# Annual Report and Financial Statements 2025

**Your Health, Our Mission**

Shaping Care Together

# At a Glance

## 1 Healthy Communities

**Commitment**

Together, we will create supportive environments for people to live healthier and for longer

**A** *Delivering an Age-Friendly Health System – A Blueprint to Transform Health and Healthcare for Older Adults* was published in December, to support longer lives through integrated, person-centred, high-quality care

**B** Almost 5,500 new users (10% above target) availed of social prescribing services, connecting people to community supports

**C** The *Sláintecare* Healthy Communities programme was extended bringing to 24, by early 2026, the total number of Healthy Communities (from 20 in 2024)

**D** The National Framework for the Management of Endometriosis launched in October, Ireland's first defined clinical care pathway for women and girls living with endometriosis

**E** Expected activity levels (EAL) exceeded in CervicalCheck (18%), BowelScreen (27%) and Diabetic RetinaScreen (23%).

## 2 Right Care

**Commitment**

You will experience high quality, safe, coordinated care

**A** An additional 2,700 new Outpatient Department (OPD) appointments delivered through implementation of the OPD planning tool in four hospitals (an additional 103,000 new OPD attendances are expected yearly once fully rolled out)

**B** In the face of 4.3% increase in emergency attendances and 2% increase in admissions, both medical and surgical re-admission rates were maintained

**C** Cancer Genetic Testing Pathways introduced, improving patient access to hereditary cancer genetic testing

**D** First of six regional Patient and Service User Partnership Councils established, strengthening engagement with patients, service users, families, carers and local communities

**E** The first National Policy Framework for Adult Safeguarding in the Health and Social Care Sector launched in December, strengthening protection for adults at risk.

# 3 Right Place

**Commitment**

You will receive care in the setting most appropriate for your needs

**A** 121,874 referrals (10.8% above expected activity) received by community intervention teams in 2025, providing acute, short-term care in the community

**B** 25.5m home support hours provided to 60,463 older people (6% above expected activity)

**C** 8,911 residential places for people with disability in partnership with 90 disability service providers (2.5% above expected activity)

**D** Working with community partners, for people living with dementia, 454 new clients reached, 3,104 counselling hours delivered and 3,954 carers supported (13%, 24% and 5%, respectively, above expected activity)

**E** Over 300 day centres operated, supporting over 15,500 older people (in line with expected activity)

**F** 60,870 patients treated through alternative care pathways to divert from emergency department (ED) (16.3% increase on 2024)

**G** Hospital and community bed capacity increased with 566 new and replacement beds constructed in 2025

**H** Injury Units saw 228,000 people (in line with expected activity and 7.8% increase on 2024)

**I** The first of six new surgical hubs opened in February with over 3,700 procedures undertaken by year end, resulting in a 74% reduction in patients waiting over 12 months for a day case procedure at St James's Hospital.

# 4 Right Time

**Commitment**

You will be able to access services when you need them

**A** The Primary Care Wait List reduced by 10,000 patients nationally (5% decrease)

**B** 93 Children's Disability Network Teams (CDNTs) provided services to almost 45,000 children (6% increase on 2024), with the CDNT waiting list reducing from 12,920 children to 9,363 (27%)

**C** 20,621 people with a disability received day services (in line with expected activity)

**D** The Action Plan for child and youth mental health reform, published in February 2025, outlined 16 key actions for system change over the next three years

**E** An additional 17,134 appointments were seen by Child and Adolescent Mental Health Services (CAMHS) (8% increase on 2024)

**F** 1.8m patients removed from planned care waiting lists. 82.7% of people on Outpatient Department (OPD) waiting lists at year end only joined the waiting list during 2025, demonstrating timelier access to care

**G** The average daily 8am trolley count stood at 266 by year end, despite 4.3% increase in emergency attendances, compared to 296 in 2024 (5% improvement on target, 10% decrease on 2024 and 21% decrease for those aged over 75 years)

[See overlap in measures in Right Place 3H. and I.]

# 5 Strong Foundations

**Commitment**

We will invest in our people, the right capabilities and digital enablers to support a culture where teams are empowered to innovate and deliver excellent care

**A** *Our People Strategy 2025-2027*, published in July, sets out our plan to attract, develop, support, and retain our workforce

**B** 341 live interactive programmes on personal effectiveness, people management, and leadership development delivered to 8,270 staff, equating to 10,600 training days

**C** Three major releases of the HSE Health App launched with over 121,000 users registered by year end, providing people aged 16 and over easy digital access to their personal health information

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## Part I



## Part II

# 1

# Overview

# 1.1 Statement from the Board Chair

On behalf of the Board, I am pleased to present our Annual Report and Financial Statements 2025, a year which demonstrated the expertise, resilience, and shared commitment of our colleagues and partners across the health and social care system.

Ireland continues to perform strongly in international comparisons, reflecting sustained improvements in population health and service quality, and now exceeds the Organisation for Economic Co-operation and Development (OECD) average on eight of ten key health indicators, as outlined in the 2025 OECD Health at a Glance report with the rate of preventable mortality per 100,000 people outperforming the OECD average. However, and our adoption of digital technology lags behind and much remains to be done.

During 2025, our work was guided by the commitments and priorities of our Corporate Plan 2025-2027 and our two Letters of Determination outlining ministerial priorities. These in turn are aligned with Sláintecare and the Programme for Government.

Over the past year we focused our efforts on improving efficiency, strengthening productivity, and building further on quality improvements achieved in recent years. We also continued to strengthen our financial control environment, ending the year within our pre-agreed cash allocation. The move to six Health Regions and 20 Integrated Health Areas represents a significant governance shift, laying the groundwork for more coordinated, accessible and integrated population care for patients and families.

Ireland's population continues to grow, now standing at almost 5.5 million. Life expectancy stands at 82.9 years, remaining among the highest in Europe. The challenge remains to not only extend longevity but also improve quality of life. The progress achieved across the system in 2025 underscores the importance of these reforms, as demand continued to rise across services, driven by a growing and ageing population with increasingly complex needs.

While positive trends are welcome, they place significant pressure on our health and social care system, and on its people. Despite this, the improvements seen in access, patient flow and service integration demonstrate the ability of the HSE and its partners to respond and adapt. Supporting system wide improvements so that people spend less time waiting and receive timely care across all parts of our health and social care system continues to be a key focus for the Board.

Looking ahead, our responsibility is to ensure we have the capability, flexibility and capacity to meet evolving needs while remaining steadfast in our commitment to improving outcomes, reducing health inequities and achieving our financial commitments.

While progress varied in some areas, the commitment to reduce waiting times, expand community supports, and strengthen early intervention remained strong.

Planning for the development of a Single Point of Access, creating a simpler, more coherent pathway for children, young people, and families who rely on multiple services is a clear example of how the system is evolving to better serve our citizens.

Supporting people with disabilities to live full and autonomous lives remains core to our mission and is an area in which we have much progress to make. While in 2025 we continued to enhance access to person centred, integrated services for children, adults, and families, the ongoing development of disability services remains a priority, underpinned by the ambition to improve choice, control, and access to the right supports at the right time.

In 2025, we continued to advance the modernisation of our estate, expand core digital foundations, and strengthen cybersecurity and resilience. Important progress was achieved in building a more integrated, digitally enabled environment that supports safer, more efficient care.

While much has been achieved, there is also much to be done. Demand continues to grow, variation in access remains, and many people continue to experience delays in receiving the care they need. In this context, the HSE Board remains committed to strong governance, clear accountability, and prudent oversight of public resources. Our priority is to ensure that all investment is directed in a way that equitably delivers better care, better access, and better outcomes.

As we look to 2026 and beyond, our focus is clear: to build capacity where it is needed most, strengthen integration across the system to deliver a better, seamless experience, and continue the journey of reform so that every person in Ireland can access timely, safe, and equitable care.

The work of 2025 has helped lay strong foundations. The task ahead is to build on them, with ambition, with strong accountability, and with the needs of patients and communities at the heart of every decision.

As a Board, we wish to acknowledge and pay tribute to the dedication and professionalism of our highly skilled staff, without whom the progress achieved this year would simply not have been possible. We extend our sincere thanks to our partners across the entire health and social care system. The strength of our partnerships, including with our voluntary organisations and our Section 38 and Section 39 agencies plays a vital role in shaping and delivering services.

Equally, we value ongoing partnership with patients and service users, whose insights, lived experiences, and participation help guide improvements and ensure that services are responsive to the needs of the people we serve. Their collective expertise, commitment, and active engagement are integral to achieving our goals.

On behalf of the Board, I also wish to thank Jennifer Carroll MacNeill, Minister for Health; Norma Foley, Minister for Children, Disability and Equality; the Ministers of State in both Departments and their officials for their constructive engagement and support throughout the year.

I would like to sincerely thank our former Chief Executive Officer (CEO), Bernard Gloster, for his leadership and service, and for guiding the organisation through a period of significant challenge while laying important foundations for reform.

