

**St. John's Hospital**  
**Financial Statements**  
**For the financial year ended**  
**31 December 2024**

## **St. John's Hospital**

### **Financial Statements 31 December 2024**

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## **St. John's Hospital**

### **General Information**

**Address:** St. John's Square  
New Road  
Limerick  
V94 H272

**Main Bankers:** Bank of Ireland  
125 O'Connell Street  
Limerick

**Auditors:** Grant Thornton  
Chartered Accountants  
& Statutory Audit Firm  
Mill House  
Henry Street  
Limerick

**Solicitors:** Dundon Callanan  
17 The Crecent  
Limerick

## **St. John's Hospital**

### **Responsibilities of the Chief Executive Officer and the Board**

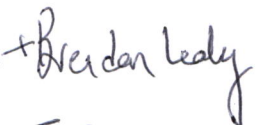
**Year ended 31 December 2024**

The Chief Executive Officer is required by the Hospital Constitution to keep accurate accounts of all receipts and payments on behalf of the Charity and such account shall be audited by the Auditors appointed by the Board. The Board shall approve the annual audited accounts and will furnish the Trustees the annual audited accounts for their review. Copies of the accounts so audited shall be furnished by the Chief Executive Officer to the Authority. The Board is required, in accordance with the guidelines and accounting standards issued by the Department of Health, to:

- (1) Prepare financial statements which give a true and fair view of the results and state of affairs of the hospital,
- (2) Select suitable accounting policies which are consistently applied, identify and explain any departure from accounting standards,
- (3) Make judgements and estimates which are reasonable and prudent,
- (4) Safeguard the assets of the hospital and take reasonable steps for the prevention and detection of fraud.

As a publicly funded body, the Hospital is required to comply with Public Pay Policy and is in full compliance with Public Pay Policy.

**On behalf of the Board:**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.25

## **St. John's Hospital**

### **Statement of the Board Members' Responsibilities in respect of the Annual Financial Statements**

**Year ended 31 December 2024**

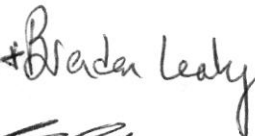
The members of the Board are responsible for preparing the annual financial statements in such form as the Minister for Health may direct and in accordance with accounting standards specified by the Minister.

In preparing the annual financial statements, Board members are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent;
- disclose and explain any material departures from applicable accounting standards; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that St. John's Hospital will continue in business.

The Board members are responsible for ensuring that accounting records are maintained which disclose, with reasonable accuracy at any time, the financial position of St. John's Hospital. The Board members are also responsible for safeguarding the assets of St. John's Hospital and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Board:**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.25

# **Independent Auditor's Report to the Board of St. John's Hospital**

## **Report on the audit of the financial statements**

### **Opinion on the financial statements of St. John's Hospital (the "Hospital")**

In our opinion, St. John's Hospital financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the hospital as at 31 December 2024 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Accounting Standards for Voluntary Hospitals issued by the Department of Health.

The financial statements we have audited comprise the

- Non Capital Income and Expenditure Account;
- Capital Income and Expenditure Account;
- Balance Sheet;
- the Cash Flow Statement; and
- the related notes to the financial statements, including the summary of significant accounting policies.

The relevant financial reporting framework that has been applied in the preparation of the financial statements is applicable law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland) and the Accounting Standards for Voluntary Hospitals issued by the Department of Health, ("the Guidelines").

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)') including ISA (Ireland) 800 and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the hospital in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accountancy Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the hospital. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Independent Auditor's Report to the Board of St. John's Hospital**

### **Material uncertainty related to going concern**

In forming our opinion on the financial statements, which is not modified, we draw attention to disclosure 2 made in the summary of significant accounting policies of the financial statements concerning the hospital's ability to continue as a going concern. At December 2024, the hospital incurred a deficit of €1,320,000 (2023: €3,242,000) with an accumulated deficit of €5,512,000 (2023: €4,192,000) and the net assets amounted to €4,139,000 (2023: €5,490,000) and the net current liabilities of €4,674,000 (2023: €3,356,000).

These conditions along with the matters discussed in disclosure 2 of the summary of significant accounting policies of the financial statements, indicate the existence of a material uncertainty which may cast significant doubt on the hospital's ability to continue as a going concern.

The financial statements have been prepared on a going concern basis which assumes that the hospital will continue in operational existence for the foreseeable future. The validity of these assumptions, as set out in more detail in the note referenced above, is dependent on the hospital obtaining increased funding from the HSE to ensure it can continue to provide healthcare services.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to disclosure 2 of the summary of significant accounting policies to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the hospital to meet the requirements of the Accounting Standards for Statutory Hospitals. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Other information**

Other information comprises information included in the annual report, other than the financial statements and the auditor's report thereon, including the Responsibilities of the Trustees and the Board and the Statement of the Board Members' Responsibilities in respect of the Annual Financial Statements. The Board is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

## **Independent Auditor's Report to the Board of St. John's Hospital**

### **Responsibilities of management and those charged with governance for the financial statements**

As explained more fully in the "Responsibilities of the Chief Executive Officer and the Board" and the "Statement of the Board Members Responsibilities", management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102 and the Accounting Standards for Voluntary Hospitals issued by the Department of Health, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the hospital's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. The auditor will also:

