



Ag Rialáil Gairmithe Sláinte
agus Cúraim Shóisialaigh
Regulating Health +
Social Care Professionals

Report and Financial Statements for the year ended 31 December 2021

An Chomhairle um Ghairmithe Sláinte agus Cúraim Shóisialaigh
Health and Social Care Professionals Council

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Information

Members of the Council

Mo Flynn	Chairperson
John F. Scott	Deputy Chairperson
David Irwin	
Paul Lyng	
James Forbes	
Carmel Smith	
Sinead Fitzgerald	(term ended 20/07/2021)
Joe Martin	(term ended 20/03/2021)
Tony McAleer	(term ended 20/03/2021)
Gerard Walshe	(term ended 13/02/2021)
Brian Lee	(resigned 20/03/2021)
Treasa Campbell	
John O'Mullane	(term ended 20/03/2021)
Anne Horgan	(term ended 20/03/2021)
Fred Powell	
Stephanie Manahan	
Owen Blee	
Barry Downes	(resigned 17/06/2021)
Irene Regan	(appointed 06/01/2021)
Julia Shaw	
John Weldon	(term ended 10/02/2021)
Margaret Boland	
Mary Tumelty	
Tom Rooney	(resigned 16/06/2022)
Mary Ann Therese Flynn	(appointed 14/02/2021)
Gabrielle Fitzpatrick	(term expired 04/08/2022)
Claire Hogan	
Barry O'Brien	(resigned 16/06/2022)
Maureen Carolan	
Patricia Jordan	
Rachel Mooney	
Aisling Timoney	
Genevieve O'Halloran	(term ended 08/05/2022)
Michael O'Keeffe	(appointed 21/03/2021)
Emma Gonoud	(appointed 31/03/2021)
Alan Hughes	(resigned 09/12/2021)
Michael Redmond	(appointed 15/07/2021)
Caroline Byrne	(appointed 04/11/2021)
Paula O'Shea	(appointed 04/11/2021)
Rona McLaughlin	(appointed 04/11/2021)

Information

Senior Management Team

Chief Executive Officer	Ginny Hanrahan
Deputy Registrar and Head of Strategy and Policy	Aoife Sweeney (resigned 01/04/2022)
Head of Corporate Services	Debbie Massey (retired 30/07/2021)
	Roger McGlynn (acting 03/08/2021 – 17/10/2021)
	Kenneth Daly (appointed 18/10/2021)
Head of Legal Affairs and Fitness to Practice	Claire Millrine (resigned 25/02/2022)
	Erica Champ (appointed 22/08/2022)
Head of Registration	Paul Byrne
Head of Recognition	Margaret Hynds O’Flanagan
Head of Education Quality Assurance	Claire O’Cleary (to 11/04/22)
	Catherine Byrne (acting from 21/03/22)

Headquarters

CORU - Health and Social Care Professionals Council
George’s Court, Infinity Building, George’s Lane, Smithfield,
Dublin 1, D07 E98Y.

Auditor

Comptroller and Auditor General
3A Mayor Street Upper,
Dublin 1, D01 PF72.

Accountants

Crowleys DFK,
Chartered Accountants,
16/17 College Green,
Dublin 2, D02 V078.

Governance Statement and Council Members' Report

Governance

The Health and Social Care Professionals Council was established under the Health and Social Care Professionals Act 2005. The functions of the Council are set out in section 8 of this Act. The Council is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of Health and Social Care Professionals Council are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Council and must ensure that all Council members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Council and management of Health and Social Care Professionals Council.

Council Responsibilities

The work and responsibilities of the Council are set out in the Health and Social Care Professionals Act 2005, which also contain the matters specifically reserved for Council decision. Standing items considered by the Council include:

- > Declarations of interest,
- > Risk,
- > Reports from committees,
- > Financial report/management accounts, and Performance reports.

Governance Statement and Council Members' Report

Section 21 of the Health and Social Care Professionals Act 2005 requires the Health and Social Care Professionals Council to keep, in such form as may be approved by the Minister for Health, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Health and Social Care Professionals Council is required to:

- > select suitable accounting policies and apply them consistently,
- > make judgements and estimates that are reasonable and prudent,
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- > state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with section 21 of the Health and Social Care Professionals Act 2005. The maintenance and integrity of the corporate and financial information on the Health and Social Care Professionals Council's website is the responsibility of the Council.

The Council is responsible for approving the annual plan and budget. Evaluation of the performance of the Health and Social Care Professionals Council by reference to the annual plan and budget was carried out by the Audit, Risk and Governance Committee and the Finance and General Purpose Committees who report to the Council.

The Council is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council considers that the financial statements of Health and Social Care Professionals Council give a true and fair view of the financial performance and the financial position of Health and Social Care Professionals Council at 31 December 2021, except for non-compliance with the requirement of FRS 102 in relation to retirement benefits entitlements, as directed by the Minister for Health.