I also wish to welcome our new Chief Executive Officer, Anne O'Connor, and to acknowledge the leadership team and staff, whose professionalism and commitment continue to drive progress.

The Board and I look forward to working closely with our new CEO as we build on this momentum and address the challenges ahead.

**Ciarán Devane**
*Chair*

# 1.2 Chief Executive Officer Review

Together with the Chair and Board members, I am pleased to present the HSE Annual Report and Financial Statements for 2025, my first as Chief Executive Officer. I want to begin by expressing my appreciation to Bernard Gloster for his leadership and service as Chief Executive Officer throughout the period reflected in this report.

This report is both a key instrument of accountability and a reflection of the achievements and innovation delivered across a dynamic and complex health and social care system. While it highlights the progress made in 2025, it also recognises that there is more to do as we continue strengthening services, modernising how care is delivered, and building the capacity required to meet the evolving needs of people and communities across Ireland.

The foundations for organisational reform as set out in Sláintecare and the Programme for Government, were strengthened in 2025 ensuring there were clearer structures and stronger alignment across the system. A major milestone was the full establishment of the six Health Regions and 20 Integrated Health Areas, a transformative step that enables care to be planned and delivered around the needs of local populations. Combined with a reformed HSE Centre, this new structure will support more effective, locally responsive services operating within a unified national framework.

Ireland's growing and ageing population continued to drive demand in 2025 with more people requiring hospital care, community supports and chronic disease management, particularly among older adults who access services more frequently and with increasingly complex needs.

Access to health and social care remains fundamental for the people who rely on our services, and it continues to be one of the most significant challenges we face as a health system. While more than 1.8 million people were removed from waiting lists (a 3.3% increase on what was expected), demand for planned care also rose with 1.9 million people added to waiting lists in the last year. Meaningful gains were made in patient flow, with the number of people waiting for an inpatient bed at 8am falling by more than 10%, demonstrating the impact of improved bed management, stronger discharge planning and sustained system-wide focus.

Building on improvements in access and patient flow, 2025 also saw important progress across our wider health and social care services. Screening programmes supported earlier diagnosis and chronic disease management and older people services continued to improve through our Enhanced Community Care Programme. Mental health and disability services saw a focus on reducing waiting times to support individuals to live with independence and dignity. At the same time, rising demand and regional variability meant that progress was not consistent across all areas, and too many people still face delays in accessing the care they need. While the Primary Care Therapy Waitlist Initiative saw a decrease for the first time towards end of the year (overall reduction of 10,000 people), over 28,000 new people joined the waiting list in 2025.

Development of the Single Point of Access commenced, and when implemented, will make a meaningful difference in how children, young people, and families navigate our community health services.

By creating a clearer, more coordinated route into supports across Primary Care, Mental Health, Child and Adolescent Mental Health Services, and Disability Services, it will help reduce delays, minimise duplication, and ensure that children receive the right help at the right time. Through close partnership with Section 38/39 providers, parent representatives, and government stakeholders, this initiative will enhance accessibility, strengthen communication across services and support earlier, more effective intervention for children and families.

2025 was the first year of implementing our National Digital Health Strategy, with a sharpened focus on delivering modern, integrated, and accessible digital health solutions. Significant milestones include the launch of the HSE Health App, advancements in shared care records, deployment of national digital tools, and the expansion of our digital health ecosystem to position the health service to meet rising demand while delivering safer, more connected and patient-centred care.

This report reflects the scale, depth and impact of the work carried out by our staff across the health and social care system every day. It offers insight into how our services continue to respond to the needs of patients, service users and communities nationwide, highlighting both the dedication of our workforce and the progress made across our reform agenda. While the direction is positive, sustained focus is needed on optimising capacity and driving system improvement, including greater regional consistency and accelerating integrated pathways across the continuum of care. This will be essential to ensuring timely, equitable care for a growing and changing population in 2026 and beyond.

As I look ahead, I am committed to leading the organisation through the next phase of this reform while ensuring high value, results-driven service delivery and strong stewardship of the public resources entrusted. Together, we will continue to support and enable our staff to deliver safe, high-quality and accessible care that responds to the evolving health and social care needs of people and communities across Ireland.

**Anne O'Connor**
*Chief Executive Officer*

# 2

# Setting the Scene

# 2.1 Our Vision for Ireland's Health and Social Care Service

This Annual Report is a public disclosure of our operational and financial position in 2025. It highlights our key achievements during the year and their impact on the people we serve, showcases frontline excellence across acute, community and social care settings and provides insight into the actions being taken to deliver a high-quality, integrated health and social care service. In addition, it also demonstrates where improvements are needed, including in access to timely, person-centred social care supports.

Alongside the Annual Report, progress against our Corporate Plan and National Service Plan (NSP) is reported through the HSE National Performance Reports (NPRs), published on a monthly and quarterly basis.

## 2.1.1 Introduction

The HSE vision is for an Ireland with a high-quality health and social care service that is equitable, trusted and valued by all. Our mission, alongside our colleagues in voluntary services and in Children's Health Ireland (CHI), is to ensure that people in Ireland are supported by safe, compassionate and high-quality health and social care services to achieve their potential while being confident that the stewardship of public resources is effective.
Ireland's demographic trends are changing rapidly. Our population now stands at almost 5.5 million and is ageing at pace, with the number of people over 65 projected to reach 1.94 million or 21% of the population by 2057[1].
As people live longer, demand is increasing not only for healthcare, but also for social care such as home support, residential care, disability services and supports for carers. At the same time, chronic conditions are becoming more common, with over half of adults aged 50 and above already living with at least one chronic disease and numbers continuing to grow. These trends explain why our Corporate Plan prioritises the right care, in the right place and at the right time, including preventive, community-based and social care services, and why innovation in service delivery is essential to yield consistent, better experiences and outcomes for our service users.

## 2.1.2 Our Corporate Plan and Strategy

The HSE Corporate Plan 2025-2027: 'Your Health, Our Mission – Shaping Care Together' was launched in July 2025, 20 years since the establishment of the HSE. During this time, Ireland has undergone significant change, with long-awaited social reforms being delivered, digital transformation reshaping daily life, and globalisation increasing societal diversity.

Our staff-led and developed Corporate Plan serves as a roadmap for collective action and delivery, which is translated to more specific actions in the HSE's annual service plans. It prioritises helping people to stay well for longer, with an emphasis on those most in need and underserved. Safe, effective, and evidence-based care, across both health and social care services, tailored to meet patient/service user need underpins our strategic objectives. The Plan focuses on improving efficiency and productivity while prioritising high-quality care closer to home, leveraging the establishment of our new HSE Health Regions.

The Plan is structured around five strategic priorities, 11 strategic objectives, 45 priority actions and 20 high level measures. These were developed based on internal and external scans in consultation with over 200 key stakeholders including staff and clinical leaders, health and social care professionals, patient partners, government departments and voluntary organisations. The strategic priorities are expressed as our commitments to patients and service users across their lifetime and to our staff and teams, expressing how they will experience our services differently, consistent with the vision and principles of Sláintecare. A progress update against these priorities for 2025 is reflected within this Annual Report.

**Figure 1**


## 2.1.3 Our National Service Plan Priorities

The National Service Plan 2025 set out the type and volume of health and social care activities planned for 2025 based on a budget of €26.9bn. Key priorities included:

a. Prevention and early intervention to help people live longer, healthier lives

b. Enhancing screening programmes, ensuring earlier diagnosis and better treatment results

c. Protecting public health through investment in immunisation, health protection strategies, and measures to reduce health inequalities

d. Reducing waiting times for planned care, emergency care, and community and social care services

e. Strengthening clinical and social care governance, investing in staff training, and embedding quality improvement across the organisation

f. Building capacity to meet growing demand across health and social care settings and deliver reform

g. Delivering value for money

h. Supporting people with disabilities and their families by reducing waiting times for assessments, improving access to community-based services, and ensuring that every individual can live with dignity and inclusion.

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

## 2.1.4 Our HSE Health Regions

During 2025, the largest structural reform of the health and social care service was undertaken since the HSE came into operation, resulting in the establishment of six Health Regions and a revised national centre. As the six Regions became more established, engagement strengthened significantly, with clearer accountability driving more constructive, solution-focused dialogue between frontline services, regional leadership, and national teams.

The Regions will plan and deliver services through a population-based lens, with the flexibility to manage resources to best meet the health and social care needs of their local populations while still adhering to national standards of quality and performance. Working with local stakeholders/communities, the Regions will:

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

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

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

d. Deliver efficient, effective and accountable health and social care services

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

**Figure 2**


The establishment of the Regions marks a time of opportunity to strengthen clinical and operational governance while engendering a learning culture and service delivery closer to people's homes and communities. These reforms represent a milestone for the health and social care service, creating the foundations needed to deliver more coordinated, equitable and effective care as stewards of public resources. While structural change alone will not deliver integrated care, it creates the conditions to advance system-wide improvement shifting the focus to improve people's experience of care, strengthening governance and integrating services, delivering better outcomes for patients, service users and their carers.