- 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 their 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.
- 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 hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the hospital's

**Independent Auditor's Report to the Board of  
St. John's Hospital**

**Auditor's responsibilities for the audit of the financial statements  
(continued)**

ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the hospital to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor communicates 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 may be identified during the audit.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the hospital's members, as a body, in accordance with the scope of our appointment under the terms of our engagement. Our audit work has been undertaken so that we might state to the hospital's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the hospital and the hospital's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mairead O'Connell (FCA)**

For and on behalf of

**Grant Thornton**

Chartered Accountants & Statutory Audit Firm  
Limerick

Date:

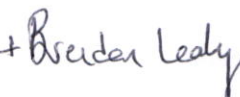
## **St. John's Hospital**

### **Certificate of Chief Executive Officer and Chairperson for the year ended 31 December 2024**

We certify that the financial statements of St. John's Hospital for the financial year ended 31 December 2024 as set out herein are in agreement with the books of account and have been drawn up in accordance with the accounting standards as laid down by the Minister for Health.

These financial statements, which comprise pages 9 to 31 and the statement of accounting policies, on pages 13 to 18, give the true and fair view of the state of affairs of the hospital at 31 December 2024 and of its income and expenditure and cash flow for the year then ended.

#### **On behalf of the Board**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.25

**St. John's Hospital**  
**Non – Capital Income and Expenditure Account for the year ended 31 December 2024**

|                                                                   | Note | 2024<br>€'000 | 2023<br>€'000 |
|-------------------------------------------------------------------|------|---------------|---------------|
| Cumulative Non-Capital Deficit Brought Forward From Previous Year |      | 4,192         | 950           |
| <b>Pay</b>                                                        |      |               |               |
| Salaries                                                          | 25   | 29,927        | 27,553        |
| Superannuation and Gratuities                                     | 25   | 4,416         | 3,876         |
|                                                                   |      | 34,343        | 31,429        |
| <b>Non-Pay</b>                                                    |      |               |               |
| Direct Patient Care                                               | 25   | 5,139         | 4,455         |
| Support Services                                                  | 25   | 3,574         | 3,173         |
| Financial & Administrative                                        | 25   | 2,282         | 1,428         |
|                                                                   |      | 10,995        | 9,056         |
| <b>Gross Expenditure for the Year</b>                             |      | 49,530        | 41,435        |
| Includes Deficit from previous year                               |      |               |               |
| <b>Income</b>                                                     | 25   | 2,196         | 2,070         |
| <b>Net Expenditure for the Year</b>                               |      | 47,333        | 39,365        |
| <b>Determination from HSE</b>                                     |      | 41,821        | 35,173        |
| <b>Deficit Carried Forward to Following Year</b>                  |      | 5,512         | 4,192         |

With the exception of fixed asset depreciation which is dealt with through the Capitalisation Account, all recognised gains and losses for the year ended 31 December 2024 have been included in the Income and Expenditure Account.

The net deficit in both years arises from continuing operations.

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

**On behalf of the Board**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.25

**St. John's Hospital**  
**Capital Income and Expenditure Account for the year ended 31 December 2024**

**Capital Income Sources**

HSE - Capital Grant  
HSE-Charge on non-capital Income & Expenditure  
HSE-Non-Capital Repayment of Loan Capital  
Fund-raising - Capital only  
EU Grants  
Disposal, Net Proceeds of  
Other

**Total Capital Income**

**Capital Expenditure**

Land  
Buildings  
Work-In-Progress  
Equipment  
Vehicles  
Other

**Capital Expenditure- Capitalised**

**Capital Expenditure-Not Capitalised**

**Total Capital Expenditure**

**Opening (Surplus) from previous year**

**Closing (Surplus) to following year**

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 570           | 31            |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| 570           | 31            |

|     |    |
|-----|----|
| -   | -  |
| -   | -  |
| -   | -  |
| 568 | 82 |
| -   | -  |
| -   | -  |
| 568 | 82 |
| -   | -  |
| 568 | 82 |

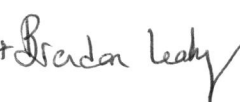
|       |       |
|-------|-------|
| (836) | (887) |
| (838) | (836) |

With the exception of fixed asset depreciation which is dealt with through the Capitalisation Account, all recognised gains and losses for the year ended 31 December 2024 have been included in the Income and Expenditure Account.

The net (surplus) in both years arises from continuing operations.

