenses	8	1,102,598	1,142,484
Other Operating Expenses	8	25,325	15,538
Long Stay Charges Repaid to Patients	9	(2)	(28)
Hepatitis C Insurance Scheme	10	961	1,109
Payments to State Claims Agency	11	417,046	506,365
Nursing Home Support Scheme (Fair Deal) – Private Nursing Home only	12	844,548	772,263
		17,644,508	16,283,989
Total Expenditure		26,947,680	24,749,003
Net Operating Deficit for the Year		(760,785)	(574,612)

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

Ciarán Devane
Chairperson

30th May 2025

Bernard Gloster
CEO

30th May 2025

Statement of Capital Income and Expenditure

For the year ended 31 December 2024

	Notes	2024 €'000	2023 €'000
Income			
Department of Health Capital Grant	3(a)	1,294,700	1,096,695
Department of Children, Disability and Equality Capital Grant	3(a)	23,020	21,370
		1,317,720	1,118,065
Revenue Funding Applied to Capital Projects		2,566	2,481
Application of Proceeds of Disposals		4,124	1,158
Government Departments and Other Sources	13(c)	38,839	1,912
		1,363,249	1,123,616
Expenditure			
Capital Expenditure on HSE Capital Projects	13(b)	917,324	708,944
Capital Grants to Outside Agencies (Appendix 1)	13(b)	475,094	346,792
		1,392,418	1,055,736
Net Capital (Deficit)/Surplus for the Year		**(29,169)**	**67,880**

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

Ciarán Devane
Chairperson

30th May 2025

Bernard Gloster
CEO

30th May 2025

Statement of Changes in Reserves

For the year ended 31 December 2024

	Notes	Revenue Reserves €'000	Capital Reserves €'000	Capitalisation Account €'000	Total €'000
Balance at 1 January 2023 (as previously reported)		(1,243,353)	(91,488)	5,844,994	4,510,153
Capitalisation of previous years expenditure*	13(a)			13,485	13,485
Transfer of (Deficit)/Surplus in accordance with Section 33(3) of the Health Act 2004, as amended	3(b)	185,163	(47,465)		137,698
Net (Deficit)/Surplus for the year		(574,612)	67,880		(506,732)
Proceeds of Disposal Account – reserves movement	14		(34)		(34)
Additions to Property, Plant and Equipment in the year	13(a)			475,751	475,751
State Investment in PPP Service Concession Arrangements				3,847	3,847
Less: Net book value of Property, Plant and Equipment disposed in year				(29,113)	(29,113)
Less: Depreciation charge in year				(272,339)	(272,339)
Balance at 31 December 2023		(1,632,802)	(71,107)	6,036,625	4,332,716
Balance at 1 January 2024		(1,632,802)	(71,107)	6,036,625	4,332,716
Capitalisation of previous years expenditure*	13(a)			6,397	6,397
Transfer of Deficit/(Surplus) in accordance with Section 33(3) of the Health Act 2004, as amended	3(b)	574,612	(67,880)		506,732
Net (Deficit) for the year		(760,785)	(29,169)		(789,954)
Proceeds of Disposal Account – reserves movement	14		0		0
Additions to Property, Plant and Equipment in the year	13(a)			644,766	644,766
State Investment in PPP Service Concession Arrangements				4,417	4,417
Less: Net book value of Property, Plant and Equipment disposed in year				(45,701)	(45,701)
Less: Depreciation charge in year	15			(270,861)	(270,861)
Balance at 31 December 2024		(1,818,975)	(168,156)	6,375,643	4,388,512

* Expenditure incurred in prior year but not Capitalised.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

Ciarán Devane
Chairperson

30th May 2025

Bernard Gloster
CEO

30th May 2025

Statement of Financial Position

As at 31 December 2024

	Notes	2024 €'000	2023 €'000
Fixed Assets			
Property, Plant and Equipment	15	6,507,250	6,172,651
Financial Assets		697	444
Total Fixed Assets		6,507,947	6,173,095
Current Assets			
Inventories	16	192,649	190,191
Trade and Other Receivables	17	990,700	1,272,157
Cash	21	174,312	237,325
Creditors (amounts falling due within one year)	18	(3,228,091)	(3,299,708)
Net Current Liabilities		(1,870,430)	(1,600,035)
Creditors (amounts falling due after more than one year)	19	(141,189)	(148,627)
Deferred Income	20	(107,816)	(91,717)
Net Assets		**4,388,512**	**4,332,716**
Capitalisation Account		6,375,643	6,036,625
Capital Reserves		(168,156)	(71,107)
Revenue Reserves		(1,818,975)	(1,632,802)
Capital and Reserves		**4,388,512**	**4,332,716**

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

Ciarán Devane
Chairperson

30th May 2025

Bernard Gloster
CEO

30th May 2025

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024 €'000	2023 €'000
Net Cash Inflow from Operating Activities	21	28,352	(76,199)
Cash Flow from Investing Activities			
Cash payments for Capital purposes		(1,347,063)	(1,049,233)
Cash payments from Revenue for Capital purposes	13(a)	(27,543)	(33,995)
Interest received from Investing Activities		2,494	3,018
Receipts from sale of property, plant and equipment (excluding trade-ins)	14	4,124	1,125
Net Cash Outflow from Investing Activities		(1,367,988)	(1,079,085)
Cash Flow from Financing Activities			
Capital Grant received		1,317,720	1,118,065
Capital receipts from other sources	13(c)	38,839	1,912
State Investment in PPP Service Concession Arrangements		(4,417)	(3,847)
Payment of capital element of finance lease		(2,566)	(2,481)
Interest paid on loans and overdrafts		(0)	(9)
Interest paid on Service Concession Arrangements		(4,479)	(4,457)
Interest paid on finance leases		(594)	(679)
Capital Surplus Transferred to DOH	3(a)	(61,897)	(47,465)
Capital Surplus Transferred to DCDE	3(a)	(5,983)	0
Net Cash Inflow from Financing Activities		1,276,623	1,061,039
Decrease in cash and cash equivalents in the year		(63,013)	(94,245)
Cash and cash equivalents at the beginning of the year		237,325	331,570
Cash and cash equivalents at the end of the year		174,312	237,325

Ciarán Devane
Chairperson

30th May 2025

Bernard Gloster
CEO

30th May 2025

Notes to the Financial Statements

Note 1 Accounting Policies

Statement of Compliance and Basis of Preparation

The Financial Statements have been prepared on an accrual's basis, in accordance with the historical cost convention. Under *Section 36(3) of the Health Act 2004*, the Minister specifies the accounting standards to be followed by the HSE in consultation with the Minister of Children, Disability and Equality. The HSE has adopted Irish and UK Generally Accepted Accounting Principles (GAAP), FRS 102, in accordance with accounting standards issued by the Financial Reporting Council subject to the following exceptions specified by the Minister:

1. Depreciation is not charged to the Statement of Revenue Income and Expenditure, rather it is charged against the Capitalisation (Reserve) Account balance. Under GAAP depreciation must be charged in the Statement of Revenue Income and Expenditure
2. Capital grants received from the State to fund the purchase of property, plant and equipment are recorded in the Statement of Capital Income and Expenditure. Under GAAP, capital grants are recorded as deferred income and amortised over the useful life of related property, plant, and equipment, in order to match the accounting treatment of the grant against the related depreciation charge. Capital expenditure in relation to assets other than those purchased by way of service concession arrangement are recognised in the Statement of Capital Income and Expenditure as incurred. Under FRS 102, such expenditure is capitalised and charged to income and expenditure over the life of the asset
3. Pensions are accounted for on a 'pay as-you go' basis. The provisions of FRS 102 '*Section 28: Employee Benefits*' are not applied and the liability for future pension benefits accrued in the year has not been recognised in the financial statements
4. Claims under the Clinical Indemnity Scheme which are paid by the HSE and administered by the State Claims Agency on the HSE's behalf, are accounted for on a 'pay as-you go' basis. This does not comply with FRS 102 '*Section 21 – Provisions and Contingencies*'. Details of the amount recognised in the Statement of Revenue Income and Expenditure in 2024, together with the actuarially estimated future liability attaching to this scheme at 31 December 2024, are set out in Note 11.

The HSE financial statements are prepared in Euro and rounded to the nearest €'000.

Transfer of Functions to Department of Children, Disability and Equality

The responsibility for policy, functions and funding related to disability services transferred on 1st March 2023 from the Department of Health (DOH) to the Department of Children, Disability and Equality (DCDE). The transfer is provided for by the Health (Miscellaneous Provisions) Act 2022.

Going Concern

The HSE has received the Letters of Determination for 2025 from both Minister's which are aligned to the National Service Plan for 2025 and confirms the total funding that the HSE has received from Government for the provision of Health and Social Services, including Disability. The National Service Plan for 2025 refers to the ongoing funding challenges faced by the HSE whilst noting the steps that are underway to meet this financial challenge. Despite these challenges the HSE has determined that these financial statements for 2024 continue to be appropriately prepared on the Going Concern basis, based on the following key determinations:

- The Minister for Health has provided Revenue and Capital Funding of €25.1 billion for 2025
- The Minister of Children, Disability and Equality has provided Revenue and Capital Funding of €3.2 billion for 2025
- Overall, the HSE has been provided with Revenue and Capital Funding of €28.3 billion in 2025.
- The HSE has issued its approved National Service Plan for 2025 which sets out the quantum of services to be provided in 2025
- Health and care services must continue to be provided by the State, there is no evidence that the totality of health care services will cease which is a key consideration of going concern.

- The Government has strongly committed to the move to the RHA governance structure to underpin future integrated care
- The HSE has appointed six Regional Executive Officers (REOs) who report directly to the Chief Executive Officer of the HSE which is aligned with *Sláintecare* reform.

Income Recognition

Revenue and Capital Grant

Monies to fund the health service are voted to the Department of Health (Vote 38). The Department of Health provides grants to the HSE in respect of administration, capital, and non-capital services.

Since 1st March 2023 monies to fund disability services are voted to the Department of Children, Disability and Equality (Vote 40). This funding includes non-capital and capital services.

Section 33(1) of Health Act 2004, as amended provides that each year the Minister for Health will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DOH Letter of Determination in relation to 2024 was received on 20th January 2025.

Section 30B (1) of Health Act 2004, as amended provides that each year the Minister of Children, Disability and Equality will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DCDE Letter of Determination in relation to 2024 was received on the 1st of November 2024.

In accordance with the accounting standards prescribed by the Minister for Health, the HSE accounts for grants on an accrual's basis. Accordingly, the amount specified in both Letters of Determination for the relevant financial year are recognised as income in that year.

Grant income in respect of administration and non-capital services is accounted for:

1. In the Statement of Revenue Income and Expenditure where it is applied to non-capital areas of expenditure
2. In the Statement of Capital Income and Expenditure under the heading '*Revenue Funding Applied to Capital Projects" where non-capital grants monies are used to fund capital expenditure.*

Grant income in respect of capital services is accounted for in the Statement of Capital Income and Expenditure.

Section 33(3) of the Health Act 2004, as amended, requires the HSE to manage and deliver services in a manner that is in accordance with an approved Service Plan and within the determinations notified by the Ministers. The Act provides for any deficits to be charged to income and expenditure in the next financial year and, subject to the approval of the Minister for Health or the Minister of Children, Disability and Equality with the consent of the Department of Public Expenditure and Reform, for surpluses to be credited to income and expenditure in the next financial year. In 2024 the deficit arising from the 2023 Statement of Revenue Income and Expenditure has been brought forward and charged to the Revenue Statement of Income and Expenditure this year on the instruction of the Department of Health. The Surplus arising from the 2023 Capital income is reflected as a creditor in the Statement of Financial Position as any surplus arising from a prior year may not be carried forward without the appropriate Ministerial approval.

Other Income

i. Patient and service income is recognised at the time the service is provided

ii. Superannuation contributions from staff are recognised when the deduction is made (see pensions accounting policy below)

iii. Income from all other sources is recognised when received with the exception of advanced payments for specified products and services that are to be delivered in the future where the expenditure has not yet occurred.

Grants to Outside Agencies

The HSE funds a number of service providers and bodies for the provision of health and personal social services on its behalf, in accordance with the provisions of *Sections 38 and 39 of the Health Act 2004*. Before entering into such an arrangement, the HSE determines the maximum amount of funding that it proposes to make available in the financial year under the arrangement and the level of service it expects to be provided for that funding. This funding is charged, in the year of account, to income and expenditure at the maximum determined level for the year, although a certain element may not actually be disbursed until the following year.

Leases

Operating Leases – Rentals payable under operating leases are dealt within the Financial Statements as they fall due. Lease incentives are recognised over the lease term on a straight-line basis.

Finance Leases – The HSE is not permitted to enter into finance lease obligations under the Department of Public Expenditure and Reform's Public Financial Procedures, without prior sanction or approval. Where assets of predecessor bodies have been acquired under finance leases, these leases have been taken over by the HSE on establishment. For these leases, the capital element of the asset is included in fixed assets and is depreciated over its useful life.

Assets purchased by way of finance lease are stated at initial recognition at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments at inception of the lease. At initial recognition, a finance lease liability is also recognised at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments.

In addition to the normal GAAP treatment for assets acquired under finance leases, the cost of the asset is charged to the Statement of Capital Income and Expenditure, and the Capitalisation (Reserve) Account is credited with an equivalent amount. The outstanding capital element of the leasing obligation is included in creditors. Interest is calculated using the effective interest rate method and charged to income and expenditure over the period of the lease.

Capital Grants

Capital grant funding is recorded in the Statement of Capital Income and Expenditure. In addition to capital grant funding some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in the Statement of Revenue Income and Expenditure. This accounting treatment, which does not comply with generally accepted accounting principles, is a consequence of the exceptions to generally accepted accounting principles specified by the Minister.

Property, Plant and Equipment and Capitalisation Account

Valuation – Property, Plant and Equipment comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles.

- The carrying values of assets taken over from predecessor bodies by the HSE were included in the opening balance sheet on establishment day, 1 January 2005, at their original cost/valuation. The related aggregate depreciation account balance was also included in the opening Statement of Financial Position. On establishment of the HSE, land of predecessor bodies was included at valuation based on rates per hectare/square metre supplied by the Department of Health and Children following consultation with the Valuation Office. These valuations were last updated in 2002. The HSE continues to value land taken over from predecessor bodies using these rates. It should be noted that lands owned by the HSE are held for the provision of health and personal social services
- Property plant and equipment additions since 1 January 2005 are stated at historic cost less accumulated depreciation.

Capital Expenditure Recognition – In accordance with the accounting standards prescribed by the Minister, expenditure on property, plant and equipment additions is charged to the Statement of Revenue Income and Expenditure or the Statement of Capital Income and Expenditure, depending on whether the asset is funded by capital or revenue funding.