*Specific Regional achievements in 2025 can be seen throughout this Annual Report, particularly within the Innovation Spotlights*

**Endnotes**

*1 National Service Plan 2026*

# 2.2 Health of Our Population

## 2.2.1 Our Changing Demographics

Our patients and service users and understanding our population as a whole are at the heart of our work to plan and deliver health services.

Ireland's population rose to 5.46 million people in April 2025, with life expectancy (82.9 years) remaining among the highest in Europe. Ireland's population remains younger than the European Union (EU) average, but is ageing rapidly. The number of people aged 65 years and over reached 861,100 in 2025, representing 15.8% of the population, up from 14.1% in 2019[1] and projected to reach 1.94 million or 21% of our population by 2057[2]. This is a core consideration as we look ahead to improve services so that people can live healthier in their communities for as long as possible.

The working-age population remains strong, but continued growth in older cohorts is projected to place increasing pressure on health and social care services in the coming decade, due to potential greater needs of a complex and chronic nature. Meanwhile, the population aged 0-14 years stands at just over 1 million, continuing a gradual decline in this share of the population since 2019[1].

Our population is also becoming more diverse through migration, with a growing proportion of people living in Ireland who were born elsewhere.

**78,300**
Ireland's population increased by 78,300 in 2025[1]

**159,700**
Population aged 65 and over increased by 159,700 people between 2019 and 2025[1]

**+59,700**
125,300 immigrants and 65,600 emigrants resulted in net migration of +59,700 in 2025[1]

## 2.2.2 Our Population's Health Status – key trends

Ireland's relatively high life expectancy is accompanied by improved self-reported health. Findings from the Healthy Ireland Survey 2025 show that 82% of adults rate their health as good or very good, up from 80% in 2023. Older adults in particular show gains with 69% describing their health as good or very good, compared with 60% in 2015. This is in the context of 39% of adults reporting at least one medically diagnosed long-term condition[4].

Global comparisons provide useful context. A recent global healthcare rankings report found Ireland had moved up 74 places in just four years to be placed at number six in the world[5].

Ireland's position in the OECD Health at a Glance 2025 Report shows generally strong performance on health outcomes and solid access to care, with life expectancy, preventable and treatable mortality, and self-reported health all outperforming OECD averages. Risk factors such as smoking, physical inactivity, and air pollution are favourable relative to peers, though obesity remains slightly higher. Access to care is relatively strong, with universal coverage, high satisfaction levels, and relatively low unmet healthcare needs, while quality indicators, such as breast cancer screening and low acute myocardial infarction and stroke mortality rates, also compare well.

**82.9 years**
Life expectancy was 82.9 years, 1.8 years above the OECD average[3]

**17%**
Smoking among those aged 15 years and older remains stalled at 17%[4]

**26%**
Binge drinking rates decreased from 30% in 2015 to 26% in 2025[4]

**17%**
of adults are current smokers[4]

**26%**
report binge drinking[4]

**8%**
use e-cigarettes. Highest vaping rates among those aged 15-24 years[4]

However, while there are many strengths, Ireland continues to face challenges in areas including higher antibiotic use, avoidable hospital admissions, limited long-term care staffing, and lower availability of diagnostic imaging equipment. Geographic distribution of available (versus more) resources may also require greater understanding to ensure the right balance with areas of greatest need.

As the population ages, the prevalence of long-term conditions and functional limitations is expected to increase. This demographic shift is already contributing to increased levels of chronic illness. An estimated 53.8% of adults aged 50 years or more have a chronic disease, with the number expected to increase from approximately 778,000 people in 2016 to 1.08 million by 2030[6]. Functional limitations also impact quality of life, with 36% reporting long-lasting conditions or difficulty; 24% experiencing limitations in daily activities and 4% severely limited, figures that have stayed largely the same since 2016[4].

Behavioural and metabolic risk factors for these conditions remain substantial with circa 60% of the population overweight or obese, and less than half meeting minimum physical activity recommendations[3]. According to 2023 figures, chronic diseases account for approximately 40% of hospital admissions and 75% of bed-days[6].

Taken together, these trends show that although overall health outcomes remain strong, Ireland faces a growing burden of chronic disease and functional limitations. This rising complexity of need is already placing significant pressure on health services and will intensify without continued focus on prevention, healthy ageing, and risk-factor reduction.

While Ireland's population health outcomes remain strong, the evidence shows that a growing share of illness and health service demand is driven by preventable and modifiable risk factors. Improving population health requires a shared responsibility between health services, communities and individuals. The HSE has a central role in enabling and supporting people to take greater responsibility for their own health through prevention including health promotion, early intervention, integrated care, and national programmes supporting screening, immunisation, and long-term condition self-management. Empowering individuals to make informed, healthy choices across the life course is essential to reducing avoidable illness, supporting healthy ageing, and ensuring the long-term sustainability of health and social care services.

### 2.2.3 Inequities in health and social care that must be addressed

The 2025 evidence base shows clear social gradients in health and access to care. Smoking prevalence remains higher among people with lower education levels – 21% among those with a Leaving Certificate or lower compared with 11% among those with higher education. Similarly, e-cigarette use and other risk behaviours show marked variation by age and socioeconomic group[4].

Inequities are also reflected in access to health services. According to Healthy Ireland 2025, 43% of people who accessed healthcare in the last year incurred no cost, while others report cost-related avoidance. General practitioner (GP) attendance reached a record high of 80% with 57% of those attending reporting out-of-pocket costs[4].

Informal carers play a vital role in supporting people with long-term conditions across the population. 14% of people reported providing regular unpaid personal help to a friend or family member with a long-term illness, health condition, or disability. Of these carers, 69% supported someone aged 65 or over, with 27% caring for a person aged 71-80 and 38% caring for someone aged 81 or above[4].

These patterns highlight persistent inequities in health behaviours and access to care, with cost pressures and social gradients shaping people's experiences. Informal carers also shoulder an important share of support for those with long-term conditions, underscoring the need for continued focus on prevention, equitable access, and strengthened community-based supports.

As we look ahead, the insights from our changing population and evolving health needs reinforce the importance of sustained action and investment across prevention, early intervention, and equitable access to high-quality care. These findings continue to shape our strategic priorities for 2026 and beyond, guiding the development of targeted action plans that strengthen community-based services, support healthier ageing, and reduce persistent inequalities. Building on progress already made, the chapters that follow outline the measurable progress underway across our health and social care service to enhance capacity, improve outcomes, and deliver more integrated, person-centred care. We will continue to advance actions to ensure that every individual in Ireland can live well, age well, and access the right care, in the right place, at the right time.

**Figure 3**

**76%**
help with aspects of personal care

**82%**
provide practical help such as preparing meals

**79%**
provide transport for the person(s) they care for

**90%**
arranged/coordinated care and support, medical appointments and other forms of support

**87%**
provide emotional support

**74%**
help with medication

**89%**
are caring for someone in the same household

*The State of Caring 2024*[7]

**Endnotes**

1 *Population and Migration Estimates April 2025 (Central Statistics Office)*
2 *National Service Plan 2026*
3 *Ireland Country Health Profile 2025 (EU Observatory/OECD)*
4 *Healthy Ireland Survey 2025 (Department of Health)*
5 *2025 CEOWORLD Health Care Index*
6 *oireachtas.ie/ga/debates/debate/joint_committee_on_health/2025-11-05/2*
7 *The State of Caring 2024*

# 3

# The HSE's Commitments – Our Year in Review

# 3.1 Healthy Communities

## Together, we will create supportive environments for people to live healthier and for longer.

**Key Corporate Plan objectives progressed for patients and service users**

A. **Enhanced population-based planning and service delivery, with a focus on early intervention**

B. **Wider determinants of health were addressed**

## Measures of performance in 2025

**74.7%**

BreastCheck screening uptake rate (exceeded target of 70% and 2024 outturn of 68.5%)

**82%**

reported their health as being “good” or “very good” (improved from 80% in 2023)

**57.7%**

smokers on cessation programmes were quit at four weeks (exceeded target of 50% but lower than 2024 outturn of 59.2%)

**75%**

uptake in flu vaccine for those aged 65 and older (in line with target and 2024 outturn)

**1st**

The first annual report on health inequalities is underway, due for publication in Q2 2026

## A. Enhanced population-based planning and service delivery, with a focus on early intervention

### 3.1.1 Screening programmes

I. **Improved screening rates:** In 2025, activity levels in CervicalCheck, BowelScreen and DiabeticScreen all exceeded expected levels. While BreastCheck did not achieve expected levels, the service screened over 170,000 women (the highest number in any one year and 26% higher than in 2024). More than 192,000 men and women participated in bowel screening (27% increase on expected activity). Over 209,000 women received cervical screening (18% increase), and more than 156,000 people aged 12 and over with diabetes received retinopathy screening (23% increase). National Cervical Screening Laboratory results accounted for 26% of results received by CervicalCheck overall (exceeding the target of 25%)