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

**On behalf of the Board**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.25

**St. John's Hospital**  
**Balance Sheet as at 31 December 2024**

|                                                             | Note | 2024<br>€'000  | 2023<br>€'000  |
|-------------------------------------------------------------|------|----------------|----------------|
| <b><u>Fixed Assets</u></b>                                  |      |                |                |
| Tangible Assets                                             | 12   | 8,813          | 8,846          |
|                                                             |      | 8,813          | 8,846          |
| <b><u>Current Assets</u></b>                                |      |                |                |
| Debtors                                                     | 13   | 316            | 1,683          |
| Stocks                                                      | 14   | 423            | 358            |
| Cash in hand and bank balances                              |      | 7              | 342            |
|                                                             |      | 746            | 2,383          |
| <b><u>Creditors-Amounts Falling Due Within One Year</u></b> |      |                |                |
| Creditors                                                   | 15   | 4,838          | 4,953          |
| Bank loans and overdraft                                    | 16   | 582            | 786            |
| Obligations under Finance Leases                            |      | -              | -              |
|                                                             |      | 5,420          | 5,739          |
| <b>Net Current Liabilities</b>                              |      | <b>(4,674)</b> | <b>(3,356)</b> |
| <b>Total Assets Less Current Liabilities</b>                |      | <b>4,139</b>   | <b>5,490</b>   |
| <b><u>Capital &amp; Reserves</u></b>                        |      |                |                |
| Non-Capital Income & Expenditure Deficit                    |      | (5,512)        | (4,192)        |
| Capital Income & Expenditure Surplus                        |      | 838            | 836            |
| Capitalisation Account                                      | 17   | 8,813          | 8,846          |
|                                                             |      | 4,139          | 5,490          |

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

**On behalf of the Board**

**Brendan Leahy D.D.:**  **Chairperson**

**Emer Martin:**  **Chief Executive Officer**

**Date:** 31.07.24

**St. John's Hospital**  
**Cash Flow Statement as at 31 December 2024**

|                                                               | Note | 2024<br>€'000 | 2023<br>€'000 |
|---------------------------------------------------------------|------|---------------|---------------|
| Net Cash Inflow from Operating Activities                     | 18   | 233           | (522)         |
| <b><u>Returns on Investments and Servicing of Finance</u></b> |      |               |               |
| Interest Paid on Loans and Overdraft                          |      | (11)          | (8)           |
| Interest Paid re Finance Leases                               |      | -             | -             |
| Equity Dividends Received                                     |      | -             | -             |
| Interest Received                                             |      | -             | -             |
| <b>Net Cash (Outflow) from servicing of Finance</b>           |      | <b>(11)</b>   | <b>(8)</b>    |
| <b><u>Capital Expenditure</u></b>                             |      |               |               |
| Expenditure from HSE Capital                                  |      | (568)         | (82)          |
| Add back unpaid Capital Expenditure                           |      | -             | -             |
| Add back movements in finance lease obligations               |      | -             | -             |
|                                                               |      | (568)         | (82)          |
| Capital Expenditure - Not Capitalised                         |      | -             | -             |
| Payments from non-capital, re acquisition of fixed assets     |      | (356)         | (29)          |
| Receipts on sale of fixed assets                              |      | -             | -             |
| <b>Net Cash (Outflow) from Capital Expenditure</b>            |      | <b>(924)</b>  | <b>(111)</b>  |
| <b>Net Cash Inflow (Outflow) before Financing</b>             |      | <b>(702)</b>  | <b>(641)</b>  |
| <b><u>Financing</u></b>                                       |      |               |               |
| HSE Capital grant received                                    |      | 570           | 31            |
| Receipts from other sources -acquisition of fixed assets      |      | -             | -             |
|                                                               |      | 570           | 31            |
| Increase in investments                                       |      | -             | -             |
| Capital element of finance lease rental repayments            |      | -             | -             |
| Cash Inflow from movement in Debt and Lease Financing         |      | -             | -             |
| <b>Net Cash Inflow from Financing</b>                         |      | <b>570</b>    | <b>31</b>     |
| <b>Net Cash Flow</b>                                          |      | <b>(132)</b>  | <b>(610)</b>  |
| Decrease in Cash and Bank                                     | 19   | (335)         | (610)         |
| Increase in Bank Loans < 1 Year & O/D                         | 19   | 203           | -             |
| Increase in Bank Loans > 1 Year                               | 19   | -             | -             |
| <b>Changes in Net Cash</b>                                    |      | <b>(132)</b>  | <b>(610)</b>  |

**St. John's Hospital**  
**Summary of Significant Accounting Policies**

**1. General Information**

St. John's is an acute General Public Voluntary Hospital. The property is vested in Trustees. St. John's Hospital is a Registered Charity under the Charities Act 2009 (Registered Charity No. 20000394) and is administered and managed in accordance with a Hospital Constitution approved by the Charities Regulatory Authority. The Hospital's main address is St. John's Square, New Road, Limerick.

**2. Basis of Accounting**

- (i) The preparation of financial statements in compliance with accounting standards issued by the Financial Reporting Council, including FRS102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS102"), and the Accounting Standards for Statutory Hospitals requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Hospital's accounting policies (see note 2 (iv)).

These accounts were prepared on an accrual's basis under the historical cost convention, as modified for the valuation of fixed assets, in accordance with the accounting standards laid down by the Minister for Health. Those standards also provide that the following, should be treated on a receipts and payment basis: - EU Funds, Road Traffic Accident Income, Out-Patients Charges and minor miscellaneous income.

- (ii) Grants from the Health Service Executive are the amounts for the year allocated by the Health Services Executive up to the date of certification of these accounts by the Chief Executive Officer.
- (iii) The currency used in these financial statements is the Euro denoted by the symbol €.
- (iv) The level of rounding used in presenting amounts in the financial statements is €'000.
- (v) The preparation of the financial statements requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amount of income and expenditure during the reporting period. Management evaluates its estimates and judgements on an ongoing basis. Management bases its estimates and judgements on historical experience on various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates under different assumption or conditions. The following estimate/ judgement is considered important to the portrayal of the Hospital's financial condition:

## **St. John's Hospital**

### **Summary of Significant Accounting Policies**

#### Going concern:

In preparing the financial statements, the directors have assessed the Hospital's ability to continue as a going concern and have a reasonable expectation that the Hospital will continue to operate for the foreseeable future, based on the resources available and ongoing engagement with the HSE.

