



HEALTH AND SAFETY AUTHORITY

AN tÚDARÁS SLÁINTE AGUS SÁBHÁILTEACHT

**Report and Financial Statements
for the year ended 31 December 2019**

HEALTH AND SAFETY AUTHORITY

Report and Financial Statements

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Information

Members of the Board	Mr. Tom Coughlan (Chairperson)	Appointed on 12/04/2017
	Ms. Michelle Quinn (Deputy Chairperson)	Appointed on 20/12/2019
	Mr. Paul Kelly	Appointed on 20/12/2019
	Mr. Frank Kelly	Appointed on 20/12/2019
	Ms. Deirdre MacDonald	Appointed on 20/12/2019
	Mr. Andrew Bowers	Reappointed on 20/12/2019
	Mr. David Hughes	Appointed on 20/12/2019
	Ms. Carol Bolger	Reappointed on 26/02/2017
	Dr. John McCartney	Reappointed on 26/02/2017
	Prof. James Phelan	Reappointed on 26/02/2017
Ms. Deirdre Cullivan	Appointed on 08/03/2017	
Mr. Stephen Curran (DETE)	Appointed on 12/09/2017	
Chief Executive	Dr. Sharon McGuinness	
Head Office	Health and Safety Authority The Metropolitan Building James Joyce Street Dublin 1	
Auditor	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1	
Accountants	Crowleys DFK Chartered Accountants 5 Lapps Quay Cork	
Internal Auditors	Deloitte Deloitte & Touche House 29 Earlsfort Terrace Dublin 2	
Solicitor	Mason Hayes and Curran South Bank House Barrow Street Dublin 4	
Bank	Bank of Ireland Baggot Street Lower Dublin 2	

HEALTH AND SAFETY AUTHORITY

Governance Statement and Board Members' Report

Governance

The Board of the Health and Safety Authority was established on 1st November 1989 under the then Safety, Health and Welfare at Work Act, 1989. This Act was replaced by the Safety, Health and Welfare at Work Act, 2005. The functions of the Board are set out in Section 16 of the 2005 Act. The Board is accountable to the Minister for Enterprise, Trade and Employment, 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 the Health and Safety Authority 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 Board and must ensure that all Board 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 Board and management of the Health and Safety Authority.

Board Responsibilities

The work and responsibilities of the Board are set out in the Safety, Health and Welfare at Work Act 2005, the Standing Orders approved by the Board, and the Schedule of Reserved and Delegated functions of the Board, which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- Declaration of interests;
- Reports from Committees;
- Financial reports/management accounts;
- Performance reports; and
- Reserved matters.

Section 48(1) of the Safety, Health and Welfare at Work Act, 2005 requires the Board of the Health and Safety Authority to keep, in such form as may be approved by the Minister for Enterprise, Trade and Employment with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Health and Safety Authority is required to:

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

The Board 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 48(1) of the Safety, Health and Welfare at Work Act, 2005. The maintenance and integrity of the corporate and financial information on the Health and Safety Authority's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the Health and Safety Authority by reference to the annual plan and budget is carried out regularly at Authority meetings.

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

The Board considers that the financial statements of the Health and Safety Authority give a true and fair view of the financial performance and the financial position of the Health and Safety Authority at 31 December 2019.

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Governance Statement and Board Members' Report

Board Structure

The Board consists of a Chairperson, Deputy Chairperson and 10 ordinary members, all of whom are appointed by the Minister for Enterprise, Trade and Employment. The members of the Board were appointed for a period of three years and meet on a regular basis. The table below details the appointment period for current members:

Board Member	Role	Date Appointed
Mr. Tom Coughlan	Chairperson	12 April 2017
Ms. Michelle Quinn	Deputy Chairperson	20 December 2019
Mr. Paul Kelly		20 December 2019
Ms. Carol Bolger		26 February 2017
Mr. Andrew Bowers		20 December 2019
Mr. Frank Kelly		20 December 2019
Ms. Deirdre MacDonald		20 December 2019
Mr. David Hughes		20 December 2019
Prof. James Phelan		26 February 2017
Dr. John McCartney		26 February 2017
Mr. Stephen Curran		12 September 2017
Ms. Deirdre Cullivan		08 March 2017
Mr Dermot Carey		Term Ended 20 December 2019
Ms. Christine Rowland		Term Ended 20 December 2019
Mr. Pat Kenny		Term Ended 20 December 2019
Dr. Michael Gillen		Term Ended 20 December 2019
Mr. Frank Vaughan		Term Ended 20 December 2019

The Board commissioned an external review of effectiveness in early 2019. The review involved an online survey and individual interviews with Board and committee members and the Executive of the Authority. The review report was presented to the Board by the external consultant in March 2019. The Board developed an action plan to implement the recommendations of the report and all of these actions are implemented or are in progress.

The Board has established five (5) Committees, as follows:

1. Audit and Risk Committee: comprises four Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC 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 ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee during 2019 were: Carol Bolger (Chairperson), Deirdre Cullivan, Pat Kenny and John McCartney. There were four (4) meetings of the ARC in 2019.