Governance Statement and Council Members' Report

Council Structure

The Council consists of a Chairperson, Deputy Chairperson and twenty-six ordinary members, all of whom are appointed by the Minister for Health. The members of the Council were appointed for a period of four years and meet on a monthly basis. The table below details the appointment period for current members:

Council Member	Role	Date Appointed
Mo Flynn	Chairperson	01/12/2020
John F Scott	Deputy Chair	21/03/2021
David Irwin		27/03/2019
Paul Lyng		27/03/2019
James Forbes		25/04/2019
Carmel Smith		24/11/2019
Treasa Campbell		21/03/2021
Fred Powell		21/03/2021
Stephanie Manahan		21/03/2021
Owen Blee		15/06/2019
Irene Regan		06/01/2021
Julia Shaw		16/10/2021
Margaret Boland		21/03/2021
Mary Tumelty		24/11/2019
Claire Hogan		18/12/2020
Mary Ann Therese Flynn		14/02/2021
Maureen Carolan		26/11/2020
Patricia Jordan		26/11/2020
Rachel Mooney		26/11/2020
Aisling Timoney		26/11/2020
Michael O'Keeffe		21/03/2021
Emma Gonoud		31/03/2021
Michael Redmond		15/07/2021
Caroline Byrne		04/11/2021
Paula O'Shea		04/11/2021
Rona McLaughlin		04/11/2021

Governance Statement and Council Members' Report

The following members of Council were appointed (A) reappointed (R); Genevieve O'Halloran (A) 18 February 2021, Michael O'Keeffe (A) 21 March 2021, Emma Gonoud (A) 31 March 2021 (R) 23 September 2022, Michael Redmond (A) 17 July 2021, Caroline Byrne (A) 04 November 2021, Rona McLaughlin (A) 04 November 2021, Paula O'Shea (A) 04 November 2021, Irene Regan (A) 25 April 2019 (R) 06 January 2021, Mary Ann Therese Flynn (A) 15 May 2020 (R) 14 February 2021, Julia Shaw (A) 23 May 2019 (R) 16 October 2021, John F Scott (A) 17 April 2018 (R) 21 March 2021, Stephanie Manahan (A) 17 April 2018 (R) 21 March 2018, Margaret Boland (A) 27 March 2019 (R) 21 March 2021 and Claire Hogan (A) 18 December 2020 (R) 05 April 2022.

The Council conducted an Annual Governance Appraisal in December 2021.

Governance Statement and Council Members' Report

Registration Boards

Registration Boards are established to protect the public by promoting high standards of professional conduct and professional education, training and competence among registrants of the designated professions. The following Registration Boards are operating in 2021 in the Health and Social Care Professionals Council:

1. Dietitians Registration Board *
2. Medical Scientists Registration Board
3. Occupational Therapists Registration Board *
4. Optical Registration Board *
5. Physiotherapists Registration Board *
6. Psychologists Registration Board
7. Radiographers Registration Board *
8. Social Care Workers Registration Board
9. Social Workers Registration Board *
10. Speech and Language Therapists Registration Board *
11. Podiatrists Registration Board
12. Counsellors and Psychotherapists Board.

* registering professionals in 2021

The Council has established six committees, as follows:

1. Audit, Risk and Governance Committee (ARGC):

comprises of six members of which three are Council members. The role of the Audit, Risk and Governance Committee (ARGC) is to support the Council in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARGC is independent from the financial management of the organisation.

In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARGC reports in writing to the Council after each meeting, and formally in writing annually. The members of the Audit, Risk and Governance Committee are: Margaret Boland (Chairperson), Paul Lyng, and John F Scott (Council Members), Laura Brien, Ray Dolan and Elaine Sheridan (External members). There were five meetings of the ARGC in 2021.

2. Finance and General Purposes Committee (FGPC):

comprises of five Council members. The role of this committee is to provide an independent appraisal structure within CORU to measure and evaluate its financial performance, and the allocation of resources and budgets. The members of this committee are Michael O'Keeffe (Chairperson) John F. Scott, Owen Blee, Mary Ann Therese Flynn and Michael Redmond. There were seven meetings of the FGPC in 2021.

3. Registration and Recognition Committee (RC):

comprises of four members, of which three are Council members. The role of this committee is to advise Council on policies and procedures in relation to registration and qualifications recognition (as Competent Authority). The members of this committee are: Fred Powell (Chairperson), James Forbes and Patricia Jordan (Council members) and Gabrielle Fitzpatrick (External Member). There were four meetings of the RC in 2021.

4. Education Committee (EC):

comprises of eight members, of which three are Council members. The role of this committee is to advise Council on policies and procedures in relation to education, training and continuing professional development. The members of this committee are: Treasa Campbell (Chairperson), Carmel Smith and Irene Regan (Council members), Ann Kearney, Odhrán Allen, Kenneth Freeman, Rena Young and Stephen Swanton (External members). There were four meetings of the EC in 2021.