Capitalisation Policy – Capital funded assets and revenue funded assets are capitalised if the cost exceeds €10,000. This is in line with Central Government Departments with effect from 1st January 2022. Asset additions below the €10,000 threshold and funded from revenue are written off in the year of purchase. Asset additions below this threshold funded from capital are included in Note 13(b) under '*Expenditure on HSE projects not resulting in Property, Plant and Equipment additions*. A breakdown of asset additions by funding source is provided in Note 13(a) to the accounts.

Primary Care Centres acquired under Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the Primary Care Centre asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Future minimum lease payments are calculated from the unitary charge payments set out in the contract, to be made directly by the HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments are used as the basis of the future minimum lease payments.

PPP service concession arrangements are accounted for in the HSEs accounts using the Capital Investment Approach. This provides for the accumulation of capital value reflecting the State's equity in PPP property assets. Using this approach the PPP capital commitment is recognised in the Capitalisation (Reserve) Account at an amount equal to the related finance lease liability. Over the life of the concession, the reduction in the outstanding finance lease liability is amortised annually through the Statement of Capital Income and Expenditure with the corresponding entry to the Capitalisation (Reserve) Account.

Depreciation – In accordance with the accounting standards specified by the Minister for Health, depreciation is not charged to the Statement of Income and Expenditure over the useful life of the asset. Depreciation is reflected on the Statement of Financial Position, through the reserve account. This reserves entry (in the Capitalisation Account), is the reciprocal entry to Property, Plant and Equipment. Depreciation is charged to the Capitalisation Reserve Account over the useful economic life of the asset.

Assets are not depreciated where they have been acquired or are managed under PPP service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned. Other fixed assets, where subject to depreciation, are depreciated for a full year in the year of acquisition.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

Depreciation on all other property, plant and equipment is calculated to write-off the original cost/valuation of each asset over its useful economic life on a straight-line basis at the following rates:

- Land: land is not depreciated
- Buildings: depreciated at 2.5% per annum.
- Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum
- Work in progress: no depreciation
- Equipment – computers and ICT systems: depreciated at 33.33% per annum
- Equipment – other: depreciated at 10% per annum
- Motor vehicles: depreciated at 20% per annum.

On disposal of fixed assets both the Property Plant and Equipment and Capitalisation Accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in the Statement of Changes in Reserves.

The Letter of Sanction for Capital provides for an allowance to re-invest proceeds of sale of fixed assets of up to €5.6 million in 2024. (2023: €1.5 million). The proceeds of the sale of assets in the 2024 AFS is below this threshold and is not considered to be Extra Exchequer Receipts (EERs) and in 2024 are reflected under Capital and Reserves.

Public Private Partnerships Service Concession Agreements

The HSE has entered into a public private partnership (PPP) or service concession agreement with a private sector entity to design, build, finance and maintain infrastructure assets for a specified period of time (concession period). This is a single PPP contract for the delivery of fourteen Primary Care Centres (PCC).

The HSE controls or regulates what services the operator must provide using the PCC infrastructure assets, to whom, and at what price; and the HSE controls the residual interest in the assets at the end of the term of the concession period.

The HSE makes payments over the life of the concession for the construction, financing, operating, maintenance and renewal of the PCC infrastructure assets and the delivery of services that are the subject of the concession.

The contract entered into is on an availability basis and is for a 25-year service period from the date of service commencement for each PCC, it is payable by way of an annual unitary charge. The unitary charge is subject to deductions for periods when the assets are unavailable for use.

Service charge elements of the unitary charge payments are expensed in the Statement of Capital Income and Expenditure. Obligations to make payments of an operational nature are disclosed in Note 22 to the financial statements.

Pensions

Eligible HSE employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the HSE. The HSE is funded by the Department of Health on a pay-as-you-go basis for this purpose. Funding from the Department of Health in respect of pensions is included in income. Pension payments under the schemes are charged to the Statement of Revenue Income and Expenditure when paid, as follows:

i. Superannuation paid to retired HSE employees is accounted for within the pay classification (see Note 6)

ii. Superannuation paid to retirees from the voluntary health service providers are accounted for under grants to outside agencies within the non-pay classification (see Note 8 and Appendix 1).

Contributions from HSE employees who are members of the schemes are credited to the Statement of Revenue Income and Expenditure when received. Contributions from employees of the voluntary health service providers who are members of the scheme are retained as income of the health service provider.

No provision has been made in respect of pension benefits earned by employees and payable in future years under the pension scheme, consistent with the accounting treatment in previous years. This continues to be the treatment adopted by the HSE following the accounting specifications of the Minister.

The *Public Service (Single Scheme and Other Provisions) Act 2012* introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1st January 2013. All new staff members to the Health Service Executive, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme. Single Scheme member contributions are paid over to the Department of Public Expenditure and Reform.

Additional Superannuation Contribution (ASC)

ASC was introduced and operative from 1st January 2019 and replaces the Pension Related Deduction (PRD). Whereas PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pension. Details of the amounts collected in respect of the ASC are set out in Note 5(a) to the Financial Statements.

Inventories

Inventories are stated at the lower of cost or replacement cost. The HSE historically carries a provision against specific vaccine inventories and any other write offs. Adjustments for obsolescence are charged in the current year against revenue income and expenditure.

Patients' Private Property

Monies received for safe keeping by the HSE from or on behalf of patients are kept in special accounts separate and apart from the HSE's own accounts. Such accounts are collectively called Patients' Private Property accounts. The HSE is responsible for the administration of these accounts. However, as this money is not the property of the HSE, these accounts are not included on the HSE's Statement of Financial Position. The HSE acts as trustee of the funds. Patients' Private Property accounts are independently audited each year.

Critical Accounting Judgements and Estimates

The preparation of the financial statements requires the HSE to make significant judgements and estimates that effect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenue and capital income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates are applicable for AFS 2024.

Accounting for Write-offs

The AFS includes a final write down in respect of legacy PPE of circa €22.7 million and COVID-19 Vaccines of €11.1 million on the basis that they are considered to be either obsolete or past their expiry date.

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. Provision is made for patient debts which are outstanding for more than one year.

Accrued Holiday Pay

Salaries, wages, and employment related benefits are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the financial year is recognised in the financial statements to the extent that employees are permitted to carry forward unpaid annual leave into the following year. The estimates underlying the holiday pay accrual, for which amounts are recognised in the financial statements, are determined (including employee profiles and the pattern of holidays taken) based on current conditions.

Apportionment of costs – DCDE

Appendix 3 to the AFS provides an analysis of the HSE's expenditure in relation to disability services now funded by DCDE. The information in appendix 3 is derived from specific disability cost centres across all the legacy systems and collated as part of the AFS 2024. There is a level of estimation in relation particularly to some non-pay expenditure categories arising from legacy arrangements in different parts of the HSE. This is not considered material in the context of either the overall expenditure on disabilities or the wider HSE. Additionally, the HSE continues to be funded for specific central management costs through the Vote for the Minister for Health.

Primary Care Centres: Valuation, Depreciation, Residual Values and Future Minimum Lease Payments

Primary Care Centres (PCC) purchased by way of Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the present value of the minimum lease payments.

Assets acquired under service concession agreements are, under specific contractual obligations in those agreements, handed back to the HSE at the end of the concession term with useful lives equivalent to that of the asset when originally commissioned. Performance of the 'hand back' provisions is guaranteed by significant financial retentions and penalties provided for in the concession agreements. As a result of these provisions the HSE does not charge depreciation on these assets.

Future minimum lease payments are calculated from the unitary charge payments set out in the construction contract financial model, to be made directly by HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments as used at the basis of the future minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The HSE selected a discount rate of 3.32% after consultation with the National Development Finance Agency (NDFA), on the basis that it reflects an appropriate rate for long term infrastructure assets.

The HSE have reviewed the asset lives and associated residual values of the Primary Care Centres and have concluded that the asset lives and residual values are appropriate.

Note 1(b) COVID-19

2024 Note 1 (b) COVID-19

The HSE received specific COVID-19 funding of €166 million (FY2023: €662 million) from both the Department of Health and the Department of Children, Disability and Equality.

This funding was provided to ensure that the HSE's COVID-19 strategy was appropriately funded whilst ensuring the delivery of ongoing health and disability services in a continuing COVID-19 environment.

Vaccine Stock Write-offs and Provision for Expiry in AFS 2024

The AFS for 2024 includes an overall write down or provision in respect of COVID-19 vaccines of €11.1 million for 2024. (FY2023: €86.5 million).

This charge of €11.1 million includes an in year write down of €8.78 million in relation to COVID-19 stocks that have expired, i.e., they have passed the manufacturers expiry date and are therefore no longer suitable for administration.

The above charge includes a provision in 2024 of €2.36 million in respect of COVID-19 Vaccines that have been assessed as likely to have expired in 2024 and thus will not be utilised and therefore the HSE is required to appropriately assess the value of these stocks in its AFS 2024.

The Cost of Personal Protective Equipment (PPE)

The charge in 2024 includes the write off of €22.7 million of all remaining PPE stocks purchased in 2020 and 2021. This write down is required to ensure alignment with the HSE's accounting policy in relation to the valuation of inventories.

As noted in the HSE's Statement of Internal Control the HSE has incurred circa €2 million in 2024 in respect of storage costs of obsolete PPE stocks.

Note 2 Operating Surplus

	2024 €'000	2023 €'000
Net operating surplus for the year is arrived at after charging:		
Audit fees	707	707
Remuneration CEO*	364	356

The CEO received a total remuneration of €363,706. This comprised of basic pay of €363,706 only. The CEO is not in receipt of any allowances or benefit in kind (BIK). The CEO is a member of the HSE pension scheme and their pension entitlements do not extend beyond the standard entitlements of the public sector model scheme. The CEO's total expenses for 2024 amounted to €4,069.

	2024 €	2023 €
Board members' expenses*		
Ciarán Devane *(Chair re-appointed 28 June 2024)*	4,340	5,523
Professor Deirdre Madden (*tenure completed 27 June 2024)*	455	1,278
Fergus Finlay *(tenure completed 27 June 2024)*	42	0
Michelle O'Sullivan *(re-appointed 28 June 2024)*	36	0
Aogán Ó Fearghail	725	1,514
Dr Yvonne Traynor	571	387
Tim Hynes	301	449
Professor Fergus O'Kelly *(tenure completed 27 June 2024)*	0	0
Dr Sarah McLoughlin *(tenure completed 27 June 2024)*	147	712
Anne Carrigy *(re-appointed 12 March 2024)*	0	279
Brendan Whelan *(re-appointed 12 March 2024)*	2,515	1,061
Matt Walsh *(re-appointed 28 June 2024)*	147	0
Lily Collison *(appointed 30 September 2024)*	0	0
Kenneth Mealy *(appointed 30 September 2024)*	0	0
Michael Cawley *(appointed 30 September 2024)*	0	0
	9,279	11,203

* The Board of the HSE was established on 28th June 2019 as governing body of the HSE in accordance with the Health Service Executive (Governance) Act 2019. The Act provides for a Chief Executive Officer who is accountable to the Board but is not a Board member. Fees and expenses are paid to Board members.

Note 3 Department of Health/Department of Children, Disability and Equality Revenue and Capital Grant

	2024 €'000	2023 €'000
3(a) Department of Health Revenue and Capital Grant		
Net Revenue Funding allocated to HSE	24,111,088	21,846,895
Less: Capital Funding Department of Health 2024	(1,294,700)	(1,096,695)
Less: Once Off funding deferred until 2025	(39,000)	0
Department of Health Revenue Grant	22,777,388	20,750,200

3(a) Department of Children, Disability and Equality	**€'000**	**€'000**
Net Revenue Funding allocated to HSE	3,071,181	2,742,288
Less: Capital Funding 2024	(23,020)	(21,370)
Department of Children, Disability and Equality	3,048,161	2,720,918

The responsibility for policy, functions and funding related to disability services transferred on the 1st March 2023 from the Department of Health to the Department of Children, Disability and Equality. Details of the funding and expenditure in relation to disability services are provided in Appendix 3.

The table below provides further analysis of Department of Health funding received.

	2024 €'000	2023 €'000
Opening Revenue Grant Balance due from Department of Health as at 1 January 2024	532,822	530,930
Revenue Grant – Funding allocation from the Department of Health	22,777,388	20,750,200
Less: Remittances from Department of Health between 1 January and 31 December	(22,777,388)	(20,748,308)
Less: Advanced Funding for 2025 paid in 2024	(78,109)	0
Revenue Grant balance due from Department of Health (up to Approved Allocation) as at 31 December	454,713	532,822
Opening Capital Grant Owed to Department of Health as at 1 January 2024	(114,871)	(67,406)
Capital Grant – Funding allocation from the Department of Health	1,294,700	1,096,695
	1,179,829	1,029,289
Less: Remittances from Department of Health between 1 January and 31 December	(1,294,700)	(1,096,695)
Less: Retraction of prior year Capital First Surplus to the Department of Health	(61,897)	(47,465)
Capital Grant owed to the Department of Health as at 31 December	(176,768)	(114,871)
Total Revenue and Capital Grant due from Department of Health, up to Approved Allocation, as at 31 December **(Note 17)**	277,945	417,951

The table below provides further analysis of Department of Children, Disability and Equality funding received.

	2024 €'000	2023 €'000
Opening Revenue Grant Balance due from DCDE as at 1 January 2024	518	0
Revenue Grant – Funding allocation from the DCDE	3,048,161	2,720,918
Less: Remittances from DCDE between 1 January and 31 December	(3,045,141)	(2,720,400)
Revenue Grant balance due from DCDE (up to Approved Allocation) as at 31 December	3,538	518
Opening Capital Grant Owed due from DCDE as at 1 January 2024	5,983	0
Capital Grant – Funding allocation from the DCDE	23,020	21,370
Less: Remittances from DCDE between 1 January and 31 December	(23,020)	(15,387)
Less: Retraction of prior year Capital First Surplus to DCDE	(5,983)	0
Capital Grant due from DCDE as at 31 December	0	5,983
Total Revenue and Capital Grant due from DCDE up to Approved Allocation, as at 31 December **(Note 17)**	3,538	6,501

3(b) Transfer of (Deficit)/Surplus in accordance with Section 33(3) of the Health Act 2004, as amended

In 2023, the Revenue Income and Expenditure Account recorded a deficit for the year of €574.6 million and the Capital Income and Expenditure Account recorded a surplus of €67.9 million. These deficits/surpluses were included in the HSE Reserves at 31 December 2023. As directed by the Minister, pursuant to Section 33 of the Health Act (as amended), the Revenue deficit should be brought forward by the HSE and charged to the 2024 Revenue Income and Expenditure and the Capital surplus should not be carried forward by the HSE against the 2024 Capital Income and Expenditure.

In 2024, total payments issued from the Health Vote to the HSE were more than the amount set out in the Minister's annual letter of determination by an amount of €117.1 million. €78.1 million of this was Advance Funding for 2025, the remaining €39 million deferred until 2025, The DoH has offset the 2023 Capital surplus of €61.9 million against the DoH debtor giving a net balance owed to the HSE of €277.95 million for 2024.