2. Finance Committee: comprises four Board members. The role of the Finance Committee is to monitor and review the financial policies and strategies of the Authority.

The members of the Finance Committee during 2019 were: Carol Bolger (Chairperson), Deirdre Cullivan, Pat Kenny and John McCartney. There were five (5) meetings of the Finance Committee in 2019.

3. Strategic Steering Group: comprises five Board members and the Chief Executive. The role of the Strategic Steering Group is to consider the strategic development of the Authority and to monitor the performance of the Chief Executive Officer.

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Governance Statement and Board Members' Report

The members of the Strategic Steering Group during 2019 were: Tom Coughlan (Chairperson), Dr Sharon McGuinness, Andrew Bowers, Stephen Curran, John McCartney and Christine Rowland. There was two (2) meeting of the Strategic Steering Group during 2019.

- 4. Legislation and Guidance Committee:** comprises four Board members. The role of the Legislation and Guidance Committee (L&G) is to monitor the implementation of the legislation and guidance aspects of the Authority's programme of work and to examine proposals for legislation, Codes of Practice and, where necessary, related Guidance, and submit appropriate conclusions and/or recommendations to the Board.

The members of the Legislation and Guidance Committee during 2019 were: Michael Gillen (Chairperson), Dermot Carey, Deirdre Cullivan, Christine Rowland and Frank Vaughan. There were three (3) meetings of the Legislation and Guidance Committee in 2019.

- 5. INAB Committee:** The Irish National Accreditation Board (INAB) is a committee of the Health and Safety Authority. The Board of INAB, which makes decisions relating to the award of accreditation, has 12 members and is appointed by the Board of the Authority. There are no Board members on this Committee. The Committee met on seven (7) occasions during 2019.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2019 is set out below including the fees and expenses received by each member:

	Board	Audit & Risk Committee	Finance Committee	Strategy Review Committee	L&G Committee	Fees 2019 €	Expenses 2019 €
Number of meetings	8	4	5	2	3		
Mr. Tom Coughlan	6			2		11,970	4,614
Dr. Michael Gillen	8				3	7,695	-
Mr. Pat Kenny	7	3	4			7,695	-
Ms. Carol Bolger	6	4	5			7,695	-
Mr. Andrew Bowers	7			2		7,695	-
Mr Dermot Carey	4				3	7,695	416
Ms. Christine Rowland	8			2	3	7,695	-
Mr. Frank Vaughan	8				3	7,695	-
Prof. James Phelan	7					7,695	-
Dr. John McCartney	6	3	3	2		7,695	199
Mrs. Deirdre Cullivan	8	4	5		3	7,695	931
Mr. Stephen Curran	7			2		-	193
						88,920	6,353

Mr. Stephen Curran did not receive Board fees under the One Person One Salary (OPOS) principle as he is a Department of Enterprise, Trade and Employment official.

Key Personnel Changes

There were five board members who finished their terms on the 20 December 2019, Dr. Michael Gillen, Mr Dermot Carey, Mr. Frank Vaughan, Ms. Christine Rowland and Mr. Pat Kenny. There were five new appointments on 20 December 2019, Mr. Frank Kelly, Mr Paul Kelly, Ms. Michelle Quinn, Ms. Deirdre MacDonald and Mr. David Hughes.

Kevin De Barra joined the Authority on 30th September 2019 as Assistant Chief Executive, Corporate Services. He was appointed by open competition following the retirement of the previous post holder.

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Governance Statement and Board Members' Report

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

The Board is responsible for ensuring that the Health and Safety Authority 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.

	2019	2018
	€	€
Legal advice	55,631	39,834
Financial/actuarial advice	60,145	32,111
IT Consultancy	5,708	30,281
External Communications	53,140	16,605
Occupational health consultancy	36,194	15,714
Strategy development	71,958	35,869
Human Resources	26,720	47,109
Total consultancy costs	309,496	217,523
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	309,496	217,523
Total	309,496	217,523

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Health and Safety Authority which is disclosed in Consultancy costs above.

	2019	2018
	€	€
Legal fees - legal proceedings	75,846	81,687
Conciliation and arbitration payments	-	-
Settlements	75,000	-
Total	150,846	81,687

Included in these legal costs is an amount of €0 in relation to on-going matters involving other State agencies.

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Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorised as follows:

	2019 €	2018 €
Domestic		
- Board	5,819	9,473
- Employees	893,791	892,660
International		
- Board	534	-
- Employees	183,778	162,237
Total	<u>1,083,922</u>	<u>1,064,370</u>

Includes travel and subsistence of €6,353 paid directly to Board members in 2019 (2018: €9,473). There was €1,818 travel and subsistence expenditure paid by the Health & Safety Authority on behalf of the Board members in 2019 (2018: €0).