5. Professional Performance Advisory Committee (PPAC):

comprises of five members of which four are Council members. The role of this committee is to assist and advise Council in a number of key areas including fitness to practise. The members of this committee are Stephanie Manahan (Chairperson), Mary Tumelty, Maureen Carolan, Aisling Timoney (Council members), and Sara Van den Bergh (External member). There were four meetings of the PPAC in 2021.

6. Nomination Committee (NC):

comprises of four members of which three are Council members. The role of this committee is to lead the process for Committee appointments and make recommendations to Council. The members of this committee are: Margaret Boland, Emma Gonoud and Rachel Mooney, (Council members) and Miriam O’Callaghan (External member) There were four meetings of the NC in 2021.

Governance Statement and Council Members' Report

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Council and Committee meetings for 2020 is set out below including the fees and expenses received by each member:

Number of meetings	Council 10	ARGC 4	FC 7	RC 4	EC 4	PPAC 4	NC 4	Fees 2021 €	Expenses 2021 €
Mo Flynn	10							9,726	-
John F Scott	5	1/2	6					-	-
David Irwin	9				4	2		-	-
Paul Lyng	9	4						-	-
James Forbes	8			4			3	-	-
Carmel Smith	8				4			-	-
Sinead Fitzgerald	5/5							-	-
Joe Martin	2/2		2/2					-	-
Tony McAleer	2/2							-	-
Gerard Walshe	0/1							-	-
Brian Lee	0/2							-	-
Treasa Campbell	9				4			-	-
John O'Mullane	2/2				1/1	1		-	-
Anne Horgan	2/2							-	-
Fred Powell	10			4	3			-	-
Stephanie Manahan	7	3				4		-	-
Owen Blee	10		5/5					-	-
Barry Downes	1/4		3/3					-	-
Irene Regan	9				1/1			-	-
Julia Shaw	8							-	-
John Weldon	1/2							-	-
Margaret Boland	7	4					3	-	-
Mary Tumelty	7					3		-	-
Tom Rooney	4							-	-
Mary Ann Flynn	6		2/5					-	-
Barry O'Brien	8						1/3	-	-
Gabrielle Fitzpatrick	9			4				-	-
Claire Hogan	6							-	-
Patricia Jordan	9			2				-	-
Maureen Carolan	8					2		-	-
Rachel Mooney	7						2/2	-	-
Alan Hughes	3/4							-	-
Aisling Timoney	7/9					2		-	-
								9,726	-

As per the Health and Social Care Professionals Act 2005, Council members do not receive any fees. The Chairperson, Mo Flynn, received a stipend during 2021.

Governance Statement and Council Members' Report

Key Personnel Changes

Six members of the Council's serving terms ended during the year. In accordance with the Health and Social Care Professionals Act 2005 the Minister appointed eight new members. There was also one new appointment to the senior management team during the year – Kenneth Daly, Head of Corporate Services replacing Debbie Massey who retired during the year.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Council is responsible for ensuring that Health and Social Care Professionals Council 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:

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2021 €	2020 €
Legal Fees – General and Enforcement	75,588	114,026
Strategic Procurement Plan	20,000	20,000
Organisation Development and Internal Audit	3,770	83
Internal Audit	99,252	53,063
Health and Safety Management	165	1,266
Public Affairs and Communications	36,671	57,371
Human Resources	6,197	5,138
Total consultancy costs	241,643	250,947
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	241,643	250,947
Total	241,643	250,947

Governance Statement and Council Members' Report

Legal Costs and Settlements

There were no legal costs to be disclosed relating to legal proceedings or settlements. The legal fees incurred by the Council in the execution of its legislative functions are set out in note 9 of the financial statements.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2021 €	2020 €
Domestic		
> Council*	-	11,562
> Committees	426	2,068
> Registration Board	780	16,412
> Employees	2,201	6,068
International		
> Council	-	3,676
> Committees	-	-
> Registration Board	-	-
> Employees	-	6,066
Total	3,407	45,852

* includes travel and subsistence of €nil paid directly to Council members in 2021. The balance of €nil relates to expenditure paid by the Health and Social Care Professionals Council on behalf of the Council members. Also includes €nil in respect of election costs.