The directors, together with the HSE, continue to engage in discussions to address a number of significant challenges currently facing the Hospital, including:

- A projected budget variance as at January 2025, after all known and anticipated allocations;
- Ongoing staffing and headcount constraints; and
- The accumulated deficit at end of 31 December 2024

There is a coordinated effort between the directors, the HSE and the Department of Health to resolve these issues and bring the Hospital to a stabilized financial position. The directors are also fully cognisant of their responsibility to manage resources efficiently and are actively working to deliver the cost savings required for 2025 and future periods.

For the year ended 31 December 2024, the Hospital has incurred a deficit of €1,320,000 (2023: €3,242,000) resulting in an accumulated deficit carried forward of €5,512,000 (2023: €4,192,000) and a net asset position of €4,139,000 (2023: €5,490,000) at year end. These losses have primarily arisen from increasing patient support needs and rising costs associated with healthcare delivery. The Hospital is primarily funded by the HSE in delivering its services. These conditions, particularly the recurring deficits and budgetary constraints, represent a material uncertainty that may cast doubt upon the Hospital's ability to continue as a going concern.

Nevertheless, the directors note the HSE's ongoing operational and capital commitment to the Hospital. St John's Hospital is included in the National Capital Development Plan, which provides for the delivery of a new hospital infrastructure by 2031. As part of this the Minister for Health announced on 29 May 2024 that the Hospital will receive funding for a new 78-bed block and major refurbishment works aligned with the Hospital's capital development plan. A preliminary business case has been completed and the design phase is expected to conclude in 2025.

Having considered all relevant factors, including projected cash flows, cost saving initiatives, and the continued support of the HSE, the Board is satisfied that it remains appropriate to prepare the financial statements on a going concern basis. However, the existence of the material uncertainty described above may cast significant doubt on the Hospital's ability to continue as a going concern and,

**St. John's Hospital**  
**Summary of Significant Accounting Policies**

therefore it may be unable to realise its assets and discharge its liabilities in the normal course of business.

The financial statements do not include any adjustments that may be necessary if the Hospital were unable to continue as a going concern.

**3. Fixed Assets**

- (i) The fixed assets are included in the balance sheet at cost or valuation, where the cost of each individual asset is at least €3,809 (computer equipment at least €1,270) and an equivalent credit is included in the balance sheet capitalisation account. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

- (ii) The basis of valuation of the hospital's fixed assets is as follows:

**Land:** As advised by the Department of Health.

**Buildings:** Cost, less accumulated depreciation.

**WIP:** Cost.

**Equipment:** Cost, less accumulated depreciation.

**4. Fixed Assets and Related Capital Account**

In accordance with the guidelines, it is not policy of the hospital to charge depreciation on fixed assets to the income and expenditure account. Instead, depreciation, which is calculated on fixed assets is matched by an equivalent write down in the Capitalisation Account. The following bases and rates apply:

|           |                    |
|-----------|--------------------|
| Land      | No Depreciation    |
| Buildings | 2.5% Straight Line |
| WIP       | No Depreciation    |
| Equipment | 20% Straight Line  |

**St. John's Hospital**  
**Accounting Policies**

**5. Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**6. Pension Scheme**

Contributions from employees who are members of the Voluntary Hospitals Superannuation Scheme are treated as income in accordance with the requirements of the Department of Health. Pension payments under the scheme are charged to the Income and Expenditure Account when paid.

**7. Bad Debts**

Known bad debts are written off and appropriate provision is made for any debts that appear doubtful.

**8. Debtors**

Short term debtors are measured at transaction price including transaction costs, less any impairment.

**9. Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Hospital's cash management.

**10. Creditors**

Short term creditors are measured at transaction price including transactions costs, less any impairment.

**St. John's Hospital**  
**Accounting Policies**

**11. Contingent Liabilities**

There were no material contingent liabilities at 31 December 2024.

**12. Financial instruments**

The Hospital only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and expenditure account.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**St. John's Hospital**  
**Accounting Policies**

**13. Income**

Income is recognised to the extent that it is probable that the economic benefits will flow to the Hospital and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Income should be accrued in respect of in-patients who have been treated during the year and discharged on or before the year-end but for whom bills had not been issued by the year-end. Regarding patients whose stay in hospital ran on from the year of account into the following year, the accrual should be computed on the basis of patient-days up to the year-end.

In line with the Accounting Standards for Voluntary Hospitals laid down by the Minister for Health the following income is recognised on a receipts and payments basis: Road Traffic Accident Income, Out-Patients Charges and minor miscellaneous income.

**14. Capital grants**

Under the performance model where the grant does not impose specified future performance related conditions on Saint John's Hospital, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance related conditions on Saint John's Hospital, it is recognised in income only when the performance related conditions are met. Where grants are received prior to meeting the revenue recognition criteria, they are recognised as a liability.