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2019 €	2018 €
Staff hospitality	5,561	8,106
Client hospitality	-	-
Total	<u>5,561</u>	<u>8,106</u>

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies in 2016 and has put procedures in place to ensure compliance with the Code. The Health and Safety Authority was in compliance with the Code of Practice for the Governance of State Bodies for 2019.



Tom Coughlan
Board Chairperson

18th December 2020

Date



Deirdre Cullivan
Board Member

18th December 2020

Date

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Statement on Internal Control

Scope of Responsibility

On behalf of the Board of the Health and Safety Authority, I acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system can only provide reasonable, and not absolute, assurance that the assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities either are prevented or would be detected in a timely period. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Health and Safety Authority for the year ended 31 December 2019 and up to the date of approval of the financial statements.

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

- Clearly defining management responsibilities and powers;
- Establishing formal procedures for reporting significant control failures and ensuring appropriate corrective action;
- Establishing a process to safeguard the assets of the Authority; and
- Developing a culture of accountability across all levels of the organisation.

Capacity to Handle Risk

The Authority has established processes to identify and evaluate business risks by:

- Identifying the nature, extent and financial implications of risks facing the Authority including the extent and categories which it regards as acceptable;
- Assessing the likelihood of identified risks occurring;
- Assessing the Authority's ability to manage and mitigate the risks that do occur;
- Assessing the costs of operating particular controls relative to the benefit obtained; and
- Working closely with Government and various agencies to ensure that there is a clear understanding of the Authority's goals and support for the strategies to achieve those goals.

Risk and Control Framework

The system of internal control is based on a framework of regular management information, administration procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- A comprehensive budgeting system with an annual budget, which is reviewed and agreed by the Board;
- Regular reviews by the Board of periodic and annual reports, which indicate financial performance against forecasts;
- Setting targets to measure financial and other performance;
- Clearly defined purchasing and approval guidelines; and
- Formal project management disciplines.

An active Audit and Risk Committee, which met four times during the year and works closely with the Board on areas of risk that may impact on the Authority. The Board sets out the risk appetite for the Authority, ensures risk management processes are in place and details the roles and responsibilities of staff in relation to risk. A risk register, which identifies key risks of the Authority, evaluates the risks and ranks the risks in accordance with the likelihood and consequences for the Authority using an agreed scoring matrix. The Audit and Risk Committee and Board review an extract from the Risk Register detailing high and medium risks at each meeting and review the full Risk Register annually.

We can confirm that a control environment is in place for the following areas:

- Procedures for all key business processes have been documented;
- Financial responsibilities have been assigned at management level with corresponding accountability;
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management;
- There are systems aimed at ensuring the security of the information and communication technology systems, to safeguard the assets; and

HEALTH AND SAFETY AUTHORITY

Statement on Internal Control

The Authority has put in place an internal audit function, which operates in accordance with the principles set out in the Code of Practice on the Governance of State Bodies published in September 2016. A firm of independent internal auditors assist the Authority in implementing the internal audit plan approved by the board. The work of internal audit is informed by analysis of the risk to which the Authority is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit and Risk Committee and approved by the Board of the Authority. At least annually, the Internal Auditor will provide the Authority with a report of internal audit activity. The report includes the Internal Auditor's opinion on the adequacy and effectiveness of the system of internal control.

The Authority's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal auditor, the Audit and Risk Committee which oversees the work of the internal auditor, the Executive within the Authority who has the responsibility for the development and maintenance of the financial control framework, and comments made by the Office of the Comptroller and Auditor General in management letters or other reports.

Procurement

I confirm that the Health and Safety Authority has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2019 the Health and Safety Authority complied with those procedures.

Review of Effectiveness

The Statement on the system of Internal Control has been reviewed by the Board to ensure it accurately reflects the control system in operation during the reporting period.

To inform its review of the effectiveness of the system of internal control the Board considered annual reports from the Executive on risk management and safety management processes along with a suite of financial reports, and an annual report of compliance with the Code of Practice for the Governance of State Bodies. These reports were considered alongside an annual report of the Audit and Risk Committee, regular reports from the Internal Auditor, and a separate external review of Board effectiveness. A review of internal financial controls, the fieldwork of which was undertaken in February 2020, revealed no significant findings. The Board's Audit, Risk and Finance Committee approved this report in October 2020.

I confirm that the Board conducted an annual review of the effectiveness of internal controls in 2019. The Authority is reasonably assured that the systems of internal controls instituted and implemented in the Health and Safety Authority for the financial year end 31st December 2019 and up to the date of approval of the financial statements are effective.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2019 that require disclosure in the financial statements. In September 2019, the Authority gave evidence to an Oireachtas Joint Committee on Health in the context of an update on the Cervical Check Screening Programme. Since that date, a number of additional procedural controls have been put in place in relation to the operation of the Irish National Accreditation Board.

On behalf of the Board.