Hospitality Expenditure

The Statement of Income and Expenditure Account includes the following hospitality expenditure:

	2021 €	2020 €
Staff hospitality	5,980	1,180
Client hospitality	-	-
Total	5,980	1,180

Governance Statement and Council Members' Report

Statement of Compliance

Health and Social Care Professionals Council has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exception:

There are currently 12 individual Registration Boards for Health and Social Care Professionals in Ireland. These are independent decision-making bodies established under Part 3 of the Act with their own prescribed powers and functions. The overall thrust of the Act is directed to allowing a fairly substantial degree of autonomy to Registration Boards. The Health and Social Care Professionals Act 2005 Part 2 Section 8 specifies the “functions and powers of Council.” Council is the recognised governing body within CORU and has full and complete responsibility for all financial matters. The Boards are not given separate or independent budgets. Part 3 Section 27 of the Act specifies the “object, functions and powers of registration boards.” In accordance with Part 3 section 27, Registration Boards have statutory responsibility for matters relating to registration, recognition, approval of education programmes and sanctions.

Under Section 1.8 of the Code of Practice for the Governance of State Bodies 2016, Council must meet the Annual Confirmation requirements to the Minister and Department as follows:

“The Board (Council) has responsibility for ensuring that effective systems of internal control are instituted and implemented. The Board (Council) is required to confirm annually to the relevant Minister that the State body has an appropriate system of internal and financial control in place.”

There is a mechanism in place whereby any deviations by a Registration Board from Council guidelines and templates is reported to Council. A member of each Registration Board also sits on Council and can report to Council on any matters of concern.



Mo Flynn
Chairperson

Date: 29 September 2022



Ginny Hanrahan
Chief Executive Officer

Date: 29 September 2022

Statement on Internal Control

Scope of Responsibility

On behalf of the members of the Health and Social Care Professionals Council, I acknowledge our responsibility for ensuring that an effective system of Internal Controls is maintained and operated.

Purpose of the System of Internal Control

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

Capacity to Handle Risk

The Audit, Risk and Governance Committee was established in 2009. The Committee met four times in 2021.

Mechanisms for ensuring the adequacy of the security of the Information and Communication Technology (ICT) systems that include the establishment of appropriate policies and control procedures have been established.

The Council has an internal audit function which reports to the Audit, Risk and Governance Committee of the Council. The internal audit function operates in accordance with the Code of Practice for the Governance of State Bodies. The Council's monitoring and review of effectiveness of the systems of internal control is informed by the work of the outsourced internal auditor and the Audit, Risk and Governance Committee.

Impact of Covid-19 pandemic to the Control Environment

The onset of the COVID-19 pandemic in early 2020, and the resulting public health advice and safety measures, rapidly and fundamentally changed the working practices of CORU with remote and virtual working becoming the norm for all CORU staff. CORU has monitored the developments closely, looking to mitigate the risks that may affect the CORU's business operations, staff and stakeholders. Actions taken by CORU includes: -

- Transition CORU's business operations to a remote working environment where business processes can continue as normal.
- Continual assessment of significant risks pertaining to the Covid-19 pandemic and the agility of CORU to respond effectively through the establishment and constant monitoring of a COVID-19 Risk Register for each functional area.
- Ensuring robust segregation of duties remains and adequate cover is in place should specific approving authorities be unavailable.
- Ensuring all existing data protection and records management policies and procedures continue to apply in the remote working environment and are monitored and reported on as normal.
- Ensuring that staff members access CORU's network using CORU's approved ICT equipment and that all staff members working remotely have been equipped with the necessary ICT equipment.
- Assessed potential for weaknesses in internal controls resulting from COVID-19 and took measures to monitor and update internal controls where necessary.

Risk and Control Framework

The system of Internal Controls is based on a framework of regular management information, a system of delegation and accountability, a set of financial procedures, administrative procedures including segregation of duties and rigorous ongoing checks by the finance function. In particular it includes:

- A comprehensive budgeting system with an annual budget, which is reviewed and approved by the members of the Council.
- Setting authorisation limits for the disbursement of the Council's funds.
- Regular review by the members of the Council of periodic and annual financial information and reports (including management accounts), which indicate financial performance against budgets.

The executive of the Council is responsible for the development and maintenance of the financial controls framework. In line with Council's Protected Disclosures policy, the Protected Disclosures Officer confirmed that no disclosures were made in the financial year 2021. We further confirm that there have been no financial irregularities identified during the review of the effectiveness of the system of internal control. Risk is a standing item on the agenda of Council and risk registers are reviewed monthly by Senior Management and Council and quarterly by the Audit, Risk and Governance Committee.

Ongoing Monitoring and Review

The Council has taken steps to ensure an appropriate control environment by:

- Clearly defining management responsibilities.
- Adopting the principles of corporate governance contained in the *Code of Practice for the Governance of State Bodies (revised 2016)* including:
 - Affirmation of compliance with procurement guidelines as set out in the Code.
 - Affirmation of compliance with disposal of assets and access to assets by third parties as set out in the Code.
 - Affirmation of implementation of Government policy on the remuneration of CEO.
 - Reviewed and finalised policies and procedures to ensure the effectiveness of the systems of Internal Control.
- Establishing formal procedures to monitor the activities and safeguard the assets of the organisation.