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 1: Insurance

#### Medical Defence

(a) Consultants

(b) NCHDs

#### **Other**

Public Liability

Employers Liability

Property

Other

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| 36            | 29            |
| 37            | 40            |
| 73            | 69            |

### Note 2: Misc. Non-Capital Expenditure On Capital Projects

Land

Buildings

Work-In-Progress

Equipment

Vehicles

Other

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| -             | -             |
| -             | -             |
| -             | 29            |
| -             | -             |
| -             | -             |
| -             | 29            |

### Note 3: Miscellaneous Expenses

Security

Publications etc.

Membership / Subscriptions etc.

Interest on Late Payments

Education / Training

Shop / Restaurant Purchases

Other

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 267           | 205           |
| -             | -             |
| -             | 3             |
| -             | -             |
| 135           | 72            |
| -             | -             |
| 35            | 178           |
| 437           | 458           |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 4: Analysis of Patient Income

#### In-Patients

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

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| (21)          | 128           |
| 789           | 472           |
| -             | -             |
| -             | -             |
| 768           | 600           |
| 292           | 271           |
| -             | -             |
| 292           | 271           |

#### Out-Patients

Statutory Accident & Emergency Charges  
Other Out-Patient Charges

|       |     |
|-------|-----|
| 1,060 | 871 |
|-------|-----|

### Total Patient Income

### Note 5: Income From External Agencies

Laboratory  
Pathology  
Radiology  
Commissioning Services  
Other

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |

### Note 6: Other Income (Non-Capital)

Shop / Restaurant Sales  
Car Parking  
Public Telephones  
Pharmacy / stores sales - Staff & Patients  
Recoverables  
Insurance Claims  
Fas Grants  
Rents / Licenses / Franchises  
PP Admin. Charges  
Fund Raising - Non-Capital only  
Sundries  
Equity Dividend Received  
Interest received

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| 11            | 208           |
| -             | -             |
| -             | -             |
| 11            | 208           |

## St. John's Hospital

### Notes to the Financial Statements – 31 December 2024

#### Note 7: Summary Pay Analysis (Memorandum Only)

|                                   | 2024<br>€'000 | 2023<br>€'000 |
|-----------------------------------|---------------|---------------|
| Basic Pay                         | 20,790        | 17,475        |
| Overtime                          | 851           | 1,011         |
| Premium Pay                       | 1,323         | 925           |
| Shift Allowance                   | -             | -             |
| Holiday / Public Holiday Premiums | 226           | 387           |
| Higher Degree                     | -             | -             |
| Special Nursing                   | 406           | 328           |
| On call / Standby                 | 315           | 273           |
| PRSI Employer                     | 2,505         | 2,138         |
| Travel Allowance                  | 11            | -             |
| Other                             | 7,916         | 8,892         |
|                                   | <b>34,343</b> | <b>31,429</b> |

#### Note 8: Reconciliation of Expenditure to Cost of Services (Memorandum Only)

|                                              | 2024<br>€'000 | 2023<br>€'000 |
|----------------------------------------------|---------------|---------------|
| Net Expenditure - Current Year               | 43,141        | 38,415        |
| <b><u>Deduct</u></b>                         |               |               |
| Purchase of Equipment from Non-Capital       | 355           | -             |
| Funding of Capital Projects from Non-Capital | -             | -             |
| Loan Repayments - Principal Only             | -             | -             |
| Depreciation on Disposal                     | -             | -             |
| <b>Total Deductions</b>                      | 355           | -             |
| <b>Sub-Total</b>                             | 42,786        | 38,415        |
| <b><u>Add-Back</u></b>                       |               |               |
| Depreciation charge for Year                 | 956           | 872           |
| <b>Running Cost of Service</b>               | <b>43,742</b> | <b>39,287</b> |

#### Note 9: Road Traffic Accident (Memorandum Only)

|                                     | 2024<br>€'000 | 2023<br>€'000 |
|-------------------------------------|---------------|---------------|
| Balance at 1 January                | -             | -             |
| Bills Issued in Respect of the Year | -             | -             |
| Less Cash Received during the Year  | -             | -             |
| Less Waivers and other Write-Offs   | -             | -             |
| <b>Balance at 31 December</b>       | <b>-</b>      | <b>-</b>      |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 10: Statement of Advances & Balances Due From HSE Non-Capital & Capital

#### Non-Capital

Total notified non-capital determination for the year  
Less: Remittances from HSE Non-Capital in the year  
Balance due from HSE in respect of the year

Balance due from HSE re previous year @ 1 Jan  
Less: Remittances from HSE in year re: previous year  
Balance due from HSE re previous year @ 31 Dec

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 41,821        | 35,173        |
| (42,156)      | (34,362)      |
| (335)         | 811           |
| 811           | 3,742         |
| 811           | (3,742)       |
| -             | -             |

#### **Total Balance of Approved Non-Capital**

#### **Determinations Due From HSE**

#### Capital

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

Balance due from HSE re previous year @ 1 Jan.  
Less: Remittances from HSE in year re: previous year  
Balance due from HSE re previous year @ 31 Dec

|       |     |
|-------|-----|
| (335) | 811 |
|-------|-----|

|       |    |
|-------|----|
| 570   | 31 |
| (551) | -  |
| 19    | 31 |
| 122   | 91 |
| 31    | -  |
| 91    | 91 |