Tom Coughlan
Board Chairperson

18th December 2020

Date

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Report of the Comptroller and Auditor General

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Report of the Comptroller and Auditor General

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Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2019

	Notes	Year Ended 31 December 2019 €	Year Ended 31 December 2018 €
Income			
Department of Enterprise, Trade and Employment - Oireachtas Grant	2	19,241,976	18,761,925
Accreditation Income	3	2,918,694	2,709,790
COMAH Income	4	150,139	103,711
Other Income	5	188,695	137,214
Transfer (to)/from Capital Account	12	157,064	(139,256)
Deferred retirement benefit funding	13	4,108,000	4,009,000
		<u>26,764,568</u>	<u>25,582,384</u>
Expenditure			
Salaries Costs	6	11,738,435	11,322,888
Retirement Benefit Costs	13	5,477,702	4,755,154
Operational Expenses	8	8,607,251	9,113,794
		<u>25,823,388</u>	<u>25,563,607</u>
Surplus/(Deficit) for the year		941,180	18,777
Balance Brought Forward at 1 January		1,204,034	1,185,257
Balance Carried Forward at 31 December		<u>2,145,214</u>	<u>1,204,034</u>

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



Tom Coughlan
Board Chairperson

18th December 2020

Date



Deirdre Cullivan
Board Member

18th December 2020

Date

HEALTH AND SAFETY AUTHORITY

Statement of Comprehensive Income for the year ended 31 December 2019

	Notes	Year Ended 31 December 2019 €	Year Ended 31 December 2018 €
Surplus for the year		<u>941,180</u>	<u>18,777</u>
Experience gain on retirement benefit obligations		(1,846,000)	(3,959,000)
Change in assumptions underlying the present value of retirement benefit obligations		<u>11,987,000</u>	<u>(2,998,000)</u>
Actuarial (gains)/losses in the year	13	10,141,000	(6,957,000)
Adjustment to deferred retirement benefit funding		<u>(10,141,000)</u>	<u>6,957,000</u>
Total Comprehensive Income for the year		<u>941,180</u>	<u>18,777</u>

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



Tom Coughlan
Board Chairperson

18th December 2020

Date



Deirdre Cullivan
Board Member

18th December 2020

Date

HEALTH AND SAFETY AUTHORITY

Statement of Financial Position For the year ended 31 December 2019

	Notes	Year Ended 31 December 2019 €	Year Ended 31 December 2018 €
Fixed Assets			
Property, plant & equipment	9	755,184	912,248
Current Assets			
Receivables	10	993,873	821,965
Cash and cash equivalents		<u>1,851,832</u>	<u>1,075,542</u>
		2,845,705	1,897,507
Current Liabilities (amounts due within one year)			
Payables	11	<u>(700,491)</u>	<u>(693,475)</u>
Net Current Assets		<u>2,145,214</u>	<u>1,204,032</u>
Total Assets Less Current Liabilities before Retirement Benefits		<u>2,900,398</u>	<u>2,116,280</u>
Deferred retirement benefit funding asset	13	117,084,000	102,835,000
Retirement benefit obligation	13	<u>(117,084,000)</u>	<u>(102,835,000)</u>
Total Net Assets		<u>2,900,398</u>	<u>2,116,280</u>
Representing			
Retained revenue reserves		2,145,214	1,204,034
Capital account	12	<u>755,184</u>	<u>912,246</u>
		<u>2,900,398</u>	<u>2,116,280</u>

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



Tom Coughlan
Board Chairperson

18th December 2020

Date



Deirdre Cullivan
Board Member

18th December 2020

Date

HEALTH AND SAFETY AUTHORITY

Statement of Cash Flows for the year ended 31 December 2019

	Notes	Year Ended 31 December 2019 €	Year Ended 31 December 2018 €
Net Cash Flows from Operating Activities			
Operating surplus/(deficit) for year		941,180	18,777
Depreciation	9	239,831	242,823
Transfer (from)/to Capital reserve	12	(157,064)	139,256
(Decrease)/Increase in payables	11	7,018	7,701
(Increase)/Decrease in receivables	10	(171,908)	574,873
Net cash inflow from operating activities		859,057	983,430
Cash Flows from Investing Activities			
Net Cash Flows from Financing Activities		859,057	983,430
Payments to acquire property, plant and equipment	9	(82,767)	(382,079)
Net Increase in Cash and Cash Equivalents		776,290	601,350
Cash and Cash Equivalents at 31 December 2018		1,075,542	474,191
Cash and Cash Equivalents at 31 December 2019		1,851,832	1,075,542

Notes 1 to 19 form part of these Financial Statements.

HEALTH AND SAFETY AUTHORITY

Notes *(forming part of the financial statements)*

1. ACCOUNTING POLICIES

The basis of accounting and significant accounting policies adopted by the Health and Safety Authority are set out below. They have been applied consistently throughout the year and preceding year.

a) General Information

The Health and Safety Authority was set up under the Safety, Health and Welfare at Work Act, 1989 (this Act was replaced by the Safety, Health and Welfare at Work Act, 2005), with a Head Office at The Metropolitan Building, James Joyce Street, Dublin 1 D01 K0Y8.