Statement on Internal Control

Procurement

The Health and Social Care Professionals Council has procedures in place to ensure compliance with current procurement rules and guidelines established by the Office of Government Procurement and during 2021, the Council complied with these procedures.

Review of Effectiveness

The Statement on System of Internal controls has been reviewed by the Audit, Risk and Governance Committee and the Council to ensure it accurately reflects the control system in operation during the reporting period.

A review of internal controls in 2021 was carried out by an external firm and were signed off by the Council on 24th March 2022.

The Council continuously reviewed the effectiveness of the internal controls for 2021 throughout 2021 and was informed by the work of the ARGC and Internal Audit. The Council is reasonably assured that the systems of internal control instituted and implemented in Health and Social Care Professionals Council for the financial year ended 31st December 2021 are effective.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements.

The Health and Social Care Professionals Council continues to monitor the effectiveness of controls.



Mo Flynn
Chairperson

Date: 29 September 2022



Ginny Hanrahan
Chief Executive Officer

Date: 29 September 2022

Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2021

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Income			
Exchequer Grant	2	4,476,989	3,439,990
Fee Income	3	2,610,677	2,374,207
Employment Superannuation Deductions		34,244	35,299
		7,121,910	5,849,496
Expenditure			
Salaries	8	3,198,295	2,713,130
Staff Travel and Expenses	5	10,289	21,682
Establishment and Accommodation Costs	4	789,030	904,670
Office Administration	6	701,596	652,753
Registration and Recognition of International Qualifications	7	255,518	213,927
Legal and Professional Fees	9	1,513,088	1,015,075
Education/CPD		221,930	135,180
Audit Fees		14,150	12,650
Depreciation	10,11	188,941	193,720
		6,892,837	5,862,787
(Deficit) for the year before appropriations		229,073	(361,251)
Transfer from / (to) Capital Account	14	176,588	76,188
Surplus/(Deficit) for the year after appropriations		405,661	(285,063)
Balance at the beginning of the year		(787,574)	(588,467)
Balance at the end of the year		(381,913)	(873,530)

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Mo Flynn
Chairperson

Date: 29 September 2022



Ginny Hanrahan
Chief Executive Officer

Date: 29 September 2022

Statement of Financial Position

as at 31 December 2021

	Notes	31 December 2021 €	31 December 2020 €
Fixed Assets			
Intangible Assets	10	-	-
Property, Plant and Equipment	11	1,064,236	1,240,824
		<u>1,064,236</u>	<u>1,240,824</u>
Current Assets			
Cash and Cash Equivalents		796,730	252,671
Receivables and Prepayments	12	387,701	448,929
		<u>1,184,431</u>	<u>701,600</u>
Current Liabilities (amounts falling due within one year)			
Payables	13	1,566,344	1,489,174
		<u>1,566,344</u>	<u>1,489,174</u>
Net Current Assets		(381,913)	(787,574)
Total Net Assets		<u>682,323</u>	<u>453,250</u>
Represented by			
Capital Account	14	1,064,236	1,240,824
Retained Revenue Reserves		(381,913)	(787,574)
		<u>682,323</u>	<u>453,250</u>

The Statement of Cash Flows and Notes 1 to 19 form part of these Financial Statements.



Mo Flynn
Chairperson

Date: 29 September 2022



Ginny Hanrahan
Chief Executive Officer

Date: 29 September 2022

Statement of Cash Flows

for the year ended 31 December 2021

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Net Cash flows from Operating Activities			
Surplus for the year		405,661	85,956
Amortisation charge	10	-	-
Depreciation charge	11	188,941	193,720
Decrease/(Increase) in receivables		61,228	(213,236)
Increase in payables		77,170	138,203
Loss on disposal		-	-
Capital account movement		(176,588)	(99,247)
Net Cash Inflow from Operating Activities		556,412	105,396
Cash flows from Investing Activities			
Capital Expenditure	11	(12,353)	(94,473)
Increase/(Decrease) in cash and cash equivalents		544,059	10,923
Cash and cash equivalents at the beginning of the year		252,671	241,748
Cash and cash equivalents at the end of the year		796,730	252,671

Notes 1 to 19 form part of these Financial Statements.



Mo Flynn
Chairperson

Date: 29 September 2022



Ginny Hanrahan
Chief Executive Officer

Date: 29 September 2022

Notes

(forming part of the financial statements)

1. Accounting policies

a) General

The Health and Social Care Professionals Council was established on 20 March 2007 under the Health and Social Care Professionals Act 2005 (as amended) (“Act”) to regulate designated health and social care professions.

b) Compliance with FRS 102

The financial statements of the Health and Social Care Professionals Council (CORU) for the year ended 31 December 2021 have been prepared in compliance with the applicable legislation, and with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK, with the exception of superannuation. By the direction of the Minister for Health, the provisions of FRS 102 in relation to retirement benefits are not being complied with. In all other respects the financial statements comply with FRS 102.

c) Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, except as indicated below.