II. **Participant and patient voice:** Patient and public representatives took part in 80 projects and activities including co-designing resources, helping to develop BreastCheck information for the HSE Health App, doing media interviews, featuring in campaigns and participating in research projects

III. **Service expansion:** The BowelScreen age range expanded to include those aged 58 to 70 years, in line with the National Cancer Strategy; capacity and the number of colonoscopy locations were increased to support timely diagnosis and treatment closer to home

IV. **Access and equity:** Digital innovations, such as online BowelScreen FIT Kit ordering and BreastCheck appointments via the HSE App, improved access and choice. Through National Screening Service (NSS) community-led initiatives, 96 community champions were trained to engage with underserved groups which included migrants and people experiencing homelessness to support their access to screening. A new communications toolkit helped embed clear, consistent and compassionate communication across screening programmes

V. **Data-driven approach:**

   i. The NSS published Our Data Ecosystem Roadmap, 2025-2030 setting out how the NSS will govern, manage and utilise data to enhance screening programme effectiveness and the care of programme participants

   ii. Work continues on the development of an Artificial Intelligence (AI) programme that could transform how we detect and prevent cancer and diabetic eye disease

VI. **Operational excellence:**

   i. The BreastCheck programme was re-certified by the European Reference Organisation at Level 4, the highest accreditation, providing independent assurance of its high-quality screening and diagnostic services

   ii. The CervicalCheck Screening Training Unit won the Irish Healthcare Award for Nursing and Midwifery Project of the Year, recognising its work to build a resilient, responsive and future-focused cervical screening education model.

### 3.1.2 Protecting health

I. **Immunisation programmes**:

   i. The Respiratory syncytial virus (RSV) immunisation pathfinder programme progressed with RSV immunisation given to 22,500 babies, contributing to a 65% reduction in RSV cases

   ii. Phase 1 of the National Immunisation Information System was delivered and will streamline immunisation data recording on a single national platform

II. **Public Health Strategy:** The HSE launched a new Public Health Strategy 2025-2030 in December, outlining a vision to improve health outcomes, reduce inequalities, and strengthen Ireland's public health system through collaboration, evidence-based practice, and innovation


**Innovation Spotlight**

## Baby & Me – Baby Bonds & Beyond

**Yvonne Galvin Co CEO Our Lady of Lourdes Early Years Service, Ballinacurra Weston, Limerick; Niamh Wallace Head of Service Health and Wellbeing HSE Mid West; Niamh Keane Clinical Lead Health and Wellbeing HSE Mid West; Bernie Hannan Family Support Worker Our Lady of Lourdes Early Years Service, Ballinacurra Weston, Limerick**

A cross-agency initiative was developed to address the needs of marginalised new mothers. Delivered by HSE Mid-West and the local Early Years Service, this weekly group offers a culturally accessible, informal space where mothers and babies receive tailored health and wellbeing support. The programme focuses on perinatal mental health, infant development and maternal self-care, through interactive discussions rather than formal presentations.

**Impact**

By bringing services directly into the community, facilitated in a familiar early years' baby room and timed to suit mothers' routines, the programme reduces barriers to access and fosters trust. It has achieved strong engagement, with a 75% completion rate, and qualitative evaluations reveal improved maternal mood and wellbeing.

III. **Health protection**: Implementation continued of the Health Protection Strategy 2022-2027, strengthening prevention, surveillance, and outbreak response while the Outbreak Case, Incident and Management System was progressed. Outbreaks, such as measles, pertussis and Group A streptococcus, were addressed and Exercise PANDORA, Ireland's first national pandemic preparedness exercise, was conducted, providing insights to inform future pandemic planning and strengthen Ireland's resilience

IV. **Global health:** The HSE signed a Memorandum of Understanding with the Ministry of Health in Tanzania, with a train-the-trainer quality improvement (QI) programme completed by 22 participants

V. **Climate and sustainability:** Implementation of the Public Sector Climate Action Mandate

   i. The HSE achieved International Organization for standardization (ISO) 50001 energy management standard certification, highlighting the HSE's commitment to creating greener facilities that benefit patients/service users and staff

   ii. Frameworks were published to ensure standardised approaches across priority areas of focus, including energy efficiency, sustainable buildings, green spaces and water conservation, and a Sustainability Hub was launched to support staff in responding to climate change impacts and reducing our own contribution to the problem

   iii. Of the 41 requirements of the Mandate, the HSE is compliant with 18, partially compliant with 11, not compliant with 10 and two are not applicable. Work is ongoing to address partially compliant and non-compliant areas

   iv. Complied with Circular 01/2020 through the monitoring of official air travel emissions and the completion of the required emissions offset arrangements

   v. Since 2009, energy efficiency has improved by over 34% with Carbon Dioxide ($CO_2$) emissions decreasing by over 19% since 2016.

VI. **Public health legislation:** Work continued to implement and inform the development of key environmental and public health legislation, including enforcement of newly enacted provisions of the Public Health (Tobacco and Nicotine Inhaling Products) Act 2023, and preparation for the commencement of additional sections

VII. **Statutory programmes:** Risk-based control programmes were delivered in relation to food safety, sunbeds, alcohol, port health, cosmetic products, tobacco, e-cigarettes and import/export controls, including 53,831 inspections, 15,671 samples gathered, 9,641 investigations and 75,466 import/export actions (2% increase), protecting public health by managing, monitoring, and controlling factors that can cause illness, injury or death

VIII. **Inter-agency working:** The implementation of preventive health policies, legislation and health protection was strengthened through engagement across a variety of multi-sectoral fields with partners and stakeholders involved in food safety, environmental protection, water quality, disease prevention and promotion of health and wellbeing.

**Table 1: HSE (Primary Energy) Consumption and Greenhouse Gas (GHG) Emission 2024 and 2023***

| Type | Consumption 2024 | Consumption 2023 |
|---|---|---|
| Electricity | 432,961,143 kWh | 425,291,830 kWh |
| Thermal | 581,744,187 kWh | 589,166,352 kWh |
| Transport | 57,058,778 kWh | 52,686,916 kWh |
| Total HSE Energy Consumption | 1,071,764,108 kWh | 1,067,145,099 kWh |
| Total $CO_2$ Emissions | 187,274,925 $kgCO_2$ | 186,646,614 $kgCO_2$ |
| Energy Efficiency – change since Baseline (2009): 34.3% improvement | | |
| Total $CO_2$ Emissions – change since Baseline (2016-2018 average): 19.2% decrease | | |

**Section 38/39 Organisations report separately to Sustainable Energy Authority of Ireland (SEAI) and are not included in these figures.*

*Data source: SEAI. Monitoring and Reporting (Energy and GHG Breakdown)*

### 3.1.3 Women's health

I. **Postnatal care:** The network of community-based postnatal hubs expanded in 2025, bringing the total to six nationally. Each postnatal hub operates across two to five community-based locations. Under the governance of the Coombe Hospital, five new community-based postnatal hub locations were launched in December 2025 in Clondalkin, Crumlin, Tallaght, Celbridge, and Newbridge. Established hubs linked to Cork University Maternity Hospital, Portiuncula University Hospital, Sligo University Hospital, University Hospital Kerry and St Luke's Hospital Kilkenny collectively delivered over 12,900 episodes of care to mothers, babies and families in their communities

II. **Endometriosis:** The National Framework for the Management of Endometriosis in Ireland was launched, establishing Ireland's first defined clinical care pathway for women and girls living with endometriosis. Specialist services saw almost 1,200 new patients, completed over 5,000 review appointments and carried out over 1,400 endometriosis-related surgeries, representing an estimated increase in overall activity of 23%

III. **Gynaecology services:** Two new ambulatory gynaecology (AG) clinics were established in Portiuncula Hospital and Connolly Hospital, bringing the total network to 18 AG clinics. More than 25,000 new patients were seen across this network of 18 AG clinics, representing a 23% increase against the previous year

IV. **Assisted human reproduction (AHR):** By December, 3,642 couples had been referred for AHR treatment since the commencement of the service. A key development in 2025 was the expansion of initial eligibility criteria, which extended access to publicly funded AHR treatment, including in vitro fertilization (IVF) and Intracytoplasmic Sperm Injection (ICSI), to couples with one existing child in their relationship

V. **Women's health hubs:** Work is ongoing to establish community-based Women's Health Hubs that aim to provide accessible, holistic care outside busy hospital settings in more welcoming community spaces. Two new hubs are being established with Kerry set to open in Q1 2026 and a Galway site identified. This builds on the 2023 launch of the Cork Women and Infants Health Hub, the first of three dedicated Women's Health Hubs supported by the Department of Health (DoH).