In 2024, total payments issued from the DCDE Vote to the HSE were less than the amount set out in the Minister's annual letter of determination by an amount of €3.02 million. The DCDE has offset the 2023 Capital surplus of €5.98 million against the DCDE debtor giving a net balance owed to the HSE of €3.54 million for 2024.

Note 4 Patient Income

	2024 €'000	2023 €'000
Private Charges	209,331	214,114
Inpatient Charges	2,989	8,231
Emergency Department Charges	20,876	18,128
Road Traffic Accident Charges	6,530	4,912
Long Stay Charges	86,204	82,169
EU Income – E111 Claims	7,762	5,464
	333,692	333,018

Note 5 Other Income

(a) Other Income	2024 €'000	2023 €'000
Superannuation Income	170,126	165,618
Additional Superannuation Contributions (ASC) deductions from HSE own staff	194,127	169,878
Additional Superannuation Contributions (ASC) deductions from service providers	71,054	70,231
Other Payroll Deductions	11,650	9,867
Secondment Recoupments of Pay	19,596	17,121
Agency/Services – provided to Local Authorities and other organisations	4,856	6,032
Canteen Receipts	14,401	12,610
Certificates and Registration Income	11,979	11,748
Parking	11,397	9,607
Refunds	14,259	13,338
Rental Income	6,834	5,818
Donations	2,522	1,636
Legal Costs Recovered	686	3,951
Income from other Agencies (See Note 5(b) analysis below)	53,944	41,662
Miscellaneous Income	14,835	16,301
	602,266	555,418

(b) Income from Other Agencies *	2024 €'000	2023 €'000
Department of Foreign Affairs & Trade – Irish Aid: programme for overseas development	95	272
Friends of St Luke's Rathgar	242	433
Department of Arts, Heritage, Regional and Gaeltacht Affairs – Helicopter Services	228	334
DCDE – Various Project	1,557	586
Pobal/Slainte Care	5,279	1,076
National Centre for Clinical Audit/Slainte Care	243	420
Clinical Trials Ireland – Clinical Research Trials	68	393
EU Income – various projects	1,319	724
Genio Trust (Mental Health Projects)	485	926
Education and Training Boards/Solas	854	919
Atlantic Philanthropies	7,725	0
Department of Rural Affairs – various projects	477	0
IAEMO Multi-agency Funding (South)	427	156
Katherine Howard Foundation – Nurture	157	49
National Treatment Purchase Fund	26,655	29,186
Depuy Settlement re: Hip Reworks	3,600	0
UCC Oncology Clinical Trials	360	588
UHW Clinical Trials	72	108
Nursing and Midwifery Board of Ireland	930	285
Merck Sharp Dohme Clinical Trials	310	443
Aimmune Therapeutics UK Ltd (IQVIA Ltd.) Clinical Trials	118	139
UHG Clinical Trials	402	966
Novartis Clinical Trials	637	0
MaryMount Donation	0	1,600
NEIC Development Grant	702	153
Galway Bay Radio Share proceeds	0	1,112
UHL Clinical Trials	408	0
DOH – Other Special Projects	57	647
Kerry Hospice Donation	216	0
Astra Zeneca Clinical Trials	100	74
Celegene Clinical Trials	108	49
Regeneron Clinical Trials	113	23
	53,944	41,662

* Only income from agencies in excess of €100,000 in either year are shown. Income from Other Agencies that did not exceed €100,000 in either year is shown at Note 5(a) under Miscellaneous Income. Accordingly, the 2023 comparatives above have been re-stated where appropriate.

Note 6 Pay and Pensions Expenditure*

	2024 €'000	2023 €'000
Clinical HSE Staff		
Medical/Dental	1,573,412	1,303,821
Nursing	2,440,757	2,209,068
Health and Social Care Professional	976,843	887,997
Superannuation	654,094	633,095
	5,645,106	5,033,981
Clinical Agency Staff		
Medical/Dental	175,149	136,508
Nursing	159,013	149,508
Health and Social Care Professional	43,795	37,920
	377,957	323,936
Non Clinical HSE Staff		
Management/Administration	1,100,264	1,030,811
General Support Staff	416,764	423,694
Superannuation	237,482	228,574
	1,754,510	1,683,079
Non Clinical Agency Staff		
Management/Administration	87,224	80,671
General Support Staff	106,838	93,784
	194,062	174,455
Other Client/Patient Services HSE Staff		
Other Patient and Client Care	1,034,447	965,351
Superannuation	143,084	136,303
	1,177,531	1,101,654
Other Client/Patient Services Agency Staff		
Other Patient and Client Care	153,735	148,846
	153,735	148,846
*Pandemic Special Recognition Payment***		
HSE Staff	45	2,088
Agency Staff	226	(3,025)
	271	(937)
Total Pay Expenditure	9,303,172	8,465,014

* In 2023 certain grade codes in some areas were reviewed, and this resulted in re-classifications of pay categories.

** The Pandemic Special Recognition Payment is included with Clinical Pay in the Statement of Revenue Income and Expenditure.

Note 6 Summary Analysis of Pay Costs

	Clinical 2024 €'000	Non Clinical 2024 €'000	Other Client/ Patient Services 2024 €'000	Pandemic Special Recognition Payment 2024 €'000	Total 2024 €'000	Total 2023 €'000
Basic Pay	3,748,053	1,294,395	737,509	0	5,779,957	5,265,552
Allowances	123,475	7,468	20,836	0	151,779	143,454
Overtime	265,624	26,865	62,980	0	355,469	303,557
Night duty	88,549	6,237	29,159	0	123,945	112,068
Weekends	173,125	35,090	83,193	0	291,408	272,804
On-Call	107,939	4,583	179	0	112,701	84,564
Arrears	18,442	6,937	3,009	0	28,388	16,348
Pandemic Special Recognition Payment	0	0	0	45	45	2,088
Wages and Salaries	4,525,207	1,381,575	936,865	45	6,843,692	6,200,434
Employer PRSI	465,805	135,453	97,582	0	698,840	622,396
Superannuation*	654,094	237,482	143,084	0	1,034,660	997,972
Total HSE Pay	5,645,106	1,754,510	1,177,531	45	8,577,192	7,820,802
Agency Pay	377,957	194,062	153,735	226	725,980	644,212
Total Pay	6,023,063	1,948,572	1,331,266	271	9,303,172	8,465,014

Total Pay Costs above relate to HSE services only. Pay costs for employees in the voluntary sector are accounted for under Non-Pay Expenditure (Revenue Grants to Outside Agencies). See Note 8 and Appendix 1.

Superannuation

Eligible staff employed in the HSE are members of a variety of defined benefit superannuation schemes.

Superannuation entitlements (i.e. pensions) of retired staff are paid out of current income and are charged to income and expenditure in the year in which they become payable. In accordance with a Directive from the Minister for Health, no provision is made in the financial statements in respect of future pension benefits and no charge is made to the Statement of Revenue Income and Expenditure in respect of this. Superannuation contributions from employees who are members of these schemes are credited to the Statement of Revenue Income and Expenditure when received. No formal actuarial valuations of the HSE's pension liabilities are carried out. The Pension charge to the Statement of Revenue Income and Expenditure for 2024 was €1,035 million (2023: €998 million), which included payments in respect of once-off lump sums and gratuity payments on retirement of €172 million (2023: €171 million).

Analysis of Superannuation	2024 €'000	2023 €'000
Ongoing superannuation payments to pensioners	863,022	826,965
Once-off lump sums and gratuity payments	171,638	171,007
	1,034,660	997,972

Termination Benefits	2024 €'000	2023 €'000
Termination benefits charged to Statement of Revenue Income and Expenditure	729	1,692
	729	1,692

The termination benefits above relate to settlements with seven staff members during 2024 (2023: three staff members).

Apart from the payments outlined above, 0.5 of an added year was granted to one staff member on termination. The value of enhanced pension arrangements was €nil.

Legal costs of €41,562 (2023: €96,716) were also incurred in relation to concluding the termination agreements.

Note 7 Employment

Employment levels at 31 December by Sector and Care Group expressed as whole time equivalents (WTEs): *

	2024**	2023*
Acute Hospital Services	44,110	44,047
Mental Health	10,235	10,444
Primary Care	11,413	11,868
Disabilities	4,506	4,408
Older Persons	13,026	13,389
Community Health and Wellbeing	372	390
Health and Wellbeing	156	636
Ambulance Services	–	2,321
National Services and Schemes	3,656	–
National Services and Central Functions	5,414	6,204
CHO Operations	905	989
Total HSE employees	**93,793**	**94,696**
Section 38 Acute Hospitals	34,506	33,210
Section 38 Voluntary Agencies	19,969	18,079
Sub-total Section 38 Sector employment levels * **	**54,475**	**51,289**
Total Health Sector Employment levels (WTE)	**148,268**	**145,985**

Source: Health Service Personnel Census

* All figures are calculated to 2 decimals and expressed as whole-time equivalents (WTE) under a methodology as set out by the Department of Health.

** As a result of a reorganisation within the HSE, some Care Groupings have been amended and are reflected above.

*** Health Sector staffing figures relate to direct employment levels as returned through the Health Service Personnel Census (HSPC) for the public health sector (HSE and Section 38 Voluntary Hospitals and Agencies).

Additional Analysis – Department of Expenditure and Reform Circular 13/2014 requirement

The number of HSE employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears, and excluding employer PRSI, employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards are as follows:

Pay Band (Number of Staff)*	2024	2023
€60,001 to €70,000	15,471	14,394
€70,001 to €80,000	10,766	8,869
€80,001 to €90,000	5,850	4,394
€90,001 to €100,000	3,355	2,840
€100,001 to €110,000	1,992	1,391
€110,001 to €120,000	1,089	777
€120,001 to €130,000	758	541
€130,001 to €140,000	455	359
€140,001 to €150,000	300	199
€150,001 to €160,000	194	150
€160,001 to €170,000	143	152
€170,001 to €180,000	124	142
€180,001 to €190,000	101	160

Pay Band (Number of Staff)*	2024	2023
€190,001 to €200,000	106	154
€200,001 to €210,000	144	179
€210,001 to €220,000	109	175
€220,001 to €230,000	124	174
€230,001 to €240,000	119	152
€240,001 to €250,000	171	150
€250,001 to €260,000	194	180
€260,001 to €270,000	182	132
€270,001 to €280,000	272	147
€280,001 to €290,000	236	92
€290,001 to €300,000	185	74
€300,001 to €310,000	132	45
€310,001 to €320,000	95	47
€320,001 to €330,000	80	44
€330,001 to €340,000	86	28
€340,001 to €350,000	50	19
€350,001 to €360,000	34	16
€360,001 to €370,000	30	12
€370,001 to €380,000	24	13
€380,001 to €390,000	13	11
€390,001 to €400,000	16	8
€400,001 to €410,000	11	7
€410,001 to €420,000	7	5
€420,001 to €430,000	12	4
€430,001 to €440,000	3	2
€440,001 to €450,000	6	4
€450,001 to €460,000	4	1
€460,001 to €470,000	1	1
€470,001 to €480,000	1	2
€480,001 to €490,000	2	1
€490,001 to €500,000	2	2
€500,001 to €510,000	1	0
€510,001 to €520,000	0	2
€530,001 to €540,000	2	0
€540,001 to €550,000	1	0
€550,001 to €560,000	1	0
€560,001 to €570,000	2	1
€590,001 to €600,000	0	3
€600,001 to €610,000	1	0
€620,001 to €630,000	0	1
€640,001 to €650,000	1	0
€670,001 to €680,000	0	1
€690,001 to €700,000	1	0
€700,001 to €710,000	0	1
€960,001 to €970,001	0	1
Total HSE employees	43,059	36,259

* The HSE does not have an integrated payroll system and this disclosure which is required by DPER circular 13/2014 has therefore been prepared from multiple payroll systems across HSE areas.

Note 8 Non Pay Expenditure*

	2024 €'000	2023 €'000
Clinical		
Drugs and Medicines (excl. demand led schemes)	522,298	586,596
Less Rebate from Pharmaceutical Manufacturers**	(18,340)	(15,593)
Net Cost Drugs and Medicines (excl. demand led schemes)	503,958	571,003
Blood/Blood Products	38,276	36,514
Medical Gases	23,917	22,632
Medical/Surgical Supplies	503,952	477,108
Other Medical Equipment	216,849	207,057
X-Ray/Imaging	115,654	120,215
Laboratory	229,795	233,023
Professional Services (e.g. therapy costs, radiology, etc.)	370,498	245,897
Education and Training	99,108	93,804
	2,102,007	2,007,253
Transport and Ambulance Services		
Patient Transport	96,739	88,365
Vehicles Running Costs	31,136	27,285
Transport and Logistical relating to purchase of PPE	4,660	5,512
	132,535	121,162
Primary Care and Medical Card Schemes		
Pharmaceutical Services	3,312,369	3,115,039
Less Rebate from Pharmaceutical Manufacturers*	(404,534)	(343,087)
Less Prescription Levy Charges	(67,568)	(65,298)
Net Cost Pharmaceutical Services	2,840,267	2,706,654
Doctors' Fees and Allowances	968,658	888,730
Pension Payments to Former District Medical Officers/Dependents	1,216	1,134
Dental Treatment Services Scheme	69,982	65,382
Community Ophthalmic Services Scheme	25,945	27,809
Cash Allowances (Blind Welfare, Mobility, etc.)	29,279	26,504
Capitation Payments:		
Treatment Abroad Schemes and Related Expenditure	60,410	66,173
Intellectual/Physical Disabilities, Psychiatry, Therapeutic Services, etc.	579,436	493,212
Elderly and Non-Fair Deal Nursing Home Payments	198,967	189,067
Rehabilitative and Vocational Training	19,738	16,393
Respite Beds	37,602	29,239
	4,831,500	4,510,297
Other Client/Patient Services		
Professional Services, e.g. care assistants, childcare contracted services, etc.	29,637	34,732
Education and Training	4,037	1,368
	33,674	36,100

	2024 €'000	2023 €'000
Grants to Outside Agencies		
Revenue Grants to Outside Agencies (Appendix 1)	7,697,457	6,743,250
	7,697,457	6,743,250
Housekeeping		
Catering	101,169	94,010
Heat, Power and Light	122,281	116,045
Cleaning and Washing	186,179	170,692
Furniture, Crockery and Hardware	30,546	29,084
Bedding and Clothing	16,684	18,365
	456,859	428,196
Office and Administration Expenses		
Maintenance	202,701	211,463
Finance Costs	4,362	4,253
Prompt Payment Interest and Compensation	2,789	2,518
Insurance	12,772	10,189
Audit	707	707
Legal and Professional Fees	198,665	245,164
Bad and Doubtful Debts	26,856	41,265
Education and Training	27,295	28,231
Travel and Subsistence	97,773	91,246
Vehicle Costs	2,762	3,630
Office Expenses	216,984	224,559
Property Rent and Water Rates	150,707	127,149
Computers and Systems Maintenance	158,225	152,110
	1,102,598	1,142,484
Other Operating Expenses		
Licences	1,063	1,402
Sundry Expenses	13,666	9,878
Burial Expenses	116	106
Recreation (Residential Units)	2,242	1,600
Materials for Workshops	6,379	260
Meals on Wheels Subsidisation	1,475	1,661
Refunds	384	631
	25,325	15,538

* Note 1(b) provides additional analysis in respect of material year on year increases.