The Financial Statements are in the form approved by the Minister for Health. The financial Statements are prepared in Euro which is the functional currency of the Council.

d) Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(i) Going concern

There is no material uncertainty regarding the Council’s ability to meet its liabilities as they fall due, and to continue as a going concern. CORU will continue to require and receive Exchequer funding until it becomes self-financing through registration and other fees. The Department of Health will continue to work closely with CORU in relation to its funding requirements. On this basis, the Council considers it appropriate to prepare financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Council was unable to continue as a going concern.

Notes

(forming part of the financial statements)

(ii) Establishing lives for depreciation purposes of property, plant and equipment

Long lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The Council regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

e) Exchequer Grant

Exchequer Grants to meet relevant expenditure is accounted for on a cash receipt basis. Capital Exchequer Grants are accounted for on an accruals basis.

f) Fee Income

Renewal fees are recognised in the period in which the renewal relates. Income received in the year in respect of following year fees is recognised as income for the following year. It is shown as deferred income on the statement of financial position and will be booked as income in the subsequent year. All other income is accounted for on a cash receipts basis.

g) Fixed Assets and Depreciation

(i) Fixed Assets are stated at cost less accumulated depreciation.

(ii) Fixed Assets are depreciated at their historical cost less accumulated depreciation. Depreciation is charged to the Statement of Income and Expenditure Account on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, over their expected useful lives as follows:

Furniture & Fittings	20.00%
IT/Office equipment	33.33%
Leasehold Improvements	5.00%

The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Leasehold Improvements are improvements, betterments, or modifications of leased property which will benefit CORU for the period of more than one year. CORU incurred fit-out costs at their offices at the Infinity Building, George's Lane, Smithfield, Dublin 7. The cost of these works are written off over the life of the lease.

h) Intangible Assets - Software Development

Software development costs on major systems are treated as capital items and are written off over the period of their expected useful life from the date of their implementation.

i) Capital Account

The Capital Account represents the unamortised value of income used to finance fixed assets.

Notes

(forming part of the financial statements)

j) Employee Benefits

Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

Retirement Benefits

In 2017, the Department of Health approved a superannuation scheme regarding pension arrangements in the Council as per section 13 of the Health and Social Care Professionals Act 2005. Prior to this, the Model Superannuation Scheme was operated by the Council on an administrative basis

The Public Service (Single Scheme and Other Provisions) Act 2012 became law on 28th July 2012 and 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 and Social Care Professionals Council, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme.

In accordance with direction of the Minister of Health, 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.

k) Cash and Cash Equivalents

Cash consists of cash on hand and in bank.

l) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date or at forward purchase contract rates where such contracts exist.

m) Provisions

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Notes

(forming part of the financial statements)

2. Exchequer Grant

	2021 €	2020 €
Department of Health Vote 38 Subhead E1	4,470,000	3,250,000
Department of Health Vote 38 Subhead L (capital)	6,989	189,990
	<u>4,476,989</u>	<u>3,439,990</u>

3. Fee Income*

	2021 €	2020 €
Social Workers Fees	540,223	511,735
Physiotherapists Fees	549,635	451,765
Radiographers Fees	398,873	373,663
Occupational Therapists Fees	351,355	339,206
Speech and Language Therapists Fees	228,660	220,187
Medical Scientists Fees	204,688	169,445
Dietitians Fees	141,630	132,820
Optometrists and Dispensing Opticians Fees	135,295	129,710
Assessment of Professional Competence Fees	43,348	45,676
Podiatrists Fees	16,970	-
	<u>2,610,677</u>	<u>2,374,207</u>

The following registers are fully operational:

- > Social Workers,
- > Speech and Language Therapists,
- > Radiographers and Radiation Therapists,
- > Dietitians,
- > Occupational Therapists,
- > Optometrists and Dispensing Opticians,
- > Physiotherapists,
- > Medical Scientists,
- > Podiatrists.

The grand-parenting/transition process application for Medical Scientists was 31 March 2019 to 31 March 2021.

The Podiatrists Register opened on 31 March 2021. The grand-parenting/transition process application for Podiatrists was 31 March 2021 to 31 March 2022.

*Fee income includes registration, renewal and recognition of international qualifications related fees. Some changes have been made to the presentation of items in the Financial Statements and the comparative figures have been reclassified where necessary on a basis consistent with the current year presentation.