**Innovation Spotlight:**

## New Endometriosis Centre in Cork

**Minister for Health Jennifer Carroll MacNeill opening the HSE Supra-Regional Endometriosis Centre**

The HSE Supra-Regional Endometriosis Centre opened in Cork, providing specialised care for women across Ireland with advanced endometriosis. The centre aligns with the National Endometriosis Framework which outlines a defined clinical care pathway, with a multidisciplinary team to ensure each patient receives the comprehensive, tailored support she needs.

**Impact**

The centre represents a major step forward in ensuring timely diagnosis, expert treatment, and comprehensive support for advanced endometriosis.

### 3.1.4 Oral health

I. **Oral health promotion:** Oral health promotion continued to be integrated into child health programmes. While acknowledging more remains to be done, work commenced on education and referral pathways for oral hygiene and diet advice for parents and for dental service interventions, as part of the public health nurse '0-4 years early child health programme'. In addition, a multi-disciplinary national group was established to support the scoping and design of preventive strategies for adults, and additional staff were recruited to deliver oral healthcare in our community.

### 3.1.5 Planning

I. **Cross-organisational foresight generation:** A cross-organisational demand-modelling approach was established to strengthen standardised forecast scenarios and evidence-informed target setting while better aligning on a collective future outlook. Five outputs were delivered to enable and support teams, including insight-driven resources for a coherent view on current and future macro trends in population health and services. This included demand forecast scenarios across key high volume service areas (Planned Care, Primary Care and Urgent and Emergency Care (UEC))

II. **Information and evidence:** Data-driven planning and modelling initiatives to better understand our population, both currently and into the future, were strengthened. This included regional profiles adapted from Health Atlas Ireland, a publication produced by our Public Health National Health Intelligence Unit, vaccination perception studies and advanced dashboards for health protection and population modelling.

## B. Wider determinants of health were addressed

### 3.1.6 Healthy childhood

I. **Child Health:** The National Healthy Childhood Programme has a key role in integrating services and supporting families so that infants and children can fully realise their potential into adulthood; preparations advanced for expansion of the Newborn Bloodspot Screening Programme to include spinal muscular atrophy and severe combined immunodeficiency; school screening programmes were updated and health indicators for Children and Young People were developed.

### 3.1.7 Healthy ageing

I. **Integrated Care Programme for Older People (ICPOP):** ICPOP Community Specialist Teams (CSTs) achieved over 142,000 patient contacts (7% increase since 2024). Of those, 84% were discharged home, only 4% were admitted to acute hospital, and 3% were admitted to long-term care. CSTs successfully managed the care of almost 9,000 frail adults, avoiding unnecessary hospital admissions

II. **Virtual Care in the Community:** A new initiative was developed and implementation commenced. The Virtual Care in the Community initiative aims to support older people to stay well while being supported at home. Virtual consultations and secure messaging facilitate connections between older persons, ICPOP clinicians, nursing homes and wider Community Healthcare Networks (CHNs), benefitting older persons at home.

### 3.1.8 Health equity

I. **Homelessness:** Health needs assessments (physical, mental health, and addiction) were completed for 90 of the 107 individuals entering Housing First tenancies in 2025, representing an 84% completion rate for new first-time tenancies, with wraparound health supports being delivered to 1,037 Housing First tenancies

II. **Integrated working:** In 2025, embedding the Consultant in Public Health Medicine (Health Inequalities – Social Inclusion) within the National Social Inclusion Office ensured a targeted focus on underserved populations within Public Health to strengthen equitable access to immunisation, screening and targeted health services

III. **Sexual health:** The National Sexual Health Strategy 2025-2035 was launched. This comprehensive framework sets ambitious goals for improving sexual health outcomes with a strong focus on equity

IV. **Limerick Health Equity:** The Limerick Health Equity Oversight Group was established in May, building a new system of inter-agency working within disadvantaged areas. The group is the first in Ireland to adopt the internationally recognised, evidence-based Marmot Place framework, and is focusing, initially, on the first Marmot principle of giving children the best start in life. Work undertaken in 2025 included meaningful direct engagement with 49 children and young people in Limerick City North and South, and an examination of early years provision in the city

V. **LGBTIQ+:** A new eLearning module, Pronoun Awareness Training, was launched, with 234 staff completions in 2025

VI. **Unmet need:** The first annual report on health inequalities in Ireland is in development and due to be published in April 2026, highlighting aspects of unmet need.

### 3.1.9 Primary prevention

I. **Healthy Communities:** The Sláintecare Healthy Communities programme was extended to Tallaght, with service delivery in Blanchardstown, Dundalk and Drogheda to commence in early 2026, bringing the total number of Healthy Communities to 24

II. **Social prescribing:** Four new services were confirmed (5% increase on 2024), with almost 5,500 new users (10% above target) availing of the service that helps tackle loneliness and social isolation by connecting people to community supports


**Innovation Spotlight**

## Cutting Through Silence – Salons join the frontline against domestic violence

**Attendees at the empowering salon professionals' event**

In May 2025, HSE Social Inclusion partnered with An Garda Síochána, Donegal Domestic Violence Service, and the North West Regional Drug and Alcohol Task Force to deliver a first of its kind training session for Salon Professionals. More than fifty salon professionals received training and practical guidance on recognising signs of domestic violence, coercive control, and substance misuse, and on responding safely to disclosures.

**Impact**

This training strengthened early identification and referral pathways, ensuring more individuals experiencing harm are supported and connected to services sooner.

III. **Healthy behaviours:**

i. The Financial Incentives to Stop Smoking (FISS) pilot scheme commenced in March, supporting the most vulnerable to quit smoking with voucher incentives

ii. Smoking among those aged 25 to 34 has declined from 32% in 2015 to 20%

iii. Updated National Physical Activity Guidelines, Every Move Counts, were launched to include guidance for pregnant and postpartum women and people living with chronic conditions

iv. 26% of respondents report binge drinking (six or more standard drinks in one sitting), down from 28% in 2024 and continuing the longer-term downward trend

IV. **Stress management:** A free, online programme 'Balancing Stress' was launched in May, providing six video sessions to help people manage everyday stress. It includes guided relaxation and breathing exercises, as well as practical strategies based on cognitive behavioural therapy

V. **Substance and alcohol use:** The HSE delivers drug and alcohol information through drugs.ie, askaboutalcohol.ie and the Drug and Alcohol Helpline. In 2024 (latest available data), there were 6,488 contacts to the helpline, and the web content on alcohol and drugs attracted over 700,000 site visits. During 2025, opioid agonist treatment was provided to 9,893 people and 4,571 units of naloxone were distributed, with 417 administrations reported (2.6% decrease from 2024)

VI. **Safer Nightlife Programme:** The HSE Safer Nightlife Programme continued its harm reduction work at music festivals during the summer, providing on-site checking to identify risky batches of drugs with 176 drug samples submitted by festival attendees for testing. In addition, drug harm reduction teams provided hundreds of drug interventions with 28 hours of outreach in terms of support and harm reduction advice

VII. **Emergency management:** Engagement continued with other principal response agencies (PRAs) and Government departments in meeting HSE and statutory obligations in regard to upper tier Seveso sites, licensing of outdoor events, ports, airports, road tunnels and rail tunnels, mitigating the risk of a major disruption to critical health and/or social care services as outlined in the HSE's Corporate Risk Register (CRR).

### 3.1.10 Suicide reduction

I. **Suicide Crisis Assessment Nurse (SCAN) services:** Work continued to roll out SCAN services to strengthen responses to self-harm and suicide-related ideation. A dedicated SCAN service for under 18s was launched in Donegal. The implementation of Castor, a cloud-based system for real-time collection and analysis was also progressed for enhanced data management and quality checks

II. **Connecting for Life: Ireland's National Strategy to Reduce Suicide 2015-2024:**

i. Suicide prevention and bereavement training was delivered to over 18,000 participants

ii. 'Preventing Suicide in Public Places' toolkit was launched, providing an interagency framework for managing high-risk infrastructure and sites

iii. A comprehensive evaluation of the 2015-2024 strategy was completed, including a national public consultation and evidence-review to underpin the successor strategy (due 2026)

iv. The National Office for Suicide Prevention provided oversight of funding and initiatives across more than 20 partner non-governmental organisations.

**Innovation Spotlight**


**L-R Senator Maria Byrne, Mayor of Limerick, John Moran, Superintendent Andew Lacey Community Access Support Team pilot lead, Minister Mary Butler, Ian Hackett Solace Café Manager, Maria Bridgeman IHA Manager Limerick City and North Tipperary**

## Safe alternative to ED for people in mental health crisis

The Limerick Solace Café, opened in November, providing free, out of hours, peer-led mental health support, complementing the Crisis Resolution Team (CRT). The Café offers immediate emotional support, crisis de-escalation and structured onward referral in a safe, non-clinical environment, strengthening local crisis response pathways in partnership with the Community Access Support Team (pilot initiative launched in Limerick) and other community teams.

**Impact**

The Initiative aims to reduce crisis admissions to hospital, with 63% of people returning for support and 13% saying they would have presented to the ED if the Café was unavailable. The CRT offered assessment to 86% of referrals and saved 45 inpatient bed days through intensive home-based intervention, reducing avoidable admissions.