** In respect of IPHA Agreement and special arrangements for specific drugs and medicines.

Note 9 The Health (Repayment Scheme) Act 2006

The Health (Repayment Scheme) Act 2006 provides the legislative basis for the repayment of what has been referred to as 'long stay charges', which were incorrectly levied on persons with full medical card eligibility prior to 14 July 2005. The scheme allows for the repayment of charges to the following people:

- Living people who were wrongly charged at any time since 1976
- The estates of people who were wrongly charged and died on or after 9 December 1998

A special account was set up which is funded by monies provided by the Oireachtas and from which repayments are made. An amount of €0.5 million was set aside in 2024 for this purpose but not expended. The majority of this funding refers to a provision for payments that will arise as a result of follow-on claims and offer acceptances.

The scheme closed to new applicants on 31 December 2007. 14,000 claims have been received in respect of living patients and nearly 27,000 claims in respect of estates. Up to 31 December 2024, 20,304 claims were paid. As at December 2024, there were no outstanding claims being processed to offer stage under the scheme. €0.5 million has been provided in the HSE's 2025 budget to fund repayments for outstanding claims and associated administrative costs.

The cumulative total expenditure of the scheme (including administrative costs) to 31 December 2024 is €485.58 million.

In 2024, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Repayments Scheme:

	2024 €'000	2023 €'000
Pay	0	0
Non Pay		
Repayments to Patients**	0	(28)
	0	(28)
Office Expenses*	(2)	0
Total Non Pay	(2)	(28)
Total***	(2)	(28)

* Bank interest income received in 2024 in amount of €2k.

** Income of €39k was received and one repayment to a claimant of €11k was repaid in 2023.

*** All expenditure in relation to the Health (Repayment Scheme) Act 2006 is included in HSE expenditure.

Note 10 The Hepatitis C Compensation Tribunal (Amendment) Act 2006

The Hepatitis C Compensation Tribunal (Amendment) Act 2006 established a statutory scheme to address insurance difficulties experienced by persons infected with Hepatitis C and HIV through the administration within the State of blood and blood products. This scheme addresses the problems faced by these persons due to their inability to purchase mortgage protection and life assurance policies as a result of contaminated blood products being administered to them. The scheme covers the insurance risk, regardless of any other medical conditions these persons may have, when payment is made of the standard premium that an uninfected person of the same age and gender would be entitled to.

The overall cost over the lifetime of the scheme was originally estimated at €90 million.The cumulative expenditure on the insurance scheme to 31 December 2024 was €15.9 million.

In 2024, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Insurance Scheme:

	2024 €'000	2023 €'000
Pay	96	92
Non Pay		
Payments of premium loadings	523	441
Payments of benefits underwritten by HSE	438	668
	961	1109
Office Expenses*	4	5
Total Non Pay	965	1,114
Total**	1,061	1,206

* All expenditure in relation to the Hepatitis C Compensation Tribunal (Amendment) Act 2006 is included in HSE expenditure.

** These costs are included in the Hepatitis C Insurance Scheme Special Account. Other Hepatitis C Costs are included in the Hepatitis C Special Account and the Hepatitis C Reparation Account.

Note 11 State Claims Agency

Since 1 July 2009, the HSE is funded for claims processed by the State Claims Agency under the terms of the Clinical Indemnity Scheme. From 1 January 2010, the National Treasury Management Agency (Delegation of Functions) Order 2009 extended the State indemnity to personal injury and third party property damage claims against the HSE. Awards paid to claimants under the terms of the scheme are accounted for on a pay-as-you-go basis. The State Claims Agency's best current estimate of the ultimate cost of resolving each claim, includes all foreseeable costs such as settlement amounts, plaintiff legal costs and defence costs such as fees payable to counsel, consultants, etc. In 2024, the charge to the Statement of Revenue Income and Expenditure was €417.05 million (2023: €506.36 million). Based on actuarial estimates, the charge to the Statement of Revenue Income and Expenditure is expected to increase significantly in future years. In accordance with the directions of the Minister for Health, no provision has been made for this liability in the financial statements.

The Estimated Outstanding Liability is revised on a regular basis in light of any new information received for example past trends in settlement amounts and legal costs. At 31 December 2024, the Estimated Outstanding Liability incurred to that date under the Clinical Indemnity Scheme and General Indemnity was €5,039 million (2023: €4,864 million). Of this €5,039 million, approximately €4,322 million relates to active claims in respect of clinical care, with the balance of the estimated liability relating to non-clinical care claims. Active claims are those that have been notified to the State Claims Agency through legal process and that have not yet been finalised as at the reporting date.

Note 12 Long-Term Residential Care (incorporating Nursing Homes Support Scheme/Fair Deal)

The Nursing Homes Support Scheme (Fair Deal) commenced in 2009 and phases out the former Nursing Homes Subvention Scheme and the 'contract beds' system for older persons. Under the scheme, people who need long term residential care services have their income and assets assessed, and then contribute up to 80% of assessable income and up to 7.5% per annum of the value of the assets they own, subject to a maximum period of three years in respect of their principal private residence, towards the cost of their care. The HSE pays the balance, if any, of the costs of their care in both registered public and private nursing homes covered under the scheme.

Costs of Long-Term Residential Care (Nursing Homes Support Scheme/Fair Deal)

	2024 €'000	2023 €'000
Private Nursing Homes	811,102	737,608
Section 39 Agencies	20,893	21,915
Private Nursing Homes Contract Beds and Subvention Payments	3,100	3,827
COVID-19 Temporary Assistance Payment Scheme (TAPS) *	(415)	3,296
Temporary Inflation Payment Scheme (TIPS) **	368	4,383
Pandemic Special Recognition Payment (PSRP) ***	11	1,234
Resident Safety Improvement Scheme (RSI) ****	9,489	0
Total Payments to Private Nursing Homes including Section 39 Agencies	844,548	772,263
Gross NHSS Cost of Public Nursing Homes*****	380,489	371,360
Payments to Section 38 Agencies	29,761	22,456
Nursing Home Fixed and Other Unit Costs	164,492	145,496
Total Long Term Residential Care	1,419,290	1,311,575

* **COVID-19 Temporary Assistance Payment Scheme (TAPS)**

The Temporary Assistance Payment Scheme (TAPS) offered support to private and voluntary nursing homes with additional costs due to COVID-19 to cover the period from 1st March 2020 to the scheme end date on 30th April 2023. The last vouched payment was carried out in November 2024 and the scheme is now concluded.

In 2024,the cost of the COVID-19 Temporary Assistance Payment Scheme (TAPS) was (€0.42 million) (2023: €3.30 million).

** **Temporary Inflation Payment Scheme (TIPS)**

The Temporary Inflation Payment Scheme (TIPS) offered support to private and voluntary nursing homes with energy cost increases to cover the period from 1st July 2022 to the scheme end date on 30th June 2023. The last vouched payment was carried out in August 2024 and the scheme is now concluded.

In 2024 the cost of the Temporary Inflation Payment Scheme (TIPS) was €0.37 million (2023: €4.38 million).

*** **Pandemic Special Recognition Payment (PSRP)**

The Pandemic Special Recognition Payment (PSRP) information contained in this note is for employees from private and voluntary nursing homes who, between 1st March 2020 and 30th June 2021, worked in a frontline COVID-19 exposed clinical environment and were eligible under the Government decision for the 'pandemic bonus' of maximum €1,000. In 2024, the cost of the Pandemic Special Recognition Payment (PSRP) for private and voluntary nursing homes was €0.011 million (2023: €1.23 million)

**** **Resident Safety Improvement Scheme (RSI)**

In January 2024 the Resident Safety Improvement Scheme was introduced. The Resident Safety Improvement Scheme offered support to eligible private and voluntary nursing homes to improve infection prevention and fire safety in compliancy with HIQA Regulation 27 and HIQA Regulation 28. The last vouched payment was carried out in December 2024 and the scheme is now concluded. In 2024, the cost of the Resident Safety Improvement Scheme (RSI) for private and voluntary nursing homes was €9.49 million (2023: €0 million).

***** **Public nursing homes costs are included under the relevant expenditure headings in the Statement of Revenue Income and Expenditure.**

Residents' Contributions

NHSS recipient contributions for those patients in public homes amounted to €69.75 million (2023: €65.04 million) and are included in the HSE Financial Statements – Revenue Income and Expenditure Account.

NHSS recipient contributions for those patients in voluntary centres (S38 Organisations) amounted to €7.67 million (2023: €5.55 million), and is retained by those centres and does not constitute income for the HSE.

Additional Income

Under Section 27 of the Nursing Homes Support Scheme Act 2009, a Schedule of Assets must be submitted to the HSE in respect of a deceased person who received financial support under the Scheme. This is checked to identify and calculate any overpayment of financial support that is repayable to the HSE pursuant to Section 42 of the Act. During 2024 the HSE collected income of €8.97 million (2023: €7.85 million) in respect of non-declared income and assets of Fair Deal residents.

Contract Beds and Subvention Beds

In 2024, payments of €3.1 million (2023: €3.83 million) were made in relation to contract beds and nursing home subvention. These schemes are being phased out having had no new entrants since the Nursing Homes Support Scheme commenced in 2009.

Expenditure Within Public Nursing Homes

Within the public nursing homes in 2024 there was an additional €164.49 million (2023: €145.50 million) of costs relating to long term care. These costs related to fixed unit costs and other costs incurred which were in excess of the reimbursed 'money follows the patient' rate paid under the Nursing Homes Support Scheme.

NHSS Funded Cost of Public Nursing Homes

In 2024, the NHSS cost of public nursing homes amounted to €380.49 million (2023: €371.36 million), these costs are gross and the resident contribution element amounted to €69.75 million (2023: €65.04 million). The contributions are recognised as income in Long Stay Charges in Statement of Income and Expenditure.

Ancillary State Support

Ancillary State Support is an optional extra feature of the Nursing Homes Support Scheme for people who own property or assets in the State. Instead of a person paying their assessed contribution for care from their own resources, a person can choose to apply for a Nursing Home Loan, to cover the portion of their contribution, which is based on property or land-based assets within the State. The HSE then pays that portion of the cost of care on top of the State Support payment. The loan is paid back to the State following the occurrence of a relevant event, e.g. sale of the asset or death of the person. Repayment of the loan is made to the Revenue Commissioners. In certain cases, repayment of the loan can be deferred. This part of the scheme is designed to protect people from having to sell their home during their lifetime.

The total gross amount of Ancillary State Support advised to Revenue as at 31 December 2024 for recoupment from the commencement of the Nursing Homes Support Scheme (where a relevant and non-relevant event has occurred) was €450.81 million, representing 16,004 client loans. As at 31st December 2024 the Revenue Commissioners have advised that they are collecting €414.15 million, representing 14,690 clients. The difference accounts for clients where their Nursing Home loan is not due for repayment such as the Further Deferral option, as mentioned above, and also clients who wish to make a voluntary repayment prior to a relevant event occurring. The Revenue Commissioners have confirmed that they had received €341.61 million of loan repayments paid in full, representing 12,775 client loans.

The total amount of Nursing Home Loan payments made under the Nursing Homes Support Scheme that are outstanding (i.e. where a repayable amount has not been notified to Revenue for collection – a relevant event has not occurred), as at 31 December 2024 is €212.07 million. This amount does not include an adjustment for CPI as a relevant event has not yet occurred.

Ancillary State Support details at 31 December are as follows:

	2024 €'000	2024 Number of loans	2023 €'000	2023 Number of loans
Advised by HSE to Revenue for recoupment	450,818	16,004	381,696	14,081
Confirmed by Revenue as being paid*	(341,618)	(12,775)	(278,163)	(10,951)
Subtotal	109,200	3,229	103,533	3,130
Not yet advised to Revenue for recoupment	212,070	6,134	190,653	5,950
Total Ancillary State Support outstanding	321,270	9,363	294,186	9,080

* Amounts confirmed by Revenue does not include part payments and only includes loans fully repaid.

Note 13 Capital Expenditure

(a) Additions to Fixed Assets

	2024 €'000	2023 €'000
Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Service Concession*	–	–
Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Other	514,655	331,742
Additions to Property, Plant and Equipment (Note 15) Other than Land and Buildings	136,508	157,494
	651,163	489,236
Funded from Department of Health Capital Grant	617,223	441,756
Funded from Department of Health Revenue Grant	27,543	33,995
Funded from Department of Health Capital Grant in previous years**	6,397	13,485
	651,163	489,236

(b) Analysis of Expenditure Charged to Statement of Capital Income and Expenditure

	2024 €'000	2023 €'000
Expenditure on HSE's own assets (Capitalised)	617,223	441,756
Expenditure on HSE projects not resulting in property, plant and equipment additions***	295,684	263,341
Capitalised Interest – PPP Service Concession Arrangements*	4,417	3,847
Total expenditure on HSE Projects charged to capital	917,324	708,944
Capital grants to outside agencies (Appendix 1)***	475,094	346,792
Total Capital Expenditure per Statement of Capital Income and Expenditure	1,392,418	1,055,736

* Relates to Primary Care Centre assets acquired under Public Private Partnership (PPP) service concession arrangements.

** Expenditure incurred in prior years but not capitalised.

*** Total capital expenditure not capitalised amounts to €775.19 million (2023: €613.98 million).

(c) Analysis of Capital Income from Other Sources

	2024 €'000	2023 €'000
Income from Government Departments and Other Sources in respect of Capital Projects:		
Sustainable Energy Authority of Ireland	31,509	0
Danske Bank Interest Received	2,666	1077
Department of Education – Contributions towards National Children's Hospital	2,134	0
Department of Health RISF Funding	115	0
Sale of Mammography Systems	0	495
NUIG – Sligo and Donegal Medical Academies	0	304
Other Miscellaneous Income	2,415	36
Total Capital Income from Other Sources	38,839	1,912

Note 14 Proceeds of Disposal of Fixed Asset Account

	2024 €'000	2023 €'000
Gross Proceeds of all Disposals in year	4,145	1,167
Less: Net Expenses Incurred on Disposals	(21)	(42)
Net Proceeds of Disposal	4,124	1,125
Less: Application of Proceeds	(4,124)	(1,159)
Movement in the year	(0)	(34)
At 1 January	38	72
Balance at 31 December	38	38

Note 15 Property, Plant and Equipment

	Land* €'000	Buildings** €'000	Work in Progress (L&B) €'000	Motor Vehicles €'000	Equipment €'000	Work in Progress (P&E) €'000	Total 2024 €'000
Cost/Valuation							
At 1 January 2024	1,664,841	5,445,425	632,873	143,039	1,731,687	27,803	9,645,668
Additions	7,371	194,161	313,123	11,948	80,129	44,431	651,163
Transfers from Work in Progress	0	426,125	(426,125)	14,027	3,044	(17,071)	(0)
Disposals/Write offs	(28,271)	(3,755)	(11,776)	(21,547)	(96,186)	(1,466)	(163,001)
At 31 December 2024	1,643,941	6,061,956	508,095	147,467	1,718,674	53,697	10,133,830
Depreciation							
Accumulated Depreciation at 1 January 2024	0	2,005,586	0	101,854	1,365,579	0	3,473,019
Charge for the Year	0	142,798	0	21,005	107,058	0	270,861
Disposals/Write offs	0	(1,648)	0	(20,975)	(94,677)	0	(117,300)
At 31 December 2024	0	2,146,736	0	101,884	1,377,960	0	3,626,580
Net Book Values							
At 1 January 2024	1,664,841	3,439,839	632,873	41,185	366,108	27,803	6,172,649
At 31 December 2024	1,643,941	3,915,220	508,095	45,583	340,714	53,697	6,507,250

* The current carrying value of land amounting to €1.676 billion held by the HSE at 31 December 2024 is based on the 2002 Department of Health Valuation rates.