#### **Total Balance of Capital Grants Due From HSE**

#### **Gross Total Due From HSE Capital & Non-Capital**

|     |     |
|-----|-----|
| 109 | 122 |
|-----|-----|

|       |     |
|-------|-----|
| (226) | 933 |
|-------|-----|

### Note 11: Purchase of Equipment and Vehicles From Non-Capital Account (Capitalised)

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

Vehicles Purchased

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| 268           | 29            |
| -             | -             |
| 21            | -             |
| -             | -             |
| -             | -             |
| -             | -             |
| 66            | -             |
| 356           | -             |
| -             | -             |
| 356           | 29            |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 12: Schedule of Fixed Assets and Depreciation

|                                    |                  | Land  | Buildings | Equipment | Total  |
|------------------------------------|------------------|-------|-----------|-----------|--------|
|                                    |                  | €'000 | €'000     | €'000     | €'000  |
| <b>Cost/ Valuation at</b>          | <b>1-Jan-24</b>  | 199   | 14,504    | 8,957     | 23,660 |
| Transfers from Work-In-Progress    |                  | -     | -         | -         | -      |
| Sub-Total                          |                  | 199   | 14,504    | 8,957     | 23,660 |
| Additions From Capital             |                  | -     | -         | 568       | 568    |
| Additions From Non-Capital         |                  | -     | -         | 356       | 356    |
| Disposals during the year          |                  | -     | -         | -         | -      |
| <b>Cost / Valuation at</b>         | <b>31-Dec-24</b> | 199   | 14,504    | 9,881     | 24,584 |
| <b>Accumulated Depreciation at</b> | <b>1-Jan-24</b>  | -     | 6,577     | 8,238     | 14,815 |
| Depreciation charge for year       |                  | -     | 362       | 594       | 956    |
| Disposals–Accumulated Depreciation |                  | -     | -         | -         | -      |
| <b>Accumulated Depreciation at</b> | <b>31-Dec-24</b> | -     | 6,939     | 8,832     | 15,771 |
| <b>Net Book Amount at</b>          | <b>31-Dec-24</b> | 199   | 7,566     | 1,048     | 8,813  |
| <b>Net Book Amount at</b>          | <b>1-Jan-24</b>  | 199   | 7,928     | 719       | 8,846  |

### Valuation of Fixed Assets

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 13: Debtors

|                                            | 2024<br>€'000 | 2023<br>€'000 |
|--------------------------------------------|---------------|---------------|
| HSE – Revenue Grants Due                   | (335)         | 811           |
| HSE – Capital Grants Due                   | 109           | -             |
| HSE Debtors                                | (226)         | 811           |
| HSE Mid-West<br>Capital                    | -             | 122           |
| HSE Mid-West Non-<br>Capital               | 5             | -             |
| Patients (Closing Ledger Balance)          | 461           | 719           |
| Less: Provision for bad and doubtful debts | (180)         | (509)         |
| Other                                      | 3             | 215           |
| Prepayments                                | 253           | 325           |
| Non-HSE & Non-HSE Mid- West Debtors        | 537           | 750           |
| <b>Total Debtors</b>                       | <b>316</b>    | <b>1,683</b>  |

An impairment loss of €180,036 (2023: €507,759) was recognised against trade debtors.

### Note 14: Stocks

|                               | 2024<br>€'000 | 2023<br>€'000 |
|-------------------------------|---------------|---------------|
| Drugs & Medicines             | 142           | 149           |
| Blood & Blood Products        | -             | -             |
| Medical Gases                 | -             | -             |
| Medical & Surgical Supplies   | 256           | 183           |
| Sterile Supplies              | -             | -             |
| Pathology Supplies            | -             | -             |
| X-Ray / Imaging               | 11            | 11            |
| Provisions                    | -             | -             |
| Laundry / Cleaning            | 9             | 9             |
| Bedding / Clothing            | -             | -             |
| Furniture / Crockery          | -             | -             |
| Heat / Power / Light Supplies | -             | -             |
| Maintenance Supplies          | -             | -             |
| Office Supplies               | 3             | 6             |
| Computer Supplies             | 2             | -             |
| Shop                          | -             | -             |
|                               | <b>423</b>    | <b>358</b>    |

An impairment loss of €Nil (2023: €Nil) was recognised in direct patient care against stock during the year due to slow-moving and obsolete stock. In the opinion of the Board the replacement cost of the stock did not differ significantly from the figure shown.