# 3.2 Right Care

## You will experience high quality, safe and coordinated care.

**Key Corporate Plan objectives progressed for patients and service users**

**A. Delivered value in health and social care in focused areas**

**B. Partnered with patients/service users and voluntary organisations**

### Measures of performance in 2025

**1.9%**

of surgical re-admissions to the same hospital within 30 days of discharge (met target of ≤ 2% and in line with 2024 outturn)

**12.3%**

of emergency re-admissions for acute medical conditions to the same hospital within 30 days of discharge (did not meet target of ≤ 11.1% but in line with 2024 outturn)

**7**

The National Maternity Experience Survey, completed in December, showed improvements in seven areas compared with 2020

**42.8%**

of reviews completed within 125 days of category 1 incidents from the date the service was notified of the incident (did not meet target of 70% but improved on 2024 outturn of 33.1%)*

** The review of the Incident Management Framework is expected to improve performance – see further below*

## A. Delivered value in health and social care

### 3.2.1 Delivering value for those we serve

#### Cancer care

I. **Survivorship:**

i. The Empower Cancer and Menopause Survivorship Programme was delivered as a pilot in five community cancer support centres, while community cancer support centres overall provided professional survivorship supports to over 9,500 new patients and 17,000 patients in total

ii. The Stratified Self-Managed follow-up pathway for prostate cancer was implemented in five of the eight cancer centres to support patients post-treatment

iii. 11,000 patients were treated by Psycho-Oncology Multidisciplinary teams in cancer centres

iv. A 'For Survivors, By Survivors' peer support service was launched, offering one-to-one support to HSE employees from cancer diagnosis through to post-treatment recovery

II. **Cancer pathways:** Cancer Genetic Testing Pathways were introduced in two cancer centres, improving patient access to hereditary cancer genetic testing. Haemato-oncology patient pathways are now available for Acute Myeloid Leukaemia and Acute Lymphocytic Leukaemia conditions

## Innovation Spotlight:

# Ireland's first cancer-prevention surgery theatre launches a new era in risk-reducing care

**Dr Ruth Lernihan, Director of Nursing and Louise Burke, Clinical Nurse Specialist, Oncological Prevention Services, South Infirmary Victoria University Hospital**

Ireland's first cancer-prevention surgery theatre opened at South Infirmary Victoria University Hospital, in partnership with CUH, providing dedicated protected time and resources for risk-reducing surgery for people at high genetic or clinical risk. It forms the final, essential element of a comprehensive regional prevention programme that links rapid genetic testing, specialist risk clinics, radiological surveillance, surgical and reconstructive expertise, and one-to-one psychological and specialist nursing support.

**Impact**

The initiative aims to prevent cancer through earlier identification and intervention, offering families faster access to coordinated care and treatment options. With up to 40% of cancers being preventable, this initiative has the capacity to significantly reduce the incidence of cancer in Ireland.

III. **Cancer guidelines:** To reduce variation in cancer care, improve patient experience and service delivery, four national clinical guidelines with supporting implementation plans were published, providing evidence-based recommendations. Implementation of the guideline recommendations is expected to take place within a three-year period and all include plans for monitoring, evaluation and audit. The four guidelines are:

   i. The use of focal therapy in patients with prostate cancer

   ii. Active surveillance for patients with prostate cancer

   iii. Treatment of patients with breast cancer (radiation oncology)

   iv. Post-treatment follow-up of patients with breast cancer

IV. **National Systemic Anti-Cancer Therapy (SACT) regimens:** 48 new SACT regimens covering 62 indications were developed

V. **Training in cancer prevention and early detection:** Two eLearning programmes 'Cancer Risk Reduction' and 'Early Diagnosis of Cancer' were developed to enhance healthcare professionals' knowledge of the most common modifiable risk factors for cancer, and support appropriate discussions with their patients

VI. **Accreditation:** Cork University Hospital (CUH)/ University College Cork Cancer Centre is now a designated Organisation of European Cancer Institutes (OECI) Cancer Centre, and Trinity St James's Cancer Institute became the first institution in Ireland to be OECI accredited as a Comprehensive Cancer Centre. HSE West and Northwest Cancer Programme (formerly known as Saolta University Health Care Group Cancer Programme) was also accredited by the OECI.

## Mental health

I. **National Clinical Programmes for Mental Health:** Development and implementation of evidence-based models of care continued across priority areas. Three additional Early Intervention in Psychosis (EIP) teams were established, bringing the total number of EIP teams to eight, and the Eating Disorders Clinical Programme expanded implementation of its model of care to 14 specialist eating disorder teams, out of the recommended 16 teams. In addition, progress continued through:

   i. Roll-out of adult attention deficit hyperactivity disorder (ADHD) services and specialist multidisciplinary teams with access to specialist care expanded for adults with ADHD through seven adult ADHD teams, in line with the National adult ADHD model of care

   ii. Implementation of Dual Diagnosis demonstration sites

iii. Development of Specialist Perinatal Mental Health Services delivered through a hub-and-spoke model aligned with maternity networks

iv. National training, education and research initiatives

II. **Consultation-Liaison Psychiatry:** Ireland's first national model of care for Consultation-Liaison Psychiatry (CLP) was launched for people who present with co-existing physical and mental health needs. CLP provides specialist mental health input in EDs and general hospital wards.

## New ways of working across services and programmes

I. **Modernised care:** The Modernised Care Pathways implementation programme continued during the year, expanding the amount of care provided closer to home through specialist nurse and health and social care professionals delivered services, and enabling more appropriate use of acute hospital and consultant capacity. 109,286 new episodes of care were provided last year through the implementation of 34 clinically redesigned and reoriented patient pathways which are now embedded in 132 sites across the country as part of core services

II. **Cardiac care:** A three-year implementation plan was developed following publication of the National Review of Specialist Cardiac Services 2025. Priority actions include implementation of the EuroHeart National Cardiovascular Data Registry, and implementation and evaluation of an end-to-end Model of Care for Integrated Cardiac Rehabilitation across two sites in HSE West and North West

III. **National Perioperative Patient Pathway Enhancement Programme (NPPPEP):** NPPPEP is a fact-based, data-driven programme designed to measure and improve the throughput and effectiveness of operating theatres across participating hospitals. Now implemented in 22 sites, equating to 135 operating theatres/procedure rooms, the programme has demonstrated an average patient throughput improvement up to 20% without any additional outlay of resources

IV. **Emergency Medicine Model of Care:** The new Emergency Medicine Programme Model of Care 2025 was launched jointly by the HSE and the Royal College of Surgeons in Ireland to deliver integrated, equitable, and patient-centred urgent and emergency care, evolving services in line with population needs and aligned with Sláintecare principles. Its goals include stronger pre-hospital and community-based services, expanded advanced practice roles, better workforce planning, and enhanced digital and data-driven tools to improve patient flow and decision-making

**Innovation Spotlight:**

### Outpatient clinic planning

**Emmanuel Eguare, Consultant Surgeon and Clinical Director, and Jenny O'Rourke, Scheduled Care Manager, Naas General Hospital**

Naas General Hospital was the first in Ireland to pilot the new Outpatient Clinic Planning Tool, developed by the National Productivity Unit (NPU) to help hospitals plan outpatient clinics more effectively, improving access for patients. The NPU collaborated with hospitals nationwide to assess OPD operations, focusing on capacity assessment and utilisation to inform data driven planning. Naas was selected to lead the roll-out, with teams visiting since April for insights and training together with robust, real world informed analysis.

**Impact**

Since initial roll-out, OPD baseline capacity has been established in 21 of 49 sites and the new planning tool implemented in four hospitals, resulting in an estimated additional 2,700 new OPD appointments. It is projected that through this programme, the HSE can deliver an additional 103,000 new OPD attendances yearly.

V. **New clinical designs:** New practice guidance was developed and published to ensure modern best practices are continuously improving and embedded. This included: National Emergency Department Triage Quality Improvement Framework (2025-2027); National Clinical Guideline on Venous Thromboembolism (VTE) – Eve Protocol; National Framework for Transition of Care for Children and Young People; Age-Friendly Health System Blueprint; Interventional Radiology Model of Care; Green Emergency Medicine Framework


## Innovation Spotlight:

### Ireland's first Single Visit Clinic for metabolic liver disease

**Staff at Midland Regional Hospital Tullamore; Michelle Maher, Mary Jane Burke, Leah Kavanagh, Dr Geraldine McCormack, Aisling Bracken, Dr Mairéad McNally, Paula Scott, Smitha Sebastian and Agnes Gowing**

Midland Regional Hospital Tullamore has launched Ireland's first Single Visit Clinic for assessing and managing metabolic associated fatty liver disease, enabling patients to complete triage, metabolic testing and FibroScan assessment in a single appointment. Staff describe it as a major advancement in delivering efficient, patient-centred liver care.