****Building assets held under Finance Leases/Service Concession Arrangements**

	2024 €'000 Finance Lease	2023 €'000 Finance Lease	2024 €'000 Service Concession	2023 €'000 Service Concession	2024 €'000 Total	2023 €'000 Total
Cost	45,824	45,824	165,217	165,217	211,041	211,041
Accumulated Depreciation at 1 January	(33,533)	(30,933)	0	0	(33,533)	(30,933)
Depreciation charged for the year	(2,128)	(2,600)	0	0	(2,128)	(2,600)
Net Book Values at 31 December	10,163	12,291	165,217	165,217	175,380	177,508

** Relates to Primary Care Centre (PCC) assets acquired under Public Private Partnership (PPP) service concession arrangements. All fourteen PCC sites have reached service commencement.

PCC Assets are not depreciated where they have been acquired or are managed under service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned.

Note 16 Inventories

	2024 €'000	2023 €'000
Medical, Dental and Surgical Supplies	48,057	75,819
Laboratory Supplies	9,292	9,931
Pharmacy Supplies	41,984	36,826
High Tech Pharmacy Inventories	39,288	45,040
Pharmacy Dispensing Inventories	397	392
Blood and Blood Products	1,657	1,612
Vaccine Inventories	41,037	9,438
Household Services	7,697	8,306
Stationery and Office Supplies	2,980	2,596
Sundries	260	231
	192,649	190,191

Note 17 Trade and Other Receivables

	2024 €'000	2023 €'000
Receivables: Patient Debtors – Private Facilities in Public Hospitals	85,786	102,371
Prepayments and Accrued Income	104,248	85,638
Department of Health (DoH) Debtor (Note 3a)	277,945	417,951
Department of Children, Disability and Equality (DCDE) Debtor (Note 3a)	3,538	6,501
Pharmaceutical Manufacturers	202,272	205,657
Payroll Technical Adjustment	10,964	11,908
Additional Superannuation Contributions (ASC) Deductions from Staff	12,162	9,922
Property Purchase Deposits	76,163	55,271
Local Authorities	830	1,102
Payroll Advances	22,181	114
Voluntary Hospitals – Grant Funding Advances	112,201	297,016
Sundry Receivables	82,410	78,706
	990,700	1,272,157

Note 18 Creditors (amounts falling due within one year)

	2024 €'000	2023 €'000
Finance Leases	3,660	3,573
Service Concession Liability	4,825	4,457
Payables – Revenue	261,358	159,640
Payables – Capital	52,696	7,866
Accruals Non Pay – Revenue	1,048,985	1,169,214
Accruals Non Pay – Capital	9,799	18,170
Accruals – Grants to Voluntary Hospitals and Outside Agencies	713,462	871,796
Provisions Non Pay – Revenue	52,990	39,267
Accruals Pay	777,537	726,766
Taxes and Social Welfare	269,747	263,327
Department of Public Expenditure, NDP Delivery and Reform – Single Public Service Pension Scheme	6,877	6,974
Lottery Grants Payable*	139	197
Sundry Payables	26,016	28,461
	3,228,091	3,299,708

* The HSE administers the disbursement of National Lottery grants for local programmes under the National Lottery's Health and Welfare Funded Schemes. The balance represents funding approved, but not yet disbursed to grant recipients at year end.

Note 19 Creditors (amounts falling due after more than one year)

	2024 €'000	2023 €'000
Finance Leases	14,404	17,058
Service Concession Liability	126,785	131,569
Total Finance Lease obligations	141,189	148,627

Note 20 Deferred Income

	2024 €'000	2023 €'000
Deferred Income comprises the following:		
Department of Health Revenue Funding deferred (Note 3)		
Department of Health Initiatives in 2025	39,000	0
Total Department of Health Deferral	39,000	0
Other Deferred Income:		
Donations and bequests*	20,970	20,449
Grant Funding from the State and other bodies	21,114	31,377
Funding for specific capital projects	21,145	14,902
General	5,587	24,989
Balance at 31 December	107,816	91,717

* Unspent income arising from donations and bequests where the purposes to which money may be applied has been specified but the related expenditure has not been incurred.

Note 21 Net Cash Inflow from Operating Activities

	2024 €'000	2023 €'000
Deficit for the current year	(760,785)	(574,612)
Capital element of lease payments charged to revenue	2,566	2,481
Less: Interest received	(2,494)	(3,018)
Purchase of equipment charged to Statement of Revenue Income and Expenditure	27,543	33,995
Finance Costs charged to Statement of Revenue Income and Expenditure	594	688
(Increase)/Decrease in Inventories	(2,458)	77,812
Decrease/(Increase) in Trade and Other Receivables	281,457	(57,322)
(Decrease)/Increase in Creditors (falling due within one year)	(108,530)	227,844
Revenue Reserves – transfer of Deficit in accordance with Section 33(3) of the Health Act, 2004, as amended	574,612	185,163
Share Revaluation	(253)	(173)
Increase in Deferred Income	16,100	30,943
Net Cash Inflow from Operating Activities	28,352	(76,199)

Note 22 Commitments

	2024 €'000	2023 €'000
Capital Commitments		
Future Property, Plant and Equipment purchase commitments:		
Within one year	1,493,072	1,274,218
After one, but before five years	3,711,118	4,222,467
	5,204,190	5,496,685
Contracted for, but not provided for, in the financial statements	1,552,150	1,410,657
Included in the Capital Plan, but not contracted for	3,652,040	4,086,028
	5,204,190	5,496,685

The HSE has a multi-annual Capital Investment Plan which prioritises expenditure on capital projects in line with goals in the Corporate Plan and the Annual Service Plan. The commitments identified above are in respect of the total cost of projects for which specific funding budgets have been approved at year end. These commitments may involve costs in years after 2024 for which budgets have yet to be approved and are therefore estimated.

	2024 €'000	2023 €'000
Operating Lease Commitments		
Operating lease rentals (charged to the Statement of Revenue Income and Expenditure)		
Land and Buildings	115,001	109,858
Motor Vehicles	85	74
Equipment	1,210	1,292
	116,296	111,224

	Land and Buildings 2024 €'000	Other 2024 €'000	Total 2024 €'000	Total 2023 €'000
The HSE has the following total amounts payable under non-cancellable operating leases, split between amounts due:				
Within one year	101,616	438	102,054	97,632
In the second to fifth years inclusive	372,104	768	372,872	363,665
In over five years	1,127,098	0	1,127,098	1,053,931
	1,600,818	1,206	1,602,024	1,515,228

	2024 €'000	2023 €'000
Public Private Partnership Forward Commitments		
Nominal Amount:		
Service Concession Arrangement – Primary Care Centres (14 sites bundle)	161,354	167,139

These commitments incorporate facilities management services, operational, and lifecycle costs, for the remaining life of the agreement. They are not discounted to present value.

Finance Lease Commitments

The future minimum lease payments at 31 December are as follows:

	2024 €'000 Finance Lease	2023 €'000 Finance Lease	2024 €'000 Service Concession*	2023 €'000 Service Concession*
Not later than one year	4,160	4,160	9,153	8,936
Later than one year, but not later than five years	15,470	13,265	37,457	37,052
Later than five years	0	5,365	129,809	139,328
Total Gross Payments	19,630	22,790	176,419	185,316
Less: Finance Charges	(1,566)	(2,159)	(44,809)	(49,290)
Carrying Amount of Liability	18,064	20,631	131,610	136,026
Classified as:				
– Creditors (amounts falling due within one year)	3,660	3,573	4,825	4,457
– Creditors (amounts falling due after more than one year)	14,404	17,058	126,785	131,569

* The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at an amount of €165.2 million which is equal to the present value of the minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The carrying amount of the liability at 31 December 2024 is €131.61 million.

Note 23 Property

The HSE estate comprises 2,697 properties.

	2024 Number of Properties	2023 Number of Properties
Title to the properties can be analysed as follows:		
Freehold	1,596	1,578
Leasehold	1,101	1,102
Total Properties	2,697	2,680
Primary utilisation of the properties can be analysed as follows:		
Delivery of health and personal social services	2,599	2,583
Health Business Services and Support (including medical card processing, etc.)	98	97
Total Properties	2,697	2,680

During the year there were 57 property additions to the healthcare estate and 40 properties were removed through both disposals and lease terminations. The net result is a increase of 17 healthcare properties during 2024. The total number of properties in the HSE healthcare estate at the end of 2024 has been impacted by a combination of routine estate management activities as well as the requirements of specific key healthcare strategies to deliver ongoing rollout of primary care centres, enhanced community care and relocation of disability services to community settings.

Note 24 Taxation

The HSE carried out a self-review of tax compliance in respect of Employment Tax and VAT for 2022 with external specialist tax assistance which was completed and submitted to Revenue in July 2024. The self-review was focused on material tax risks in these areas. The liability to taxes identified in the course of the self-review for 2022 amounted to €1,818,629 (including interest) and was set out in a Voluntary Disclosure made to Revenue. The amount represents 0.01% of the overall tax paid by the HSE for that year. The HSE has a dedicated in-house tax team resourced by tax professionals with access to external advisors where necessary. The HSE remains committed to exemplary tax compliance.

Note 25 Contingent Liabilities

General

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for professional indemnity, fire and specific all risk claims. In most cases, such insurance would be sufficient to cover all costs, but this cannot be certain due to indemnity limits and certain policy conditions. The financial effects of any uninsured contingencies have not been provided for in the financial statements

Clinical Indemnity Scheme

Details of the contingent liability in respect of the Clinical Indemnity Scheme are set out in Note 11.

Note 26 Contingent Asset

VAT Debtor

As part of the HSE's COVID-19 response, the HSE engaged with various third parties to provide laboratory testing (COVID-19 testing services).

From April 2020 to date, VAT has been charged on some of the COVID-19 testing services provided. The HSE considers these services as exempt from VAT on the basis that the services fall within the scope of medical tests prescribed by a medical practitioner, but carried out by a third party.

The HSE's view, and that of its advisors, is that the services provided fall within the exemption and that the VAT paid should be recoverable.

The HSE is therefore treating the potential VAT amount recoverable of €61 million as a contingent asset on the basis that an inflow of economic benefits is deemed probable.

The impacted third party has engaged with Revenue on the technical point and while the matter is not yet resolved, it is at a very advanced stage.

Bonded Payments by the National Paediatric Hospital Development Board (NPHDB)

The HSE has provided the NPHDB with funding received from the Department of Health in respect of payments under bond made to the principal contractor for the build of the New Childrens Hospital. These payments under bond were required to be made as part of an agreed dispute process between the NPHDB and the contractor. This dispute process is being arbitrated through the High Court. The HSE has been advised that this bond is repayable to the HSE and in turn to the Department of Health and on that basis is being disclosed as a contingent asset but is not recorded in the financial statements.

Note 27 Related Party Transactions

The Health Service Executive adopts procedures in accordance with the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies, the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, in relation to the disclosure of interests of the Health Service Executive. These procedures have been adhered to by the HSE during the year. A number of interests were noted by board members. It was deemed that none of the interests disclosed have a material commercial and/or financial impact on the HSE. No board members disclosed gifts or hospitality offered by external bodies in the last twelve months. No board members noted any contractual relationship with the HSE and no board members noted any other conflicts not covered elsewhere.

Key Management Personnel

On 10th June 2024, the Executive Management Team (EMT) was replaced by the Senior Leadership Team (SLT). The SLT, along with the Board, is considered to be key management personnel. The total remuneration for all members, including those appointed or who resigned during the year, is €4.3 million (2023: €3.4 million).

One member of the SLT is currently on secondment from another position. The Chief Clinical Officer (CCO) has been seconded from Mercy Hospital Cork to the HSE since 3rd March 2020.

All members of the SLT who receive remuneration are enrolled in the approved HSE pension schemes. In the case of the CCO, they are part of the Voluntary Hospitals Superannuation Scheme. Their pension entitlements are limited to the standard benefits offered by these schemes.

The Chair of the Board was re-appointed for a further three-year term, effective from June 28th, 2024, following re-appointment on November 13th, 2023.

The Board members are in receipt of fees. There are two exceptions (not in receipt of fees) due to the "one person, one salary" rule and one person has opted not to take a fee or expenses. Other than disclosed in Note 2, all other key management who are in receipt of remuneration, comprise of fees and expenses only.

Note 28 Approval of Financial Statements

The financial statements were approved by the Board on 30th May 2025.