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 15: Creditors

Creditors - Capital  
Creditors - Non-Capital  
PAYE and PRSI  
Wages and Salaries  
Other

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| -             | -             |
| 1,569         | 1,277         |
| 815           | 1,566         |
| 1,030         | 954           |
| 1,424         | 1,156         |
| 4,838         | 4,953         |

### Note 16: Bank - Within One Year

Bank overdraft

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 582           | 786           |
| 582           | 786           |

### Note 17: Capitalisation Account

Balance at beginning of year

#### Additions

Capital Expenditure  
Non-Capital Expenditure  
**Sub-Total Additions**

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 8,846         | 9,607         |
| 568           | 82            |
| 356           | 29            |
| 924           | 111           |

#### Disposals

At cost

#### **Sub-Total Disposals**

|   |   |
|---|---|
| - | - |
|---|---|

#### Less

Disposals  
Depreciation for the year  
**Sub-Total Deductions**

|     |     |
|-----|-----|
| -   | -   |
| 957 | 872 |
| 957 | 872 |

### **Balance at year-end**

|       |       |
|-------|-------|
| 8,813 | 8,846 |
|-------|-------|

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 18: Note To The Cash Flow Statement

|                                                                        |            |              |
|------------------------------------------------------------------------|------------|--------------|
| (Deficit) Non-Capital                                                  | (5,512)    | (4,192)      |
| Add back deficit brought forward                                       | 4,192      | 950          |
| (Deficit) for current year                                             | (1,320)    | (3,242)      |
| Deduct repayment of loan (Capital element) charged against non-capital | -          | -            |
| Deduct Interest and Dividend Income                                    | -          | -            |
| Add back purchase of equipment from non-capital                        | 356        | 29           |
| Add back Interest charged against non-capital                          | 11         | 8            |
| (Increase) in Stocks                                                   | (65)       | (9)          |
| Decrease/(Increase) in HSE Debtors (Non-Capital)                       | 1,146      | 2,934        |
| (Increase) in HSE Mid-West Debtors                                     | (4)        | (60)         |
| Decrease in Non-HSE and Non-HSE Mid-West Debtors                       | 225        | 220          |
| Increase in Creditors                                                  | (116)      | (402)        |
| <b>Net Cash Inflow from Operating Activities</b>                       | <b>233</b> | <b>(522)</b> |

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| (5,512)       | (4,192)       |
| 4,192         | 950           |
| (1,320)       | (3,242)       |
| -             | -             |
| -             | -             |
| 356           | 29            |
| 11            | 8             |
| (65)          | (9)           |
| 1,146         | 2,934         |
| (4)           | (60)          |
| 225           | 220           |
| (116)         | (402)         |
| 233           | (522)         |

### Note 19: Analysis of Changes in Net Debt

Cash in Hand and Bank Balances  
Bank Overdraft

#### Bank Loans

Debt Due within one year  
Debt Due after one year

Finance Leases : within one year  
Finance Leases : from 2 to 5 years

| At 1<br>Jan '24<br>€'000 | Cash<br>Flow<br>€'000 | Non Cash<br>Changes<br>€'000 | At 31<br>Dec '24<br>€'000 |
|--------------------------|-----------------------|------------------------------|---------------------------|
| 342                      | (335)                 | -                            | 7                         |
| (785)                    | 203                   | -                            | (582)                     |
| (443)                    | (132)                 | -                            | (575)                     |
| -                        | -                     | -                            | -                         |
| -                        | -                     | -                            | -                         |
| -                        | -                     | -                            | -                         |
| -                        | -                     | -                            | -                         |
| -                        | -                     | -                            | -                         |
| (443)                    | (132)                 | -                            | (575)                     |

## St. John's Hospital

### Notes to the Financial Statements – 31 December 2024

#### **Note 20: Reconciliation of Net Cash inflow to Movement in Net Debt**

(Decrease)/Increase in cash in the year  
 Cash Inflow/(Outflow) from increase/(decrease) in debt and lease financing  
 Changes in net cash resulting from cash flow  
 New Finance Leases taken out in the year  
 Changes in Net Cash  
 Net Cash/ (Debt) at beginning of year  
**Net Cash at end of year**

| <b>2024</b><br><b>€'000</b> | <b>2023</b><br><b>€'000</b> |
|-----------------------------|-----------------------------|
| (132)                       | (610)                       |
| -                           | -                           |
| (132)                       | (610)                       |
| -                           | -                           |
| (132)                       | (610)                       |
| (443)                       | 167                         |
| (575)                       | (443)                       |

#### **Note 21: Taxation**

St. John's is an acute General Public Voluntary Hospital. The Hospital is not liable to tax as the Revenue Commissioners are satisfied that it should be recognised as a body established for charitable purposes only (20000394), qualifying for the exemptions available under Section 208 of the Taxes Consolidation Act, 1997.

#### **Note 22: Related Parties**

No transactions with related parties occurred requiring financial statement disclosure.

Total key management personnel compensation was €224,434 (2023: €182,890). Key management personnel compensation comprises the Chief Executive Officer and the Deputy CEO.

#### **Note 23: Post Balance Sheet Events**

There have been no significant events affecting the company since the year end.