The Authority's primary objectives are set out in Section 34 of the 2005 Act. The Health and Safety Authority (HSA) has overall responsibility for the administration and enforcement of health and safety at work in Ireland. The Authority monitors compliance with legislation at the workplace and can take enforcement action (up to and including prosecutions). The Authority is the national centre for information and advice to employers, employees and self-employed on all aspects of workplace health and safety. The Authority also promotes education, training and research in the field of health and safety. There are a wide range of activities that fall under the Authority's remit including:

- Promotion of good standards of health and safety at work;
- Inspection of all places of work and monitoring of compliance with health and safety laws;
- Investigation of serious accidents, causes of ill health and complaints;
- Undertaking and sponsoring research on health and safety at work;
- Developing and publishing codes of practice, guidance and information documents;
- Providing an information service during office hours;
- Developing new laws and standards on health and safety at work.

The Irish National Accreditation Board (INAB) is the national body with responsibility for accreditation in accordance with the relevant International Organisation for Standardisation (ISO) 17000 series of standards. It is Ireland's national body within a European network of accreditation bodies. INAB assesses certification bodies, laboratories and inspection bodies for conformity against internationally harmonised standards providing assurance that these bodies demonstrate competence and performance capability in carrying out their work.

INAB was established as a Committee of Forfás under Section 10 of the Industrial Development Act, 1993 as amended by Section 46 of the Industrial Development (Enterprise Ireland) Act, 1998.

Under the Industrial Development (Forfás Dissolution) Act 2014 INAB was transferred as a Committee of the Health and Safety Authority, with the transfer of all INAB functions and staff to the Authority.

The Authority is the body legally responsible for accreditation. This responsibility is delegated to the Committee (referred to in the 2014 legislation as the Accreditation Board). The Accreditation Board members are appointed by the Board of the Authority and the staff assigned to INAB to carry out day to day functions, are employees of the Authority.

The Authority is a Public Benefit Entity (PBE).

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Notes *(forming part of the financial statements)*

b) **Statement of Compliance**

The financial statements of the Health and Safety Authority for the year ended 31 December 2019 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

c) **Basis of Preparation**

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Enterprise, Trade and Employment with the concurrence of the Minister for Public expenditure and Reform under the Safety, Health and Welfare at Work Act 2005. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Authority's financial statements.

d) **Revenue**

Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants, which are recognised on a cash receipts basis. Oireachtas grants shown in the Statement of Income and Expenditure and Retained Revenue Reserves Account reflect the amounts received from the Department of Enterprise, Trade and Employment (DETE) in respect of the year.

INAB Income

Income for the Irish National Accreditation Board (INAB) represents income invoiced during the year.

COMAH Income

Income from recoverable costs invoiced during the year for performing inspections and investigations under the Chemicals Act Regulations 2015.

Other Income

All other income is recorded in the period to which it relates within the Statement of Income and Expenditure and Retained Revenue Reserves.

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Notes (forming part of the financial statements)

e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives, as follows:

Office furniture & equipment	20%	Straight Line
Computer equipment	33.33%	Straight Line
Scientific equipment	20%	Straight Line
Fixtures and fittings	10%	Straight Line

The Authority operates a capitalisation threshold policy of €1,000.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

f) Capital Account

The Capital Account comprise the unamortised value of capital grants used to fund fixed assets.

g) Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Statement of Financial Position date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable are dealt with in the Statement of Income and Expenditure and Retained Reserves Account.

h) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Health and Safety Authority will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

HEALTH AND SAFETY AUTHORITY

Notes *(forming part of the financial statements)*

i) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

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

The Health and Safety Authority previously established its own defined benefit pension scheme, funded annually on a pay-as-you-go basis from monies provided by the Department of Enterprise, Trade and Employment (DETE) and from contributions deducted from staff and members' salaries. The Authority also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

Pension costs reflect pension benefits earned by employees and are shown net of staff pension contributions which are remitted to the DETE and DPER. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the DETE.

The financial statements reflect, at fair value, the assets and liabilities arising from the Authority's pension obligations and any related funding and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

k) Provisions

Provisions are recognised when the Authority 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.

HEALTH AND SAFETY AUTHORITY

Notes *(forming part of the financial statements)*

l) Contingencies

Contingent liabilities arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Authority's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

m) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings and have concluded that asset lives and residual values are appropriate.

Provisions

The Health and Safety Authority makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions
- (iii) health care cost trend rates, the rate of medical cost inflation in the relevant regions.

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

2. OIREACHTAS GRANTS

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
D/BEI - Vote 32 - Subhead C5	19,297,000	19,075,000
Employee Pension Contributions remitted to D/BEI	-	(279,311)
Single Scheme Contributions remitted to D/PER	(55,024)	(33,764)
	<u>19,241,976</u>	<u>18,761,925</u>

By agreement with the Department, employee contributions of €617,274 were offset against pension lump sum payments €756,961 so the amount remitted was nil. In 2018 employee contributions of €651,082 were offset against lump sum payments of €371,771. The presentation has been amended in current year. This has no impact on the outturn for 2018.