Appendix 1

Revenue Grants and Capital Grants**

Analysis of Grants to Outside Agencies in Note 8 and Note 13

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Total Grants under €100,000	**35,405**	**3,625**	**39,030**	**27,298**
Grants €100,000 or more each				
A Ghra Homecare Services Ltd	1,449		1,449	1,247
Ability West Ltd	38,318		38,318	32,118
Abode Hostel and Day Centre	1,561		1,561	1,462
Access Nursing Ltd	145		145	199
ACET Ireland	311		311	276
Acquired Brain Injury Ireland (formerly Peter Bradley Foundation)	16,628		16,628	15,684
Active Connections CLG	719		719	548
Active Retirement Ireland	387		387	362
Acts of Compassion Ministries	138		138	154
Addiction Response Crumlin (ARC)	1,028		1,028	1,024
Affinity Plus Home Support Ltd	925		925	484
Aftercare Recovery Group	110		110	111
Age Action Ireland	996		996	1,038
Age and Opportunity	645		645	767
Age Friendly Ireland	104	21	125	98
Aiseanna Tacaiochta	3,656		3,656	3,328
Aiseiri	2,888		2,888	2,553
AK Inspired	154		154	100
Akeso Health Research	66		66	147
AKIDWA	187		187	189
Alcohol Action Ireland	277		277	245
Alcohol Forum Ireland	227		227	154
All About Healthcare T/A The Care Team	2,910		2,910	2,254
All In Care	6,042		6,042	5,843
All Ireland Institute of Hospice & Palliative Care (AIIHPC)	582		582	180
ALONE	9,854		9,854	5,785
Alpha One Foundation	116		116	127
Alpine Healthcare	1,838		1,838	757
Alzheimer Society of Ireland	21,026	226	21,252	19,294
An Saol Foundation	594		594	406
An Siol	147	21	168	220
Ana Liffey Drug Project	3,515		3,515	3,876
Anne Sullivan Foundation for Deaf/Blind	958		958	641
Ann's Home Care Ireland	31,982		31,982	29,372
APP Training Services	1,611		1,611	1,453
Applewood Homecare	6,432		6,432	4,765
Aras Mhuire Day Care Centre (North Tipperary Community Services)	425		425	375
ARC Cancer Support Centre	665		665	384
Ard Aoibhinn Centre	6,472		6,472	5,938
Ardee Day Care Centre	350	25	375	300

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Arlington Novas Ireland	5,250		5,250	4,622
Arthritis Ireland	209		209	197
AslAm	563		563	250
ASPIRE Autism Spectrum Association of Ireland	366		366	421
Associated Charities Trust	265		265	244
Association of Parents and Friends of The Mentally Handicapped	1,498		1,498	1,336
Asthma Society of Ireland	457		457	242
Athlone Community Services Council Ltd	328		328	301
Athlone Family Resource Centre	170		170	122
Atlantic Care	471		471	0
Attuned Programmes Ireland Ltd	812		812	127
Aurora (St Patrick's Centre)	21,923		21,923	20,307
Autism Initiatives Group	6,721		6,721	6,338
Autism Support Louth & Meath	126		126	28
Avista	162,739	720	163,459	152,115
Aware	534		534	553
Baile Mhuire Recuperative Unit for the Elderly	210		210	176
Ballinasloe Social Services	206		206	189
Ballincollig Senior Citizens Club Ltd	533	25	558	498
Ballyfermot Advanced Project Ltd	469		469	455
Ballyfermot Chapelizod Partnership	618		618	452
Ballyfermot Local Drug and Alcohol Task Force CLG	148		148	195
Ballyfermot Star Ltd	477		477	409
Ballyhoura Development	393		393	153
Ballyhoura Rural Services (BRS)	117		117	43
Ballymun Local Drugs Task Force	296		296	209
Ballymun Regional Youth Resource (BRYR)	41		41	161
Ballymun Youth Action Project (YAP)	787		787	825
Ballyphehane and Togher Community Resource Centre	243		243	345
Bandon Geriatric & Community Council	119	24	143	115
Bantry Rural Partnership	203		203	82
Barnardos	1,162		1,162	1,104
Barretstown Camp	417		417	168
Barrow Valley Enterprises for Adult Members with Special Needs Ltd (BEAM)	4,279		4,279	3,502
Baylam Home Healthcare	8,323		8,323	6,035
Be Independent Home Care	11,417		11,417	9,604
Beacon Hospital	0		0	219
Beaufort Day Care Centre	246	16	262	236
Beaumont Hospital	599,005	22,952	621,957	560,455
Beech Park Nursing Home	353		353	340
Behaviour Detectives Ltd, Kilkenny	153		153	58
Belmont Care	316		316	84

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Belong to Youth Services	248		248	235
Bergerie Trust	235	10	245	224
Best Home Care Services	1,381		1,381	1,000
Better at Home	449		449	0
Better Living Homecare	1,677		1,677	1,267
Blackrock Clinic	0		0	704
Blakestown and Mountview Youth Initiative (BMYI)	491		491	466
Blanchardstown and Inner City Home Helps	2,936		2,936	2,514
Blanchardstown Local Drugs Task Force	437		437	968
Blanchardstown Youth Service	163		163	0
Bloomfield Health Services	1,965		1,965	1,211
Bloomfield Hospital	125		125	54
Bluebird Care	60,879		60,879	54,728
Bluestack Special Needs Foundation	305		305	335
Bodywhys The Eating Disorder Association of Ireland	530		530	466
Bon Secours Dublin	0		0	139
Bon Secours Sisters	3,198		3,198	17,870
Brampton Care Home	1,092		1,092	253
Bray Area Partnership	253		253	161
Bray Community Addiction Team	875		875	1,059
Bray Home Help/Care Service Company Limited by Guarantee	939		939	1,036
Bray Lakers Social and Recreational Club Ltd	221		221	146
Bray Travellers Group	98		98	148
Breaking Through	272		272	222
Breffni Integrated	478		478	316
Brindley Healthcare	9,445		9,445	5,349
Brothers of Charity Services Ireland	345,108	612	345,720	309,466
Caherciveen Social Services	432	25	457	410
Cairde	2,619		2,619	1,629
Cairdeas Centre Carlow	868		868	732
Camphill Communities of Ireland	13,938		13,938	15,550
Canal Communities Regional Youth Service	457		457	98
Cancer Care West	1,042		1,042	726
Cancer Fund for Children	0	2,500	2,500	0
Cappagh National Orthopaedic Hospital	60,846	4,461	65,307	57,649
Capuchins	100		100	103
Cara House Family Resource Centre	194		194	134
Care About You	6,003		6,003	3,596
Care Alliance Ireland	139		139	140
Care at Home Services Ltd	5,272		5,272	4,160
Care For Me Ltd	1,694		1,694	1,484
Care of the Aged, West Kerry	110	25	135	112
CareBright	4,005	25	4,030	3,350

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Carechoice Group	90		90	195
Caredoc GP Co-operative	23,286		23,286	19,759
Caregiver's Ireland	9,760	25	9,785	5,444
Caremark Ireland	24,372		24,372	20,006
Careworld	17,352		17,352	9,449
Carlow County Development Partnership Ltd	145		145	0
Carlow Day Care Centre (Askea Community Services)	175	25	200	118
Carlow Regional Youth Service	132		132	80
Carlow Social Services	335	25	360	334
Carnew Community Care Centre	188	24	212	171
Carrigaline Family Support Centre	142		142	86
Carriglea Cairde Services Ltd (formerly Sisters of the Bon Sauveur)	17,676		17,676	15,032
Carrigoran Nursing Home – Day Care Centre	161		161	154
Casadh	211		211	207
Casla Home Care Ltd	1,562		1,562	1,521
Castle Homecare	1,889		1,889	1,862
Castlebar Social Services Ltd	89		89	106
Central Park Nursing Home	774		774	620
Central Remedial Clinic	25,488		25,488	25,539
Centres for Independent Living (CIL)	18,856		18,856	16,500
Charleville Care Project Ltd	217	24	241	255
Cheeverstown House Ltd	38,625	245	38,870	35,334
Cheshire Ireland	30,296	320	30,616	30,282
Childrens Grief Centre	245		245	495
Children's Health Ireland	615,153	28,893	644,046	548,330
Children's Sunshine Home	4,767		4,767	4,541
ChildVision (St Joseph's School For The Visually Impaired)	5,417	298	5,715	5,670
Chime	5,400		5,400	5,278
Christine Buckley Centre	239		239	238
Chrysalis Community Drug Project	1,096		1,096	1,011
Churchfield Community Trust	158		158	119
Circle of Friends Cancer Support Centre	103		103	44
Citydoc, Galway	158		158	158
CKU Centre for Counselling & Therapy	201		201	146
Clannad Care Waterford	1,499		1,499	1,020
Clare Local Development Company	79		79	189
Clarecare Ltd Incorporating Clare Social Service Council	10,269	25	10,294	9,097
Clarecastle Daycare Centre	443		443	520
Claregalway and District Day Care Centre	135	25	160	100
Clarenbridge Nursing Home	234		234	64
Clareville Court Day Centre	185		185	195
Clondalkin Addiction Support Programme (CASP)	937		937	896

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Clondalkin Behavioural Initiative Ltd	193		193	170
Clondalkin Drugs Task Force	497		497	343
Clondalkin Tus Nua Ltd	533		533	503
Clones Family Resource Centre	124		124	66
Clonmany Mental Health Association	557		557	509
Clonmel Community Resource Centre	102		102	105
Cluain Dara (Fermoy) Association	119		119	78
Cluain Training & Enterprise Centre	677		677	672
Co-Action West Cork	11,316	43	11,359	10,814
Cobh General Hospital	1,549		1,549	972
Codladh Samh	495		495	471
Comfort Care Ltd T/a Comfort Home Care	7,077		7,077	3,584
Comfort Keepers Ltd	34,516		34,516	28,312
Communicare Healthcare Ltd	13,919		13,919	13,614
Community Creations Ltd	2,694		2,694	1,977
Community Response, Dublin	453		453	443
Community Substance Misuse Team Limerick	482		482	443
CONNECT – The National Adult Counselling Service (NOVA HELPLINE)	424		424	377
Contact Care	1,580		1,580	1,875
Coolmine Therapeutic Community Ltd	5,386		5,386	5,692
Coombe Women's Hospital	114,483	4,834	119,317	107,261
COPD Support Ireland	4		4	259
COPE Foundation	88,905	469	89,374	78,930
COPE Galway	1,954		1,954	2,011
Coral Care Services	1,650		1,650	577
Cork Arc Cancer Support House	491		491	152
Cork Association for Autism	6,227		6,227	6,115
Cork City Council	60		60	323
Cork City Partnership Ltd	163		163	156
Cork Foyer Project	292		292	292
Cork Mental Health Association	520		520	407
Cork Social and Health Education Project (CSHEP)	993		993	966
Cork Stroke Support	241		241	85
Cork University Dental School and Hospital	2,708		2,708	3,354
County Kildare Leader Partnership	378		378	379
County Sligo Leader Partnership Company	341	24	365	471
County Wexford Community Workshop, Enniscorthy/ New Ross Ltd	10,153		10,153	8,838
CPL Healthcare	292		292	338
Crescent Homecare Ltd	600		600	422
CROI (West of Ireland Cardiology Foundation)	336		336	0
Crosscare	2,725		2,725	2,218
Cuan Cavan Cancer Support Center	105		105	26

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Cuan Mhuire	3,441		3,441	2,903
Cumann na Daoine	228		228	240
Cúram Altranais Ltd	0		0	249
Curam Altranais Paediatric and Adult Case Management Service Ltd.	211		211	771
Curam na nAostacht	167		167	0
CV Homecare Solutions	148		148	104
Cybersafe Ireland	204		204	27
Cystic Fibrosis Registry of Ireland	140		140	140
Daisyhouse Housing Association	291		291	245
Dara Residential Services	45		45	103
Darndale Belcamp Drug Awareness	415		415	401
Darndale Belcamp Village Centre	131		131	103
Dawn Court Day Care Centre Ltd	188		188	184
Delta Centre Carlow	10,053		10,053	8,417
Dental Health Foundation	150		150	140
Depaul Ireland	8,629		8,629	7,573
Diabetes Ireland	282		282	310
Dignity 4 Patients	108		108	108
Disability & Home Support Services Wexford	1,706		1,706	1,141
Disability Federation of Ireland (DFI)	1,471		1,471	1,451
Dochas Offaly Cancer Support Group	161		161	57
Dolmen Clubhouse Ltd	132		132	125
Donegal Homecare Limited	451		451	2,798
Donegal Horizons Ltd	884		884	946
Donegal Local Development (DLDC)	214		214	233
Donegal Women's Refuge Group (DDVS)	142		142	131
Donnycarney and Beaumont Home Help Services Ltd.	164		164	433
Donnycarney Youth Project Ltd	371		371	0
Donnycarney/Beaumont Local Care	0		0	132
Donore Community Development	213		213	207
Down Syndrome Ireland	202		202	180
Drogheda Community Services	356		356	332
Drogheda Homeless Aid Association	206		206	183
Dromcollogher and District Respite Care Centre	792		792	759
Drumcondra Home Help	3,551		3,551	2,561
Drumkeerin Care Of The Elderly	289	3	292	288
Drumlin House	302		302	554
Dublin 12 Local Drug and Alcohol Task Force CLG	221		221	211
Dublin AIDS Alliance (DAA) Ltd.	885		885	738
Dublin Central Mission	687	13	700	469
Dublin City Council Housing & Community Services	127		127	159
Dublin Dental Hospital	10,051	438	10,489	9,170
Dublin Inner City Community Alliance	284		284	252

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Dublin North East Drugs Task Force	344		344	497
Dublin Northwest Area Partnership	286		286	218
Dublin Region Homeless Executive	505		505	451
Dublin West Home Help	0		0	2,140
Dun Laoghaire Home Help	526		526	762
Dun Laoghaire Rathdown Community Addiction Team	463		463	478
Dun Laoghaire Rathdown Local Drugs Task Force	242		242	231
Dun Laoghaire Rathdown Outreach Project	411		411	417
Dundalk Outcomers	121		121	171
Dungarvan Care of the Aged	135	17	152	118
Easkey Community Council	5		5	110
East Wall Day Care Centre	158		158	70
Edward Worth Library	250		250	200
Eist Cancer Support Centre	120		120	52
Embrace Community Services	494		494	266
EmployAbility North Tipperary	105		105	65
Employment Development and Information Centre (EDI Centre)	114		114	82
Employment Response Northwest	358		358	248
Empower	362		362	344
Empowerment Plus	311		311	268
Enable Ireland	69,462	257	69,719	61,849
Engaging Dementia	139		139	129
Ennis Road Care Facility	153		153	0
Epilepsy Ireland	824		824	773
Errigal Truagh Special Needs Parents and Friends Ltd	400		400	379
Extern Ireland	2,185		2,185	2,049
Familibase	294		294	296
Family Carers Ireland	14,922		14,922	11,452
Family Resource Centres National Forum	577		577	494
Farranree Sheltered Housing Association	70		70	102
Fatima Groups United	392		392	288
Ferns Diocesan Youth Services (FDYS)	540		540	581
Festina Lente Foundation	928		928	744
Fethard and District Daycare Centre	150	24	174	99
Fettercairn Community and Youth Centre	190		190	176
Fighting Blindness Ireland	120		120	123
Fingal Home Care	3,335		3,335	3,661
Finglas Addiction Support Team	986		986	825
Finglas Cabra Local Drugs and Alcohol Task Force	298		298	386
Finglas Home Help/Care Organisation	3,435		3,435	3,004
Finglas Youth Resource Centre	137		137	0
First Employment Services	55		55	169
First Fortnight Ltd	391		391	267