#### **Note 24: Approval of financial statements**

The board of directors approved these financial statements for issue on

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 25: Non-Capital Income & Expenditure - Details

#### **Pay**

|                                            |
|--------------------------------------------|
| Management / Administration                |
| Medical / Dental I (NCHDs)                 |
| Medical / Dental II (Consultants)          |
| Nursing                                    |
| Paramedical                                |
| Catering & Housekeeping / Support Services |
| Maintenance / Technical                    |

| 2024<br>€'000 | 2023<br>€'000 |
|---------------|---------------|
| 4,623         | 4,089         |
| 3,198         | 2,496         |
| 1,926         | 2,277         |
| 11,975        | 11,168        |
| 2,129         | 1,796         |
| 3,640         | 3,169         |
| 2,436         | 2,558         |
| 29,927        | 27,553        |
| 3,918         | 3,508         |
| 498           | 368           |
| -             | -             |
| 4,416         | 3,876         |

|                        |
|------------------------|
| Pensions & Refunds     |
| Gratuities / Lump Sums |
| Others                 |

|        |        |
|--------|--------|
| 34,343 | 31,429 |
|--------|--------|

#### **Non-Pay**

##### **Direct Patient Care**

|                                                 |
|-------------------------------------------------|
| Drugs & Medicines                               |
| Blood & Blood Products                          |
| Medical Gases                                   |
| Medical & Surgical Supplies                     |
| Other Medical Equipment                         |
| Other Medical Equipment Supplies / Contracts On |

|       |       |
|-------|-------|
| 1,106 | 1,139 |
| 276   | 237   |
| 57    | 52    |
| 2,605 | 2,375 |
| 268   | 99    |
| 827   | 553   |
| 5,139 | 4,455 |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 25: Non-Capital Income & Expenditure – Details (continued)

|                                                      | 2024<br>€'000 | 2023<br>€'000 |
|------------------------------------------------------|---------------|---------------|
| <b><u>Support Services</u></b>                       |               |               |
| X-Ray / Imaging Equipment                            | -             | -             |
| X-Ray / Imaging supplies / Contracts On              | 661           | 610           |
| Laboratory Equipment                                 | -             | -             |
| Laboratory Supplies / Contracts On                   | 170           | 155           |
| Catering Equipment                                   | 21            | -             |
| Catering Provisions / Contracts On                   | 444           | 431           |
| Heat, Power & Light                                  | 425           | 350           |
| Laundry , Cleaning & Washing Equipment               | -             | -             |
| Laundry , Cleaning & Washing Supplies / Contracts On | 1,136         | 1,031         |
| Furniture, Crockery & Hardware                       | 23            | 89            |
| Bedding & Clothing                                   | 38            | 61            |
| Maintenance Equipment                                | -             | -             |
| Maintenance Materials Supplies / Contracts On        | 587           | 390           |
| Farm & Garden Equipment                              | -             | -             |
| Farm Supplies / Contracts On                         | 2             | 5             |
| Travel & Subsistence                                 | 16            | 11            |
| Transport of Patients                                | 51            | 40            |
| Vehicles Purchases                                   | -             | -             |
| Vehicles Supplies / Contracts On                     | -             | -             |
|                                                      | 3,574         | 3,173         |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 25: Non-Capital Income & Expenditure – Details (continued)

| Financial And Administrative                   | 2024<br>€'000 | 2023<br>€'000 |
|------------------------------------------------|---------------|---------------|
| <b>Loan Repayment Principal</b>                |               |               |
| Non-Capital                                    | -             | -             |
| Capital                                        | -             | -             |
| Finance Lease Repayment-Principal Element      | -             | -             |
| <b>Bank Interest</b>                           |               |               |
| Overdraft                                      | -             | -             |
| Non-Capital Loan                               | 1             | -             |
| Capital Loan                                   | -             | -             |
| Finance Lease Repayment-Interest Element       | -             | -             |
| Bank Charges                                   | 10            | 8             |
| <b>Other</b>                                   |               |               |
| Insurance - Medical Defense                    | -             | -             |
| Insurance - Other                              | 73            | 69            |
| Audit                                          | 36            | 7             |
| Legal                                          | 10            | -             |
| Office Expenses (Rent & Rates, Postage, Phone) | 192           | 157           |
| Office Supplies / Contracts On                 | 733           | 276           |
| Computer Equipment                             | 66            | -             |
| Computer Supplies / Contracts On               | 461           | 633           |
| Professional Services                          | 532           | 350           |
| Bad Debts written off                          | 60            | -             |
| Adjustment to Doubtful Debts Provision         | (328)         | (530)         |
| Misc. Non-Capital Exp. on Capital Projects     | -             | -             |
| Miscellaneous Expenses                         | 437           | 458           |
|                                                | 2,282         | 1,428         |
| <b>Total Non-Pay</b>                           | 10,995        | 9,056         |
| <b>Total Gross Expenditure</b>                 | 45,338        | 40,485        |

# St. John's Hospital

## Notes to the Financial Statements – 31 December 2024

### Note 25: Non-Capital Income & Expenditure – Details (continued)

|                               | 2024<br>€'000 | 2023<br>€'000 |
|-------------------------------|---------------|---------------|
| <b>Income</b>                 |               |               |
| <b>Patient Income</b>         |               |               |
| In-Patient                    | 768           | 600           |
| Out-Patient                   | 292           | 271           |
|                               | 1,060         | 871           |
| <b>Other Income</b>           |               |               |
| Superannuation                | 468           | 435           |
| Other Payroll Deductions      | 551           | 447           |
| RTA Receipts                  | -             | -             |
| Income from External Agencies | -             | -             |
| Canteen Receipts              | 107           | 109           |
| Other Income (Non-Capital)    | 10            | 208           |
| <b>Total Income</b>           | 2,196         | 2,070         |
| <b>Net Expenditure</b>        | 43,141        | 38,415        |