3. ACCREDITATION INCOME

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
Accreditation income	<u>2,918,694</u>	<u>2,709,790</u>

Following the dissolution of Forfas in 2014, the Irish National Accreditation Board (INAB) transferred to the Health and Safety Authority. INAB is responsible for accreditation activities and invoice clients for work undertaken.

4. COMAH INCOME

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
COMAH income	<u>150,139</u>	<u>103,711</u>

In 2016 the Authority introduced a fee schedule for various inspection and investigation activities under the Chemicals Act (Control of Major Accident Hazards Involving Dangerous Substances) Regulations 2015.

5. OTHER INCOME

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
Driver Training Course Income	100,000	67,500
ADR Fines	8,500	6,700
Sale of Authority's Publications	535	825
ECHA Income	16,528	42,556
Miscellaneous (Seminars, Legal, Witness Expenses, EU Commission)	63,132	19,633
	<u>188,695</u>	<u>137,214</u>

ADR fines income relates to fines issued by inspectors for the breaching of legislation in relation to the carrying of dangerous goods.

ECHA Income relates to the engagement of the authority's inspectors to carry out work for the European Chemicals Agency

6. SALARY COSTS

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
Staff short-term benefits	10,764,874	10,764,396
Employer PRSI	973,561	930,263
Total Salary Costs	11,738,435	11,694,659

Staff Short Term Benefits

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
Basic Pay	10,683,123	10,720,027
Overtime	42,243	21,722
Allowances	39,508	22,647
	10,764,874	10,764,396

The Authority can confirm that there were no termination payments during the year 2019.

Staff Numbers

Actual Staffing Levels at year end – Professional/technical	129.2	132.2
Actual Staffing Levels at year end – Administration	45.3	39.3
	174.5	171.5

€509,939 (2018: €580,610) of pension levy has been deducted from staff and paid over to the Department of Enterprise, Trade and Employment.

	Year Ended 31 December 2019	Year Ended 31 December 2018
	€	€
CEO Remuneration		
Chief Executive Officer (CEO) Remuneration (Dr Sharon McGuinness) Gross Pay	140,973	67,557
Chief Executive Officer (CEO) Remuneration (Mr Martin O'Halloran) Gross Pay		90,986
CEO Travel & Subsistence (T&S)		
Chief Executive Officer (CEO) Travel Costs (Dr Sharon McGuinness)	14,120	5,658
Chief Executive Officer (CEO) Travel Costs (Mr Martin O'Halloran)		6,781

The Chief Executive Officer received a salary of €140,973 and expenses to the value of €14,120 in 2019. Dr Sharon McGuinness was appointed as Chief Executive Officer on the 1st of July 2018.

The CEO did not receive any bonus or perquisites in the year.

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

The CEO's retirement benefit entitlements are in line with standard entitlements in the model public sector defined benefit superannuation scheme.

Employee Benefits Breakdown

Range of total employee benefits		Number of Employees	
From	To	2019	2018
€60,000	- €69,999	41	43
€70,000	- €79,999	34	27
€80,000	- €89,999	11	16
€90,000	- €99,999	3	7
€100,000	- €109,999	7	3
€110,000	- €119,999	0	1
€120,000	- €149,999	1	1
Total		97	98

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.

7. MEMBERS' FEES AND EXPENSES

Board Member	2019	2019	2018	2018
	Fees	Expenses	Fees	Expenses
	€	€	€	€
Ms. Carol Bolger	7,695	-	7,695	-
Mr. Andrew Bowers	7,695	-	7,695	-
Mr. Dermot Carey	7,695	416	7,695	955
Mr. Tom Coughlan (Chairman)	11,970	4,614	11,970	6,234
Mr. Stephen Curran (DETE)	-	193	-	185
Mrs. Deirdre Cullivan	7,695	931	7,695	1,511
Dr. Michael Gillen	7,695	-	7,695	-
Mr. Pat Kenny	7,695	-	7,695	-
Mr. John McCartney	7,695	199	7,695	419
Professor James Phelan	7,695	-	7,695	-
Ms. Christine Rowland	7,695	-	7,695	-
Mr. Frank Vaughan	7,695	-	7,695	169
	88,920	6,353	88,920	9,473

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

8. OPERATIONAL EXPENSES

	Total 2019 €	Total 2018 €
Accommodation	1,729,713	1,697,481
Communications costs	303,723	402,980
Travel & subsistence – national	899,610	892,660
Travel & subsistence – international	184,312	162,237
Publications & marketing	1,314,514	2,023,778
Legal services	204,871	121,521
Research	79,832	149,733
Financial services	280,761	257,885
Pensions and human resources	16,519	15,509
Other consultancy	240,011	444,834
Accreditation – external assessor costs (note 3)	910,137	860,216
Business process review	518,692	455,283
Staffing costs	432,053	343,034
General equipment supplies	272,401	160,758
Investment in learning	226,742	195,668
Technology costs	506,856	427,580
Depreciation	239,831	242,823
Internal audit fees	40,485	19,319
External audit fees	17,000	16,000
Members' fees	88,920	88,920
Other	94,561	135,575
Bad Debts	5,707	-
	8,607,251	9,133,794

Included in operational expenses is a charge of €5,561 (2018: €8,106) in respect of amounts paid by the Authority for staff hospitality.