Notes

(forming part of the financial statements)

4. Establishment and Accommodation Costs	2021	2020
	€	€
Accommodation	736,221	732,424
Accommodation Arrears	-	109,577
Repairs and Maintenance	3,378	20,271
Light and Heat	20,589	19,387
Cleaning	16,348	16,449
Security	12,494	6,562
	789,030	904,670

5. Staff Travel and Expenses	2021	2020
	€	€
Domestic	2,201	6,068
International	-	6,066
Staff Expenses (including Work from Home)	8,088	9,548
	10,289	21,682

6. Office Administration	2021	2020
	€	€
IT Support and Hosting	171,543	185,928
IT Development and Strategic Planning	64,364	143,017
Staff Training and Conferences	160,208	64,760
IT Licences and Maintenance	87,773	52,643
Stationery and Office Expenses	26,547	39,823
Council and Registration Boards Expenses	1,306	33,718
Telephone	41,343	33,387
Recruitment Charges and Agency Staff	31,803	26,834
Office Maintenance and Service Contracts	12,329	16,071
Bank Charges	16,798	15,045
Printing and Publications	12,193	14,738
Insurance	26,867	12,722
Chairpersons Stipend	9,726	5,237
Subscriptions	17,784	4,830
Members Training	15,032	2,820
Hospitality Expenses	5,980	1,180
	701,596	652,753

Notes

(forming part of the financial statements)

6 (a) Council and Registration Boards Expenses Breakdown

	2021 €	2020 €
Registration Board Meetings - Travel	780	16,237
Council Meetings - Travel	-	13,470
Sub-committee - Travel	426	1,888
Council Meetings - Meeting Costs	-	1,456
Election Costs	-	312
Sub-committee - Meeting Costs	-	180
Registration Board Meetings - Meeting Costs	100	175
	1,306	33,718

7. Registration and Recognition of International Qualifications

	2021 €	2020 €
Applications Assessment and Processing	175,242	184,392
Recognition of International Qualifications	44,652	28,335
Process Mapping and Quality Improvement	34,855	1,200
Public Consultation and Announcement	769	-
	255,518	213,927

8. Salaries

(a) Aggregate Employee Benefits

	2021 €	2020 €
Staff short-term benefits	3,151,438	2,668,843
Retirement benefit costs	46,157	43,767
Outsourced Support - Human Resources	700	520
	3,198,295	2,713,130

The total number of WTE employed by the Council at the end of the year was 76 in addition to the CEO (2020 – 62). The charge includes costs relating to staff members who were seconded during the year but not included in WTE.

Notes

(forming part of the financial statements)

(b) Staff short-term benefits

	2021 €	2020 €
Basic pay	3,151,438	2,668,843
Overtime	-	-
Allowances	-	-
Total	<u>3,151,438</u>	<u>2,668,843</u>

€42,346 (2020: €37,352) of Additional Superannuation Contributions (ASC) has been deducted from salaries and was paid over to the Department of Health. €119,361 (2020: €98,708) was paid to DPER re employee contributions under the Single Public Service Pension Scheme. The outgoing Head of Corporate Services was paid a retirement lump sum amounting to €24,200 (2020: €nil).

(c) Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range			Number of Employees	
From	To		2021	2020
€60,000	-	€69,999	2	3
€70,000	-	€79,999	5	3
€80,000	-	€89,999	1	1
€90,000	-	€99,999	-	-
€100,000	-	€109,999	-	1
€110,000	-	€119,999	1	-

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee but exclude employer's PRSI.

(d) Key Management Personnel

Key management personnel in the Council consists of the Chief Executive Officer, the Chairperson, Head of Corporate Services, Head of Education Quality Assurance, Head of Registration, Head of Recognition, Head of Legal Affairs & Fitness to Practise and Deputy Registrar / Head of Strategy and Policy.

	2021 €	2020 €
Basic pay	621,841	500,716
Total	<u>621,841</u>	<u>500,716</u>

Pension entitlements of key management personnel do not extend beyond the model public sector superannuation scheme.

Notes

(forming part of the financial statements)

(e) Chief Executive Officer's Remuneration

The CEO remuneration package for the financial period was as follows:

	2021 €	2020 €
Basic pay	112,992	105,783
Total	<u>112,992</u>	<u>105,783</u>

The CEO's pension entitlement does not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme. The value of retirement benefits earned in the period is not included above. The CEO was reappointed for a five year term in June 2018 following a recruitment process.

(f) Chairperson and Council members fees

	2021 Stipend €	2021 Expenses €	2020 Stipend €	2020 Expenses €
Bernard McCartan (01/01/2020 – 31/07/2020)	-	-	5,237	-
John F. Scott (01/08/2020 – 30/11/2020)	-	-	-	910
Mo Flynn (01/12/2020 – 31/12/2021)	9,726	-	-	-
	<u>9,726</u>	<u>-</u>	<u>5,237</u>	<u>910</u>

No other member of the Council, Committee or Registration Boards receives payment of fees in respect of their membership.