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
FirstLight (Formerly Irish Sudden Infant Death Association)	100		100	110
Flannerys Nursing Home	0		0	285
Focus Ireland	2,654		2,654	2,496
Fold Ireland	909	5	914	484
Forbairt Orga Teotanta	120		120	0
Foróige	939		939	476
Forum The North West Connemara Rural Project	1,344	21	1,365	1,051
Four Districts Day Care Centre	145	15	160	74
Fusion CPL Ltd	137		137	135
Future Care	693		693	268
Gaelic Athletic Association	149		149	142
Galway City Partnership	182		182	181
Galway Hospice Foundation	13,966		13,966	11,330
Galway Rural Development	164		164	161
Ganavan Ltd (T/A Woodbrook Outreach & Homecare Services)	2,975		2,975	2,250
Gateway Community Care	5,310		5,310	3,886
Genio Trust	1,773		1,773	127
Gentle Hands Homecare	242		242	0
Gheel Autism Services Ltd	6,384	38	6,422	5,572
Glenamaddy Community Care	0		0	185
Glenamaddy Community Council	185		185	0
Glenashling Nursing Home	227		227	248
Good People Homecare	296		296	231
Good Shepherd Services, Cork	1,232		1,232	1,185
Good Shepherd Sisters	900		900	582
GOSHH – Gender Orientation Sexual Health HIV (previously Red Ribbon Project)	415		415	333
GP Care For All	0		0	280
Graiguenamanagh Elderly Association	375		375	284
Grantstown Priory Scheme	270		270	218
Greenpark Nursing Home	1,142		1,142	464
Greystones Home Help Service Company Limited by Guarantee	1,381		1,381	1,406
GROW	2,174		2,174	1,897
Guardian Ad Litem and Rehabilitation Office (GALRO)	12,346		12,346	11,485
HADD-ADHD Ireland	572		572	368
Hail Housing Association for Integrated Living	1,389		1,389	1,235
Halocare Group	516		516	2
Hamilton Park Care Facility	451		451	389
Hands On Peer Education (HOPE)	217		217	212
HCD Homecare Ltd	621		621	627
Headway the National Association for Acquired Brain Injury	4,314		4,314	4,166

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Heritage Homecare Ltd	6,179		6,179	5,181
Hibernia Home Care	4,322		4,322	2,368
Holistic Healthcare Ireland	737		737	541
Holy Angels Carlow, Special Needs Day Care Centre	911		911	956
Holy Ghost Hospital	806		806	416
Home and Away Care	3,032		3,032	2,692
Home Care Group	1,076		1,076	933
Home Care Plus	8,586		8,586	7,847
Home Instead Senior Care	100,103		100,103	76,730
Homecare Solutions Ltd.	2,613		2,613	1,221
HomeCarer Trusted Independent Living	1,303		1,303	1,149
Hope House	811		811	502
HUGG – Healing Untold Grief Groups	101		101	148
IADP Inter-Agency Drugs Project UISCE	294		294	260
ICARE (Inishowen Childrens Autism Related Education)	499		499	425
Ideal Care Services Ltd.	418		418	313
In Sync Youth & Family Services	196		196	11
Inchicore Community Drugs Team	1,132		1,132	615
Inclusion Ireland	1,017		1,017	646
Inclusive Care Supports Ltd. T/A Barrog Healthcare	994		994	867
Incorporated Orthopaedic Hospital of Ireland	23,751	97	23,848	22,183
Independent Clinical Services Ltd. trading as Scottish Nursing Guild	1,247		1,247	12
Inis Care	8,585		8,585	5,240
Inishowen Development Partnership	309		309	312
Inspire Wellbeing	1,420		1,420	1,566
Inspiring Ways Caring Companions	161		161	242
Ionad Naomh Padraig	106		106	118
Íontas Arts & Community Resource Centre, Castleblayney	506		506	184
Irish Advocacy Network	879		879	841
Irish Association for Spina Bifida and Hydrocephalus (IASBH)	1,138		1,138	1,011
Irish Cancer Society	1,661		1,661	1,843
Irish College of General Practitioners	4,842		4,842	247
Irish College of Opthalmogists	163		163	100
Irish Family Planning Association (IFPA)	1,614		1,614	1,417
Irish Guide Dogs for the Blind	856		856	808
Irish Haemophilia Society (IHS)	563		563	587
Irish Heart Foundation	350		350	406
Irish Hospice Foundation	1,920		1,920	2,024
Irish Kidney Association (IKA)	373		373	404
Irish Motor Neurone Disease Association	216		216	265
Irish Prison Service	256		256	256

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Irish Society for the Prevention of Cruelty to Children (ISPCC)	588		588	329
Irish Wheelchair Association (IWA)	57,048	10	57,058	52,609
Jack and Jill Children's Foundation	1,613		1,613	1,604
Jigsaw	14,300		14,300	13,120
Jobstown Assisting Drug Dependency Project (JADD Project)	549		549	498
K Doc (GP Out of Hours Service)	2,766		2,766	3,405
KARE Plan Ltd	13,251		13,251	13,760
Kare Plus Ireland	4,885		4,885	3,949
KARE, Newbridge	33,906	226	34,132	28,551
Kerry Deaf Resource Centre	105		105	100
Kerry Parents and Friends Association	16,440		16,440	15,313
Kerry Respite Care	153		153	6
Kerry Supported Employment	117		117	147
Kilbarrack Coast Community Programme Ltd (KCCP)	625		625	597
Kildare County Council	111		111	111
Kildare Youth Services (KYS)	217		217	209
Kilkenny Leader Partnership	159		159	275
Killimor Retirement Home	568		568	142
Killinarden (KARP)	308		308	277
Killorglin Family Resource Centre	122		122	94
Kilmainhamwood Area Development Association	97		97	102
Kilmaley Voluntary Housing Association	372		372	448
Kingsriver Community	2,994		2,994	2,392
Kinsale Youth Support Services	83		83	111
Klaine Childcare Ltd	407		407	177
Knocknagoshel Over 55's Social Club & Womens Group	219	25	244	159
Lamh	141		141	135
LARCC (The Lakelands Area Retreat and Cancer Centre Ltd.)	102		102	21
L'Arche Ireland	6,441	216	6,657	5,717
LauraLynn Children's Hospice Foundation	2,274		2,274	2,325
Lavina Nursing Agency	811		811	746
Leap Ireland	131		131	132
Learghusa Healthcare	2,028		2,028	323
Leitrim Association of People with Disabilities (LAPWD)	904		904	892
Leitrim Integrated Development Company	720	9	729	1,030
Leopardstown Park Hospital	16,183	1,302	17,485	16,865
Letterkenny Community Development Project	124		124	118
LGBT Ireland	162		162	171
Liberties and Rialto Home Help	662		662	1,076
Liberty HomeCare	4,925		4,925	4,637
Lifetime Care	0		0	463
Limerick Social Services Council	372		372	253

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Limerick Youth Service Community Training Centre	234		234	211
LINC	148		148	151
Link (Galway) Ltd	175		175	177
Link Healthcare	2,545		2,545	1,068
Liscarne CDC Community Centre for Senior Citizens	172	8	180	128
Listowel Family Resource Centre	157		157	63
Little Wonders	0		0	112
Local Homecare Services Ltd	1,657		1,657	14
Lochrann Ireland Ltd	133		133	137
Longford Community Resources Ltd	255		255	276
Longford Social Services Committee	201	20	221	205
Lorcan O' Toole Day Care Centre	165	20	185	139
Lorrequer House	239		239	8
Lotamore Family Centre	105		105	106
Lotus Care	1,225		1,225	13
Lourdes Day Care Centre	414	24	438	270
Louth County Council	265		265	38
Louth Local Sport Partnership	213		213	0
Lumen Healthcare	679		679	630
Macroom Family Resource Centre	162		162	145
Macroom Senior Citizens Housing Development Sullane Haven Ltd	163	23	186	151
Mahon Community Creche	253		253	243
Marian Court Welfare Home Clonmel	172		172	178
Martello Tower Healthcare	146		146	101
Marymount University Hospital and Hospice, Cork	23,285		23,285	15,544
Mater Misericordiae University Hospital Ltd	558,062	28,014	586,076	522,800
Mater Private Hospital Dublin	673		673	661
Matt Talbot Adolescent Services	711		711	884
Mayo Cancer Support	0		0	207
Mayo North East Leader Partnership	127		127	137
Meath County Council	4,812		4,812	2,550
Meath Partnership	737		737	730
Mental Health Associations (MHAs)	1,746		1,746	1,675
Mental Health Ireland	3,473		3,473	2,356
Mental Health Reform	436		436	401
Merchant's Quay Ireland (MQI)	6,255	380	6,635	4,761
Mercy University Hospital, Cork	170,869	4,698	175,567	154,458
MIDOC	1,271		1,271	831
Mid-West Regional Drugs Task Force	429		429	360
Migraine Association of Ireland	138		138	130
Milford Care Centre	23,598		23,598	15,314
Monaghan Integrated Development	259		259	184
Monaghan Supported Employment	126		126	113

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Moorehaven Centre Tipperary Ltd	3,718		3,718	3,133
Mount Carmel Home, Callan, Co. Kilkenny	452		452	328
Mount Carmel Nursing Home, Roscrea	302		302	205
MS Ireland – Multiple Sclerosis Society of Ireland	2,362		2,362	2,207
Muintir na Tire Ltd	149		149	153
Mulhuddart/Corduff Community Drugs Team	417		417	385
Multiple Sclerosis North West Therapy Centre Ltd	297		297	330
Muscular Dystrophy Ireland	1,235		1,235	1,194
My Homecare Angels	4,360		4,360	4,392
My Life by Estrela Hall	374		374	454
My Project Minding You	172		172	168
Mymind Ltd	703		703	748
Nasc (The Irish Immigrant Support Centre)	218		218	185
National Association of Housing for the Visually Impaired Ltd	1,296		1,296	813
National Federation of Voluntary Bodies in Ireland	630		630	287
National Institute for Prevention and Cardiovascular Health	107		107	132
National Maternity Hospital	103,726	4,417	108,143	95,073
National Paediatric Hospital		259,760	259,760	177,559
National Rehabilitation Hospital	72,090	3,081	75,171	68,737
National Suicide Research Foundation (NSRF)	2,024		2,024	1,460
National University of Ireland, Galway (NUIG)	267		267	0
National Women's Council of Ireland	116		116	195
National Youth Council of Ireland	206		206	200
Nazareth House, Mallow	1,771		1,771	1,734
Nazareth House, Sligo	2,032		2,032	1,920
Neart Le Cheile	477		477	431
New Hope Residential Centre (NHRC)	185		185	113
Newgrange Hospice Foundation	247		247	0
Newport Social Services, Day Care Centre	338	25	363	324
Newtowcunningham Inter Church Committee	119		119	55
Newtownpark House	110		110	96
No Barriers Foundation	168		168	102
No Name Youth Club Ltd	83		83	107
North Doc Medical Services	5,340		5,340	5,506
North Dublin Inner City Homecare and Home Help Services	5,572		5,572	5,127
North Fingal Community Development	100		100	150
North Tipperary Disability Support Services Ltd	991		991	841
North Tipperary Leader Partnership	302		302	299
North West Alcohol Forum	541		541	455
North West Parents and Friends Association	2,093		2,093	3,225
North West Regional Drugs Task Force	390		390	94
Northeast Doctor On Call	2,427		2,427	1,326

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Northside Community Health Initiative (NICHE)	401		401	414
Northside Family Resource Centre	125		125	132
Northside Homecare Services Ltd	5,008	25	5,033	4,655
Northside Partnership	461		461	467
Northstar Family Support Project	286		286	265
Northwest Hospice	0		0	174
Northwest Inner City Training and Development	227		227	0
Nua Healthcare Services	26,996		26,996	20,556
Nurse on Call – Homecare Package	1,853		1,853	1,749
Obair Newmarket-on-Fergus	202	25	227	236
O'Connell Court Residential and Day Care	463		463	332
Offaly & Kildare Community Transport	122		122	134
Offaly Local Development Company	210		210	212
Offaly Travellers Movement	529		529	488
Oglaigh Naisiunta Na hEireann (ONE)	223		223	135
One Family	455		455	432
One In Four	630		630	616
Open Door Day Centre	399		399	373
Order of Malta	679		679	667
Orwell Healthcare	414		414	71
Ossory Youth Services	238		238	357
Our Lady of Lourdes Community Services Group	117		117	103
Our Lady's Hospice & Care Services (Sisters of Charity)	51,008	207	51,215	47,354
Outhouse Ltd	257		257	229
Parents Plus	253		253	22
Parkinson's Association of Ireland	168		168	0
Paul Partnership Limerick	268		268	174
Pavee Point Traveller and Roma Centre	1,908		1,908	1,956
Peacehaven Trust	1,124		1,124	1,235
Peamount Hospital	47,242	211	47,453	46,342
Peter McVerry Trust	5,351		5,351	5,727
PHC Care Management Ltd	8,223		8,223	5,530
Pieta House	2,799		2,799	2,215
Pioneer Homecare Ltd	12,550		12,550	10,456
Platinum Homecare Ireland	4,791		4,791	27
Positive Futures	665		665	1,342
Post Polio Support Group (PPSG)	1,198		1,198	384
Prague House	404		404	270
Praxis Care Group	8,936	30	8,966	9,083
Premium Homecare	583		583	405
Private Home Care, Lucan	329		329	219
Prosper Group	16,578	869	17,447	16,228
Purple House Cancer Support	325		325	200
R K Respite Services Ltd	467		467	501

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
RADE (Recovery through Art Drama and Education)	148		148	142
Radius Housing Association	204		204	192
RAH Home Care Ltd T/a Right At Home	8,894		8,894	5,738
Rath Mhuire and Dolmen Services	163	25	188	157
Reach Deaf Services	2,939		2,939	3,401
Realta Homecare	1,742		1,742	1,746
Recovery Academy Ireland	417		417	80
Recovery Haven Kerry	286		286	282
Redwood Extended Care Facility	148		148	1,587
Regional and Local Drugs Task Forces	4,940		4,940	5,193
Rehab Group	101,649	198	101,847	96,002
Resilience Ireland (Resilience Healthcare Ltd)	25,527		25,527	17,514
Respond	794	25	819	786
Rialto Community Drugs Team	485		485	470
Rialto Development Association	165	25	190	120
Rialto Partnership Company	577		577	816
Right of Place Second Chance Group	167		167	124
Ringsend and District Response to Drugs	434		434	413
Roscommon Home Services Co-op	5,075		5,075	4,555
Roscommon Partnership Company Ltd	381		381	396
Roscommon Retail Therapy Society	64		64	102
Roscommon Support Group Ltd	2,336		2,336	2,107
Rosedale Residential Home	410		410	284
Rossinver Youth and Community Project	112		112	140
Rotunda Hospital	108,818	5,331	114,149	101,128
Royal College of Physicians	617		617	185
Royal College of Surgeons in Ireland	4,556		4,556	5,621
Royal Hospital Donnybrook	26,473	703	27,176	26,113
Royal Victoria Eye and Ear Hospital	50,747	2,562	53,309	47,564
Ruhama Women's Project	255		255	247
Rutland Centre	468		468	387
S H A R E	102		102	253
Sacred Heart Family Resource Centre	204		204	217
Safeguarding Ireland	249		249	249
Safetynet Primary Care	1,325		1,325	660
Sage Advocacy	4,415		4,415	2,054
Salesian Youth Enterprises Ltd	545		545	514
Salvation Army	2,262		2,262	1,803
Samaritans	652		652	629
Sancta Maria Senior Citizens Day Centre	57		57	110
Sandra Cooney's Homecare	34		34	1,013
Sankalpa	374		374	295
Saoirse Addiction Treatment Center	264		264	295
SAOL Project	492		492	392