Note that comparative figures have been reclassified where necessary on a basis consistent with the current year presentation.

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

9. PROPERTY, PLANT & EQUIPMENT

	Fixtures & Fittings	Furniture & Equipment	Computer Equipment	Scientific Equipment	Software Development	Total
Cost	€	€	€	€	€	€
At 1 January 2019	674,564	1,012,594	2,116,781	166,052	855,947	4,825,937
Additions in year	38,085	-	44,682	-	-	82,767
Disposals	(101,050)	(486,495)	(1,365,544)	(152,209)	-	(2,105,299)
At 31 December 2019	<u>611,599</u>	<u>526,099</u>	<u>795,917</u>	<u>13,843</u>	<u>855,947</u>	<u>2,803,405</u>
Accumulated depreciation						
At 1 January 2019	301,312	1,007,566	1,919,283	166,052	519,476	3,913,689
Charge for the year	54,662	4,075	139,036	-	42,059	239,831
Disposals	(101,050)	(486,495)	(1,365,545)	(152,209)	-	(2,105,299)
At 31 December 2019	<u>254,924</u>	<u>525,146</u>	<u>692,774</u>	<u>13,843</u>	<u>561,535</u>	<u>2,048,221</u>
Net book value						
At 31 December 2019	<u>356,675</u>	<u>953</u>	<u>103,143</u>	<u>0</u>	<u>294,412</u>	<u>755,184</u>
At 31 December 2018	<u>373,252</u>	<u>5,028</u>	<u>197,498</u>	<u>0</u>	<u>336,471</u>	<u>912,248</u>

10. RECEIVABLES

	31 December 2019	31 December 2018
	€	€
Prepayment	767,643	576,506
Accreditation and COMAH receivables	169,598	203,463
Other receivables	56,632	41,996
	<u>993,873</u>	<u>821,965</u>

The fair values of receivables and prepayments approximate to their carrying amounts. All receivables are due within one year.

11. PAYABLES

	31 December 2019	31 December 2018
	€	€
Trade creditors	17,178	25,191
Accruals	567,893	494,669
Tax creditors – VAT & PSWT	112,311	160,143
Other creditors	25	36
Payroll creditors	3,084	13,436
	<u>700,491</u>	<u>693,475</u>

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date. The terms of accruals are based on the underlying contracts.

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

12. CAPITAL ACCOUNT

	31 December 2019 €	31 December 2018 €
Opening Balance	912,248	772,992
Transfer to Statement of Income and Expenditure		
Funding to acquire Assets	82,767	382,079
Amortisation in line with asset depreciation	<u>(239,831)</u>	<u>(242,823)</u>
	<u>(157,064)</u>	<u>139,256</u>
Closing Balance at 31 December	<u>755,184</u>	<u>912,248</u>

13. RETIREMENT BENEFIT COSTS

i. Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	31 December 2019 €	31 December 2018 €
Current service cost	4,212,000	3,407,000
Interest on retirement benefit scheme liabilities	1,938,000	2,033,000
Employee contribution	<u>(672,298)</u>	<u>(684,846)</u>
	<u>5,477,702</u>	<u>4,755,154</u>

ii. Movement in retirement benefit obligations during the financial year

	31 December 2019 €	31 December 2018 €
Net retirement benefit liability at 1 January	(102,835,000)	(105,783,000)
Current service cost	(4,212,000)	(3,407,000)
Past service costs	-	-
Interest cost	(1,938,000)	(2,033,000)
Retirement benefits paid in year	2,042,000	1,431,000
Actuarial gain/(loss)	<u>(10,141,000)</u>	<u>6,957,000</u>
Net retirement benefit liability at 31 December	<u>(117,084,000)</u>	<u>(102,835,000)</u>

Retirement benefits paid in the year include lump sum retirement costs of €756,961.

iii. Deferred funding asset for retirement benefits

The Authority recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service retirement benefits including contributions by employees and the annual estimates process. The Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for Retirement benefits recognised in the Statement of Income & Expenditure was as follows:

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

	31 December 2019	31 December 2018
	€	€
Funding recoverable in respect of current year costs	6,150,000	5,440,000
State Grant applied to pay pensioners	<u>(2,042,000)</u>	<u>(1,431,000)</u>
	<u>4,108,000</u>	<u>4,009,000</u>

The deferred funding asset for retirement benefits as at 31 December 2019 amounted to €117,084,000 (2018: €102,835,000).

iv. History of defined benefit obligations

	31 December 2019	31 December 2018
	€	€
Experience losses / (gains) on scheme liabilities		
Amount	1,846,000	2,998,000
Percentage of scheme liabilities	(1.1%)	(1.9%)

The cumulative actuarial gain/loss recognised in the Statement of Comprehensive Income amounts to €10,141,000

v. Description of scheme

The Health and Safety Authority operates unfunded defined benefit superannuation schemes for staff. Superannuation entitlements arising under the schemes are paid out of current income and are charged to the Statement of Income and Expenditure and Retained Revenue Reserves Account, net of employee superannuation contributions, in the year in which they become payable.