9. Legal and Professional Fees

	2021 €	2020 €
Legal Fees – Fitness to Practice	798,384	485,313
Stakeholders' Management and Communications	189,370	173,757
Legal Fees – General and Enforcement	75,588	114,026
Organisation Development	9,967	5,221
Internal Audit	99,252	53,063
Preliminary Proceedings Committee	109,724	56,731
Strategic Development	134,865	54,338
Accountancy Fees	67,865	48,609
Strategic Procurement Services	20,000	20,000
Legal Fees – Regulatory	7,908	2,751
Health and Safety Management	165	1,266
	<u>1,513,088</u>	<u>1,015,075</u>

Notes

(forming part of the financial statements)

10. Intangible Fixed Assets

The HSCPC Registration/Education/Case Management system became operational during 2015. The cost of developing the system was €254,049 and this amount was capitalised and then amortised to the Income and Expenditure account by equal instalments over the expected life span of the system. Although the system is still in use, at 31st December 2021 the net book value of the asset was nil (2020: nil).

11. Tangible Fixed Assets

	Fixtures and Fittings €	IT/Office Equipment €	Leasehold Improvements €	Total €
Cost				
Cost as at 1 January 2021	351,290	735,954	1,144,108	2,231,352
Additions in year	-	12,353	-	12,353
Disposals in year	-	-	-	-
At 31 December 2021	<u>351,290</u>	<u>748,307</u>	<u>1,144,108</u>	<u>2,243,705</u>
Depreciation				
Accumulated Depreciation at 1 January 2021	215,585	603,330	171,613	990,528
Depreciation in year	64,828	66,909	57,204	188,941
Disposals in year	-	-	-	-
Accumulated Depreciation at 31 December 2021	<u>280,413</u>	<u>670,239</u>	<u>228,817</u>	<u>1,179,469</u>
Net Book Value				
At 31 December 2021	<u>70,877</u>	<u>78,068</u>	<u>915,291</u>	<u>1,064,236</u>
At 31 December 2020	<u>135,705</u>	<u>132,624</u>	<u>972,495</u>	<u>1,240,824</u>

Notes

(forming part of the financial statements)

12. Receivables and Prepayments

	2021 €	2020 €
Prepayments	387,701	269,111
Accrued Income	-	179,818
	<u>387,701</u>	<u>448,929</u>

The fair values of debtors and prepayments approximate to their carrying amounts. All debtors are due within one year. Debtors are shown net of impairment in respect of doubtful debts.

13. Payables (amounts falling due within one year)

	2021 €	2020 €
Deferred Income	1,227,017	1,111,408
Accruals	160,504	259,304
PAYE	78,749	74,146
Professional Services Withholding Tax	95,957	38,330
Credit Card	74	2,274
Value Added Tax	1,140	2,065
Trade Payables	2,903	1,647
	<u>1,566,344</u>	<u>1,489,174</u>

Tax and Social Insurance are subject to the terms of the relevant legislation. Interest and compensation accrues on late payment. No interest was due at the financial year end date. The terms of accruals are based on the underlying contracts. Other amounts included within payables not covered by specific note disclosures are unsecured, interest free and repayable on demand.

14. Capital Account

	2021 €	2020 €
Balance at start of period	1,240,824	1,340,071
Transfer (to) / from Statement of Income & Expenditure		
Funding to acquire fixed assets (Note 10/11)	12,353	94,473
Less: Amount released on disposal of assets	-	-
Less: Amortisation in line with depreciation	(188,941)	(193,720)
	<u>(176,588)</u>	<u>(99,247)</u>
Balance at period end	<u>1,064,236</u>	<u>1,240,824</u>

Notes

(forming part of the financial statements)

15. Office Accommodation

In March 2017 the Council signed a 20 year lease with OPW for the second and fifth floors of the Infinity Building, George's Lane, Smithfield, Dublin 7. The Council moved to the Infinity Building in March 2018.

Lease Commitments

At 31 December 2021 CORU had the following future minimum lease payments:

	As at 31 December 2021 €	As at 31 December 2020 €
Payable within 1 year	630,296	630,296
Payable within 2 – 5 years	2,521,184	2,521,184
Payable after 5 years	7,500,552	8,130,848
	<u>10,652,032</u>	<u>11,282,328</u>

16. Council Capital Commitments

There were no capital commitments for 2021 (2020: nil).

17. Related Party Transactions

Council has complied with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Council Members and these procedures have been adhered to in the year. There were no transactions during the period in relation to the Council's activities in which Council Members had any beneficial interests.

18. Contingent Liabilities

At 31 December 2021 the Council was party to a number of legal matters (mainly 'fitness to practice cases'), the outcome of which are uncertain. The Council is unable to reliably estimate the potential financial impact of these cases.

19. Approval of Financial Statements

The Financial Statements were approved by the Council on 29 September 2022.



Ag Rialáil Gairmithe Sláinte
agus Cúraim Shóisialaigh

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Social Care Professionals

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