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
SCJMS/Muiriosa Foundation	94,586	99	94,685	88,066
SDC South Dublin County Partnership (formerly Dodder Valley Partnership)	1,240		1,240	1,293
Senior Care Plus	783		783	315
Senior Citizens Concern Ltd	130	6	136	130
Sensational Kids	241		241	0
Servisource Recruitment	9,345		9,345	7,235
Sexual Health West	342		342	370
Shalamar Finiskilin Housing Association	31		31	272
Shankhill Old Folks Association	265	23	288	253
Shannondoc Ltd (GP Out Of Hours Service)	5,556		5,556	5,412
SHINE	2,045		2,045	1,919
Simon Communities of Ireland	13,957		13,957	12,982
Simplicitas Ltd.	744		744	647
Sisters of Charity	305	22	327	195
Sisters of Mercy	689	25	714	532
Skibbereen Community and Family Resource Centre	145		145	134
Skibbereen Geriatric Society	90	19	109	104
Slí Eile Support Services Ltd	558		558	460
Sligo Cancer Support Group	206		206	57
Sligo Family Centre	347		347	357
Sligo Social Services Council Ltd	990	25	1,015	816
Sligo Sport and Recreation Partnership	126		126	107
Snug Community Counselling	143		143	274
Society of St Vincent De Paul (SVDP)	1,335	73	1,408	1,299
Sophia Housing Association	1,351	18	1,369	926
Sora Healthcare T/A Irish Homecare	23,832		23,832	20,937
SOS (Kilkenny) Ltd Special Occupation Scheme.	20,352		20,352	17,324
South Doc GP Co-operative	15,896		15,896	15,434
South Eastern Cancer Foundation	305		305	26
South Infirmary Victoria University Hospital	97,238	5,418	102,656	85,614
South West Counselling Centre	252		252	49
South West Mayo Development Company	672		672	910
Southern Drug and Alcohol Services Limited	143		143	243
Southern Gay Health Project	138		138	130
Southside Partnership	289		289	268
Spectrum Home Care	109		109	44
Spinal Injuries Ireland	422		422	408
Spiritan Asylum Services Initiative (SPIRASI)	437		437	433
St Aengus Community Action Group	156		156	150
St Aidan's Services	7,437		7,437	7,015
St Andrews Healthcare (UK)	237		237	0
St Andrew's Resource Centre	1,006	25	1,031	1,024
St Bridget's Day Care Centre	200		200	137

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
St Carthage's House Lismore	663		663	462
St Catherine's Association Ltd	9,300		9,300	7,744
St Christopher's Services, Longford	18,319		18,319	13,654
St Colman's Care Centre	306	24	330	333
St Cronan's Association	2,376		2,376	1,979
St Dominic's Community Response Project	398		398	441
St Fiacc's House, Graiguecullen	635	50	685	448
St Francis Hospice	22,466	1,328	23,794	18,200
St Gabriel's School and Centre	5,793		5,793	5,737
St Hilda's Services For The Mentally Handicapped, Athlone	9,134		9,134	7,447
St James' Hospital	681,631	21,024	702,655	591,888
St James' Hospital, Jonathan Swift Hostels	5,945		5,945	4,865
St John of God Hospitaller Services	253,039	1,508	254,547	215,222
St John's Hospital	42,275	583	42,858	35,545
St Joseph's Foundation	28,854	75	28,929	24,843
St Joseph's Home For The Elderly	820		820	624
St Joseph's Home, Kilmoganny, Co.Kilkenny	433		433	286
St Laurence O' Toole SSC	0		0	217
St Lazarian's House, Bagenalstown	504	25	529	432
St Luke's Home	1,251	50	1,301	1,292
St Margaret's Donnybrook (IRL-IASD)	3,761		3,761	3,439
St Martin's Special School	108		108	104
St Mary's Day Centre	156	30	186	135
St Michael's Hospital, Dun Laoghaire	46,991	1,701	48,692	41,502
St Michael's House	124,033	1,923	125,956	120,676
St Michael's Day Care Centre	241	41	282	226
St Monica's Community Development Committee	8		8	670
St Patrick's Special School	250		250	245
St Paul's Child and Family Care Centre	2,910		2,910	2,827
St Vincent's Hospital Fairview	16,841		16,841	16,382
St Vincent's Private Hospital	0		0	104
St Vincent's University Hospital, Elm Park	467,657	44,984	512,641	442,859
St Canice's Community Action (Fr. McGrath Family Resource Centre)	177		177	96
St Christophers Services	105		105	170
Star Project Ballymun Ltd	684		684	575
Stella Maris Facility	155	25	180	150
Stepping Stones Residential Care Ltd	263		263	83
Stewart's Care Ltd	81,604	293	81,897	72,986
Suicide or Survive (SOS)	341		341	303
Sunbeam House Services	40,111	95	40,206	38,354
Support 4 U Ltd.	549		549	424
Tabor House, Navan	235		235	162

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Tabor Lodge	1,754		1,754	1,161
Talbot Group	5,050		5,050	1,857
Talbot Grove Treatment Centre	467		467	387
Tallaght Home Help	713		713	1,195
Tallaght Rehabilitation Project	295		295	257
Tallaght Travellers Youth Service	140		140	140
Tallaght University Hospital	433,092	11,073	444,165	392,597
Tarasis Healthcare (formerly Homecare Independent Living)	10,753		10,753	8,457
Tearmann Eanna Teo	560	25	585	484
Technological University of the Shannon Midlands Midwest	125		125	60
Tee Care Home Help Services	307		307	232
Teen Challenge Ireland Ltd	574		574	540
Templemore Day Care Centre	275		275	262
TerraGlen Residential Care Services	1,417		1,417	246
The Arklow Home Help Service Company Limited by Guarantee	1,972		1,972	2,099
The Avalon Centre, Sligo	301	23	324	299
The Collective Sensory Group	1,043		1,043	721
The College of Anaesthetists of Ireland	108		108	91
The Cuisle Cancer Support Centre	199		199	56
The Dyspraxia Association of Ireland	199		199	76
The Eating Disorder Centre Cork	131		131	170
The Glen Resource Centre	403		403	104
The Great Care Co-Op	406		406	223
The Heart of Variety (Ireland) Limited	238		238	350
The Hope Cancer Support Centre	190		190	104
The Irish Men's Sheds Association (IMSA)	484		484	454
The Killarney Asylum Seekers Initiative (KASI)	337		337	205
The Mens Development Network	187		187	183
The Nightingale Placement Agency (TNPA)	407		407	229
The North Inner City Drugs and Alcohol Task Force	491		491	135
The Oasis Centre	225		225	222
The Paddy McGrath Housing Project (formerly Aids Fund Housing)	393		393	373
The RISE Foundation	130		130	114
The Sexual Health Centre	1,338		1,338	480
The TCP Group	3,860		3,860	2,384
The Traveller Counselling Service	228		228	19
Third Age	356		356	336
Threshold National Housing Organisation	113		113	97
Thurles Community Social Services	255	16	271	306
Thurles Lions Trust Housing Association Ltd	190		190	86
Tiglin Challenge Limited	143		143	99

Appendix 1 – Revenue Grants and Capital Grants** [continued]

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
Tintean Housing Association Ltd	188		188	183
Tipperary Association for Special Needs	140		140	134
TKY Healthcare	367		367	0
Together Razem Centre	139		139	21
Tolka River Project	369		369	320
Tralee Community Drugs Initiative	141		141	171
Tralee International Resource Centre	274		274	275
Tralee Nursing Home	214		214	0
Transfusion Positive	153		153	138
Transgender Equality Network Ireland	160		160	287
Traveller Groups and Organisations	5,734		5,734	5,359
Travellers Education & Development Association, Tuam	268		268	179
Treoir	386		386	383
Tribli CLG, t/a Exchange House Ireland National Travellers Service Enterprise	1,127		1,127	1,057
Trinity Adult Resource Group For Education And Training	181		181	137
Trinity College Dublin	45		45	381
Trinity Community Care	4,344		4,344	4,602
Trinity Support and Care Services	802		802	99
True Care Ltd.	162		162	0
TTM Healthcare Ltd.	110		110	31
Tullow Day Care Centre	209	25	234	218
Turas Counselling Services Ltd	444		444	442
Turn2Me	309		309	336
Turners Cross Social Services Ltd	163	15	178	208
TUSLA Child & Family Agency	376		376	680
University College Cork	324		324	0
University College Dublin	253		253	182
University of Limerick	868		868	809
UPMC Aut Even Hospital	0		0	132
Valentia Community Hospital	179		179	170
Victoria Healthcare Organisation Ltd	3,965		3,965	1,392
Village Counselling Service	145		145	148
Vision Ireland (formerly NCBI)	8,595	371	8,966	7,030
Walkinstown Association for People with an Intellectual Disability	113		113	207
Walkinstown Greenhills Resource Centre	299		299	290
Waterford and South Tipperary Community Youth Service	385		385	856
Waterford Area Partnership	232		232	2
Waterford Community Childcare	277		277	234
Waterford Intellectual Disability Association	8,227		8,227	7,428
Well Woman Clinics	502		502	1,027
West Cork Counselling and Support Services	139		139	164
West Limerick Resources Ltd	125		125	206

Name of Agency	Revenue Grants 2024 €000	Capital Grants 2024 €000	Total Grants* 2024 €000	Total Grants* 2023 €000
West Of Ireland Alzheimer Foundation	2,533		2,533	1,439
Westcare Homecare Ltd	3,239		3,239	3,723
Westdoc (GP Out Of Hours Service)	6,894		6,894	6,154
Western Care Association	56,896		56,896	49,727
Western Region Drugs Task Force	467		467	0
Westmeath Community Development Ltd	211		211	192
Westmeath County Council	124		124	82
Wexford Local Development	678		678	406
White Oaks Housing Association Ltd	621		621	448
Whitechurch Addiction Support Programme (WASP)	239		239	335
Wicklow Community Services Company Limited by Guarantee	2,248		2,248	2,508
Wicklow Rural Partnership Ltd.	325		325	78
Willow Health Care Ltd	2,095		2,095	2,098
Windmill Healthcare	1,392		1,392	19
Windmill Therapeutic Training Unit	2,353		2,353	2,057
Youghal Community Health Project	113		113	118
Young Social Innovators Ltd	113		113	117
Youngballymun	257		257	240
Youth Advocacy Programme	467		467	447
Youth For Peace Ltd	150		150	143
Youth Work Ireland	364		364	516
Zenith Health	178		178	0
	7,697,457	**475,094**	**8,172,551**	**7,090,042**

* Additional payments, not shown above, may have been made to some agencies related to services provided.

** Agencies with grants exceeding €100,000 for either Capital or for Revenue, in either of 2023 or 2024 are shown. All other grants are included at "Total Grants under €100,000". Accordingly, the 2023 comparatives above have been re-stated where appropriate.

Appendix 2

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

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

The Board is responsible for ensuring that the HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the Department of Public Expenditure and Reform in August 2016.

The following disclosures are required by the Code:

Employee Short-Term Benefits

Employee short-term benefits in excess of €60,000 are set out in Note 7 of the Annual Financial Statements.

Consultancy Costs*

Consultancy costs include costs of external expert analysis and advice to management which contributes to decision making or policy direction. It excludes outsourced 'business as usual' functions.

	2024 €'000	2023 €'000
Legal Advice	185	224
Tax and Financial advisory	84	87
Public relations/marketing	78	75
Human Resources and Pensions	226	211
Strategic Planning and Business improvement **	35,952	79,493
IT Consultancy	16,440	13,325
Other	8,222	8,097
Total consultancy costs	**61,187**	**101,513**

Total consultancy costs further analysed as follows:

Consultancy costs capitalised	–	–
Consultancy costs charged to Income and Expenditure and Retained Revenue Reserves	61,187	101,513
	61,187	**101,513**

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

** Includes costs related to COVID-19

Legal Costs and Settlements *

The table below provides a breakdown of amounts recognised as expenditure in 2024 in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the HSE which is disclosed in Consultancy costs above.

	2024 €'000	2023 €'000
Legal fees – legal proceedings	29,937	25,704
Conciliation and arbitration payments	463	147
Settlements	276	564
Total	**30,677**	**26,415**

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

The HSE was not involved in any litigation against any state body in 2024 and no costs have been incurred.

The number of cases covered by the above legal costs amounted to 3,103 in 2024 (2023: 2,116).

Additional legal costs and settlements were paid by the HSE's Insurance Company.

Note 11 of the Financial Statements discloses the costs and the future liability in relation to the Clinical Indemnity Scheme.

Travel and Subsistence Expenditure*

Travel and subsistence expenditure is categorised as follows:

	2024 €'000	2023 €'000
Domestic		
– Board**	7	9
– Employees	96,671	90,717
International		
– Board**	2	3
– Employees	1,093	518
Total	**97,773**	**91,246**

* included in Note 8 Non Pay Expenditure, Office and Administration Expenses, Legal and Professional Fees.

** 2024 includes Board members T&S only. The CEO's expenses are disclosed in Note 2.

Hospitality Expenditure*

The aggregate total expenditure incurred in relation to hospitality was €Nil. All entertainment type expenses disclosed in the financial statements relate to Client/Patient clinical programmes and are disclosed under Miscellaneous/Recreation.

* included in Note 8 Non Pay Expenditure, Other Operating Expenses, Recreation.

Statement of Compliance

The HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, 2016 and has put in place procedures to ensure compliance with the Code.

Signed on behalf of the Board

Ciarán Devane
Chairperson

Appendix 3

Income and Expenditure – Revenue and Capital Department of Children, Disability and Equality*

For the year ended 31 December 2024

	Revenue 2024 €'000	Capital 2024 €'000
Income		
Department of Children, Disability and Equality Grants	3,048,161	23,020
Deficit on Revenue Income and Expenditure brought forward	(3,082)	–
Patient Income	5,474	–
Other Income	3,758	–
	3,054,311	23,020
Expenditure		
Pay and Pensions	395,326	–
Non Pay		
Clinical	36,414	–
Patient Transport and Ambulance Services	19,952	–
Primary Care and Medical Card Schemes	515,596	–
Other Client/Patient Services	1,875	–
Grants to Outside Agencies	2,178,835	–
Housekeeping	17,611	–
Office and Administration Expenses	24,986	–
Capital Expenditure on HSE Capital Projects	–	23,020
	2,795,269	23,020
Total Expenditure	3,190,595	23,020
Net Operating (Deficit)/Surplus for the Year	(136,284)	0

* The above values have been extracted from and are included in the primary HSE Statements of Income and Expenditure and the Notes to the Financial Statements.

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