The valuation used for FRS 102 disclosures been based on a full actuarial valuation by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2019.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2019 were as follows:

	31 December 2019	31 December 2018
Discount rate	1.90%	1.94%
Inflation rate	1.70%	1.90%
Salary increases	2.90%	3.10%
Retirement benefit increases	2.65%	2.85%

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The number of members in the Scheme and the number of deaths are too small to analyse and produce any meaningful Scheme-specific estimates of future levels of mortality. Average future life expectancy according to the mortality tables used to determine the retirement benefit liabilities are:

	Male aged 65	Female aged 65
Current pensioners 2019	21.5 years	24.0 years
Future pensioners retiring 2039	23.9 years	26.0 years

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

14. EVENTS AFTER REPORTING PERIOD

The Authority recognises that the Covid-19 pandemic is a significant event which has occurred since the reporting date. The Authority is taking the situation seriously and is monitoring the situation on an ongoing basis. The business continues to operate with measures in place to protect staff and the Authority's stakeholders. Staff are working remotely, and services continue to be provided. To date, the operations and almost all of the Authority's activities are being maintained while adjusting to the different way in which the business is being delivered.

15. OPERATING LEASES

At 31 December 2019 the Authority had the following future minimum lease payments under non-cancellable operating leases for each of the following periods.

	2019	2018
	€	€
Payable within one year	1,072,636	1,111,572
Payable within two to five years	4,139,645	4,229,936
Payable after five years	1,999,490	2,964,435
	<u>7,211,771</u>	<u>8,305,943</u>

Operating lease payments recognised as an expense were €1,148,749 (2018: €1,148,598).

16. CAPITAL COMMITMENTS

There were no capital commitments at 31st December 2019.

17. RELATED PARTY DISCLOSURES

The Authority has adopted procedures in accordance with guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Authority Members and these procedures have been adhered to in the year. There were no transactions in the period in relation to the Authority's activities in which the Authority Members had any beneficial interest. The Authority is recognised as a public body under the Ethics in Public Office Acts, 1995 and 2001 and in accordance with Statutory Instrument No 607 of 2008, which came into operation on 1 January 2009. The Authority Members are obliged to submit declarations of interest in respect of the period ended 31 December 2019 to the Standards in Public Office Commission.

Key management personnel in the Health and Safety Authority consist of the Chief Executive and members of the Authority. Total compensation paid to key management personnel, including Authority members' fees and total CEO remuneration, amounted to €229,893 (2018: €247,463). For a breakdown of the remuneration and benefits paid to key management personnel please refer to Notes 6 and 7.

18. PREMISES

- a) Land and Buildings: The Health and Safety Authority owns no land and buildings.

HEALTH AND SAFETY AUTHORITY

Notes (forming part of the financial statements)

- b) All the premises are leased by the Authority. The Authority owns no freehold office or industrial premises. Most of the leases are with private landlords but in the case of the Cork and Waterford offices the Authority is in premises managed by the Office of Public Works. The Authority regularly reviews its network of offices to ensure that it continues to meet our ongoing operational requirements.
- c) The Authority's head office is in Dublin.
- d) Details of the various offices occupied by the Health and Safety Authority are set out in the table below. In addition to the offices occupied by the Authority there is an industrial unit in Co. Tipperary which is used for the purpose of storing large items of evidential material that may be required in connection with investigations undertaken by the Authority.

Location	Address	Expiry Date	Annual Premium €
Head Office Dublin	5 th and 6 th Floor The Metropolitan Building James Joyce Street Dublin 1	2026	964,945
Athlone	Monksland Business Park Athlone Co. Roscommon	-	37,177
Evidence store	Tipperary	2023	18,180
Cork	1A South Mall Cork	-	25,964
Galway	The Plaza Offices Headford Road Galway	2023	17,400
Kilkenny	Hebron House 1 (3 rd Floor) MacDonagh Junction Kilkenny	2022	38,643
Limerick	The Loughmore Centre Raheen Business Park Limerick	2022	21,965
Sligo	Unit 1 Beulah Buildings Finisklin Road Sligo	2019	20,756
Waterford	Government Buildings The Glen Waterford	-	3,719

19. APPROVAL OF FINANCIAL STATEMENTS

The Board approved the Financial Statements at its meeting held on Friday 6th March 2020.