

HEALTH REPAYMENT SCHEME (DONATIONS) FUND

ACCOUNT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	€	€
<u>Income</u>		
Donations	0	0
Returned Bank Fees	0	0
Total Income	<u>0</u>	<u>0</u>
<u>Expenditure</u>		
Bank Charges	0	0
Donations paid over to Long Stay Units	0	0
Total Expenditure	<u>0</u>	<u>0</u>
Surplus / (Deficit) for year	0	0
Surplus / (Deficit) brought forward from previous year	0	0
Surplus / (Deficit) carried forward to following year	0	0

Note 1

The Statement of Accounting Policies and Principles and Note 1 form part of this account.

Stephen Mulvany

Chief Executive Officer, Health Service Executive
16th December 2022

HEALTH REPAYMENT SCHEME (DONATIONS) FUND

BALANCE SHEET AS AT 31 DECEMBER 2021

	2021	2020
	€	€
<u>Assets</u>		
Current Assets		
Bank	0	0
	<hr/>	<hr/>
Net Assets	0	0
<u>Represented By</u>		
Fund	0	0
	<hr/>	<hr/>
Reserves	0	0

The Statement of Accounting Policies and Principles and Note 1 form part of this account.

Stephen Mulvany
Chief Executive Officer, Health Service Executive
16th December 2022

HEALTH REPAYMENT SCHEME (DONATIONS) FUND

STATEMENT OF ACCOUNTING POLICIES AND PRINCIPLES

Background

The Health (Repayment Scheme) Act 2006 provides for a scheme to repay certain charges imposed on persons with full eligibility for in-patient services in Health Service Executive (HSE) long stay facilities and to regulate Patients Private Property Accounts. In accordance with the Act a Special Account was established which is an account with the Paymaster General held in joint names of the HSE and the Minister for Finance. The Special Account was established on 30 June 2006.

In accordance with section 11 of the Act the Health Service Executive established a fund known as the Repayment Scheme (Donations) Fund (the Fund) to be applied for the purposes of providing improvements in public health services provided to dependent older persons and persons with disabilities. The Act provides that an applicant under the repayments scheme may direct that any or all of a repayment due should be paid into the Fund.

Administrative Arrangements

The Fund is administered by the HSE. The HSE offices located in Tullamore and Naas act as receiving agents for the Fund. A separate special bank account was set up by the HSE for the specific purpose of receiving donations and administering any disbursements. The costs of administering the Fund are met by the HSE out of the Special Account. Due to lack of activity on this Donation Fund bank account over recent years this account was closed by Ulster Bank in April 2018.

The governance and control procedures (which encompass the Fund) are set out in the HSE's financial statements.

All of the Donation funds received to date are fully allocated and expended for their intended purposes in accordance with the Health (Repayment Scheme) Act 2006. There are no funds in the account at the end of 2021.

As the last Donation received under the Health Repayment Scheme was in 2012, the HRS unit does not anticipate receipt of any further Donations. In the event a Donation is received, alternative arrangements may be made to accept and transfer amounts through another appropriate HSE bank account.

Basis of Accounting

The account has been prepared on an accruals basis.

Period of Account

The Fund was established on 9 March 2007. The Income and Expenditure Account records the transactions in the period 1 January 2020 to 31 December 2021

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NOTE TO THE ACCOUNT

Note 1

No Donations Received in 2021