**Impact**

Patients experience more streamlined patient flow, reduced waiting times and fewer repeat hospital visits, while availing of earlier diagnosis and timely reviews.

VI. **Single point of access (SPoA):** Planning for the introduction of a SPoA for children advanced to a stage that will allow for implementation during 2026. The SPoA across mental health, disability and primary care aims to stop fragmented care, allowing a single referral to connect children to appropriate services, reducing wait times and multiple referrals. A draft SPoA referral form was developed and user testing commenced, with referral templates and triage tools expected to be finalised in early 2026, yielding a significant breakthrough in this critical enabler for access to services

VII. **National Quality and Patient Safety (QPS), mitigating risk to patients and service users:**

i. Revision of the HSE's Incident Management Framework was progressed through an extensive consultation process and is on target for approval and implementation in 2026

ii. The Open Disclosure Policy was updated and relaunched, incorporating key learnings, legislative developments and improvements

iii. The QPS Competency Navigator was introduced to further help build QPS capability, while Patient Safety Together with the Spark Innovation Programme (Spark) on an award-winning Q Exchange funded project to support the effective sharing of patient safety learning with frontline staff

iv. A revised Sepsis Guideline was launched and the Sepsis Strategy was progressed and will be launched in 2026

v. The National Clinical Audit Strategy was progressed and will also be launched in 2026. New national audits and registries were approved to support continuous improvement in care quality and patient outcomes

VIII. **Dementia care:** Diagnostic and post-diagnostic services continued to develop last year. A key development was the commencement of the Irish Dementia Registry, in support of better service planning, quality improvement and research. Phased implementation is anticipated in 2028. The National Intellectual Disability Memory Service (NIDMS), all four Regional Specialist Memory Clinics (RSMCs), and three of 10 Memory Assessment and Support Services (MASS) are operational, with a further six

MASS sites expected to become operational in 2026. Additional services, for people living with dementia and their carers, were provided in collaboration with community partners:

i. Alzheimer Society of Ireland – 454 new clients (target = 400)

ii. Family Carers Ireland – 3,104 counselling hours (target = 2,500)

iii. Care Alliance – 3,954 additional carers supported online (target = 3,750)

IX. **Rare diseases:** The National Rare Disease Strategy 2025-2030 was published to support people living with rare diseases, their families, and the healthcare professionals who care for them through improved diagnosis, enhanced quality of life and equitable access to health and social care. The National Rare Diseases Office developed a Rare Diseases Education Programme which signposts healthcare professionals to validated resources to help them better support service users with whom they interact

X. **Innovation:** Innovation drive was strengthened through the Access Accelerator call, a new initiative delivered in collaboration with Spark, a frontline, staff-led initiative that seeks to support, promote and recognise innovation amongst healthcare staff, and the DoH, to select initiatives from dermatology, ophthalmology, Ear, Nose and Throat (ENT) and plastic surgery. The successful initiatives were prioritised based on their access improvement and scalability potential and will deliver results for patients in 2026. The call also targeted planned care waiting lists and a range of innovative initiatives were awarded funding to impact access and patient experience in planned care services.

### Enhanced digital enablement for better care in the community

I. **Supporting Multimorbidity Self-care through Integration, Learning and eHealth (SMILE 2):** This project SMILE 2 is a virtual case management service for people with multimorbidity. It covers a total of eight conditions with 600 patients in HSE Dublin and South-East. Data indicates that patients who accessed SMILE 2 had a:

i. 41% reduction in ED visits

ii. 44% reduction in hospital admissions

iii. 87% reduction in urgent GP visits

II. **The Heart Virtual Clinic (HVC):** Established and funded for GPs, the HVC allows for virtual advisory consultations, providing flexible access to specialist cardiology advice, reducing ED attendance and hospital OPD referrals, and facilitating the continuity of shared care. There are currently 10 Chronic Disease CSTs delivering HVCs, with 790 direct referrals received throughout 2025, resulting in 906 patient contacts

III. **Telehealth:** The roll-out of Attend Anywhere enabled clinicians to triage suitable patients into virtual pathways and reduce Did Not Attend (DNA) rates. A significant milestone was achieved in 2025 with the first 1,000 consultations completed, including CHN, ICPOP and Integrated Care Programme for Chronic Disease (ICPCD) teams. Patient and carer feedback to date, through a survey, showed over 90% satisfaction with the experience and level of care received

IV. **eReferrals**: Over 173,000 eReferrals from GPs to CHNs and CSTs were made through HealthLink (42% increase on 2024), enabling increased efficiency, faster communication and improved data accuracy.

### Medicines

I. **Medicine approval:** 56 new medicines or new uses of existing medicines were approved by the HSE last year. 31 of these medicines with budget impacts were funded by way of internal recurrent savings measures delivered during 2025

II. **Hospital Medicines Management System (HMMS):** Implementation of the HMMS progressed in 2025 with go-lives complete in seven hospitals (Rotunda Maternity Hospital, St Vincent's Hospital, Children's Health Ireland (CHI) at Crumlin, Phoenix Pharmacy St Mary's Hospital, Connolly Hospital, South Infirmary Victoria Hospital and Tallaght Hospital)

III. **National ePrescribing Programme:** The first step (tender process) was commenced to procure the National ePrescription Service which will accept, store and transmit electronic prescriptions and dispensing records.

## 3.2.2 Extend operating hours

I. **GP Out of Hours:** Almost 1.1 million GP Out of Hours contacts were delivered, in line with 2025 levels, reducing reliance on EDs during evenings and weekends

II. **Injury Units:** Injury Units now operate seven days per week, 8am-8pm, including bank holidays, improving access for patients. 206,136 new patients and 21,865 return patients (total 228,001) attended an Injury Unit, 16,550 (7.8%) more than in 2024

III. **Extended working day and week:** Enhanced senior decision-maker presence and service delivery is being put in place during evenings and weekends to support more timely clinical decisions and more consistent patient flow, supported by frailty intervention therapy (FIT) teams for older people attending hospital as well as increased diagnostic capacity (e.g. Computerised Tomography (CT), Magnetic Resonance Imaging (MRI), Ultrasound).


**Innovation Spotlight**

**The Urgent Virtual Care team.**
**Second back row l-r: Professor Conor Deasy, clinical director of emergency and acute care, CUH, and project manager Fiona Foynes.**
**Middle row l-r: Elmar Cronin, Community Support; Dr Isweri Pillay; Mari O'Donovan, acting head of primary care, and Mary Rose Dennehy, ICT lead.**
**Front row l-r: Ger Moloney, IT manager, CUH; Aideen O'Riordan, unscheduled care manager, CUH; Dr Mike O'Connor, consultant geriatrician; and Ann-Marie Dineen, ICT CUH.**

## Avoiding ED attendance through Virtual Care

The Urgent Virtual Care service in the HSE South-West has seen over 6,500 service users since launching in November 2024. Over 5,000 service users (79%) have avoided an ED attendance through virtual assessment and alternative care pathways. The service connects GPs and paramedics across Cork and Kerry directly with senior clinicians in Emergency, Acute and Geriatric Medicine for rapid advice, virtual consultations, and access to acute and community based scheduled supports.

**Impact**

Receiving care at home, where it is clinically appropriate and safe to do so, reduces wait times, improves the patient experience and supports maximisation of hospital capacity.

### 3.2.3 Patient and service user safety

I. **Early Warning System – Innovation in Integrated Care:** A three-month proof of concept of the IRESTORE Early Warning System was undertaken to support earlier detection of acute deterioration in older adults in residential care facilities. During the period, unplanned emergency or urgent transfers were reduced by 25% compared with the same period in the previous year

II. **Consent in research:** An updated National Policy for Consent in Health and Social Care Research was published, providing guidance for researchers working with young people who may lack the capacity to consent

III. **Antimicrobial resistance (AMR):** Implementation of the HSE Antimicrobial Resistance and Infection Control (AMRIC) Action Plan 2022-2025 concluded with 94.8% of actions completed, delivering system-wide improvements across infection prevention, antimicrobial stewardship (AMS) and patient safety. This includes forty-three infection control and AMS guidelines published, supported by ten webinars and five eLearning programmes to strengthen infection prevention and control (IPC), appropriate antimicrobial prescribing, enhanced AMR surveillance and awareness. The HSE Antimicrobial Resistance and Infection Control (AMRIC) Action Plan 2026-2030 was also published, continuing to mitigate the risk of a significant and sustained increase in the rate of healthcare associated infections (HCAI) and AMR as outlined in the HSE's CRR

IV. **Improving patient safety and trauma care survival:**

i. A total of 1,822 ambulance personnel have been trained in the Trauma Triage Tool to date, strengthening early recognition and pre-alerting

ii. The National Rehabilitation Prescription was launched, embedding early rehabilitation planning

iii. Structured staff education, simulation, and implementation of national trauma standards and policies were completed, improving pathway reliability and consistency of care

V. **National Framework for Adult Safeguarding:** The first National Policy Framework for Adult Safeguarding in the Health and Social Care Sector was launched in December to strengthen protection for adults at risk across public, private, and voluntary services. This reinforces the HSE's lead role and introduces future commitment for Health Information and Quality Authority (HIQA) oversight and monitoring of the adult safeguarding services delivered by the HSE. It also mandates risk assessments and specialised staff training, and will be supported by an implementation plan by June 2026

i. **Future of safeguarding:** As the lead agency with responsibility for adult safeguarding, the HSE continued to implement the recommendations of Moving Forward: Adult Safeguarding in the Health Service Executive

ii. **Online reporting system:** Regional-level data relating to adults at risk of harm or abuse is available from the new online system for adult safeguarding. 72 of the 74 HSE/HSE-funded service providers are using the new system to reports concerns of abuse.

### 3.2.4 Laboratory services

I. **Laboratory services reform:** The HSE's Outline Strategic Plan for Laboratory Services 2026-2035 was published to transform and modernise this key service.

## B. Partnered with patients/service users and voluntary organisations

### 3.2.5 Informed patient and service user partnership

I. **Patient partnership embedded in governance:** Progress was made in establishing Regional Patient and Service User Experience Offices across all six Health Regions, with Regional Leads appointed. These Leads are setting up Regional Patient and Service User Partnership Councils with a view to strengthening engagement with patients, service users, families, carers and local communities, to ensure their voices shape service planning and delivery. In 2025, the Regional Council Midwest was established, with other councils to be in place in 2026

II. **National partnership arrangements:** The National Patient and Service User Forum met nine times in 2025, supporting open discussion on advancing partnership working. Alongside regional developments, the design of national partnership arrangements progressed, shaping plans for a new National Partnership Council to be established in 2026, bringing together senior leaders and managers with patient and service user partners

III. **Showcasing, and learning from, patient and public partnership:** The third HSE Patient and Public Partnership Conference took place in September with over 350 in-person attendees and 200 online. The theme of the conference was 'Navigating Our Patient Partnership Journey Together'

IV. **Children's disability service engagement:** In April 2025, the CEO led a series of national engagement events that brought together over 400 stakeholders, including frontline staff across disability services, CAMHS, and primary care, voluntary partners, and parent representatives. These engagements focused on identifying what is working well, understanding system-wide challenges, and shaping practical, solution-focused initiatives to improve service delivery for children and families. The process informed and shaped service improvements such as the development of the SPoA initiative that will aim to streamline referrals, strengthen cross-service collaboration, and support workforce growth and retention, enabling a more coordinated, responsive, and family-centred model

V. **Better Together Framework:** An interactive eLearning resource in line with the Better Together framework for service users, staff and other stakeholders was co-designed to build skills and confidence for meaningful partnership across the HSE. It will be available on the Partnership Hub which will be launched in early 2026.

### 3.2.6 Reinforce our partnership principles

I. **Service arrangements:** New service arrangement contractual documentation was developed in partnership with the voluntary sector through the Dialogue Forum, with completion at the end of 2025 at 88.5% (2024 figure for the same period was 74%).

# 3.3 Right Place

## You will receive care in the setting most appropriate for your needs.

**Key Corporate Plan objectives progressed for patients and service users**

**A. Delivered coordinated care closer to home**

**B. Delivered physical capacity to meet areas of greatest demand**

## Measures of performance in 2025

**25.5m**
home support hours provided (exceeded expected activity level (EAL) of 24m and 2024 outturn of 23.7m)

**1,640,834**
ED attendances (lower than EAL of 1,658,610 but exceeded 2024 outturn of 1.58m)

**566**
new and replacement beds constructed

**474,000**
patient contacts by Chronic Disease Community Specialist Teams (CD-CSTs) (33% improvement on 2024 activity)

**1**
new surgical hub operational at Mount Carmel

**1st**
phase of early access to the National Children's Hospital was contractually delivered in December

## A. Delivered coordinated care closer to home

### 3.3.1 Home and residential support reform

I. **Home support hours:** 25.5m home support hours were provided (7.5% increase on 2024, and 1.55 million above target of 24 million) to 60,463 people, promoting older persons' independence at home and avoiding unnecessary hospital care

II. **Complex home support:** 83 patients were in receipt of home support hours provided from complex home support funding (7.8% reduction from target of 90)

III. **Paediatric homecare packages:** 358 homecare packages were delivered (compared to 394 in 2024)

IV. **Stroke rehabilitation services:** Specialised stroke rehabilitation in people's own homes was delivered through 13 Stroke Early Supported Discharge teams. Stroke and Cardiovascular Connect pathways were provided in partnership with the Irish Heart Foundation to provide practical, social and emotional support for stroke survivors after discharge

V. **Mobile medical service:** Almost 10,000 mobile x-rays were provided last year to older adults, with 96% of patients treated at home without onward transfer to hospital

VI. **Under-65s in Nursing Homes Programme – community transitions:** 24 people aged under 65 transitioned in 2025, bringing the total number of transitions since the programme began to 121, with 71% of these moving to a community residential placement and 29% returning to the family home or to a new personal home. 149 people received Enhanced Quality of Life Supports, including iPads, mobility equipment, audiobooks, personal assistants, and therapeutic supports

VII. **Nursing Homes Support Scheme (NHSS):** There were 4,794 NHSS beds in public long stay units at the end of 2025 (3.1% increase since 2024)

VIII. **Residential care:** 105 new and replacement beds were provided in community nursing units and community hospitals.


**Innovation Spotlight**

## Occupational Therapy-led reablement service – transforming patient recovery

**Megan Walsh, Senior Occupational Therapist, at UHW (pictured centre) and the team were presented with the Best HSCP-Led Project award at the SPARK summit in the Dublin Royal Convention centre in June**

A pioneering reablement service, led by Occupational Therapy (OT) at University Hospital Waterford is transforming care by enabling earlier discharge and reducing hospital length of stay. Partnering with the HSE home support office, healthcare assistants are retained to deliver targeted, home-based rehabilitation under senior OT supervision, empowering patients to regain independence in their own home.

**Impact**

The service reduces hospital stays by an average of four days, saving 172 acute bed days and 500 rehabilitation / step-down bed days in the initial six months. Additionally, 95% of patients did not need further home support, freeing resources for those with long-term needs.

### 3.3.2 Enhanced community care

I. **Integrated Care for Chronic Disease and Chronic Disease Management (CDM)**: Over 710,000 reviews were completed by GPs as part of the CDM Programme in General Practice, alongside 474,000 patient contacts by CD-CSTs (33% increase since 2024). 97% of GPs have signed up to the CDM contract and 92% of patients with chronic disease are now routinely managed in Primary Care. This is reflected in reduced planned care waiting times, as demonstrated in endocrinology/ diabetes where 18 sites have reduced waiting lists by approximately 20% between 2023-2025. The number of patients waiting longer than 12 months for an OPD appointment at these sites has also reduced by over 70%. Where CSTs are delivering a full respiratory service, a 10% reduction in emergency hospitalisations for chronic obstructive pulmonary disease (COPD) has also occurred

II. **Ensuring delivery of treatment closer to home**: Ninety-six CHN's are established alongside 53 (of 60) combined ICPOP and ICPCD CSTs. Over 2,800 additional healthcare staff were deployed to support multidisciplinary care models, with 1.34 million patients seen through CHNs

III. **Hospital avoidance:** Measures are in place to reduce avoidable hospital presentations and admissions by strengthening community care pathways, increasing preventive healthcare, expanding alternatives to hospital attendance, and improving overall system responsiveness

IV. **Community intervention teams (CITs):** CITs provide acute, short-term care in the community, enabling patients to be treated at home instead of in hospital, and received 121,874 referrals in 2025 (10.8% above expected activity)

V. **Day centres:** Over 300 day centres were operated, supporting over 15,500 older people (in line with expected activity)


## Innovation Spotlight

### Ireland as an Age-Friendly Health System

Delivering an Age-Friendly Health System – A Blueprint to Transform Health and Healthcare for Older Adults was published in December, setting out an ambitious plan for Ireland, previously recognised by the World Health Organisation as the first age-friendly country in the world. Becoming an Age Friendly Health System (AFHS) means using the evidence-based 4Ms Framework: 'What Matters', 'Medications', 'Mind' and 'Mobility' to provide efficient, appropriate and high-quality care for every older adult. Early implementation of the 4Ms Framework is underway across HSE South-West.

**Impact**

The AFHS blueprint aims to ensure that the entire health system is designed and delivered to support longer lives through integrated, person-centred, high-quality care.

VI. **Virtual wards:** Virtual ward capacity expanded during 2025, across Our Lady of Lourdes Hospital, Midland Regional Hospital Tullamore, Mercy University Hospital and St Luke's Kilkenny, with Galway University Hospital to go-live in early 2026, delivering hospital level monitoring and intervention at home

VII. **GP access to community diagnostics**: Over 248,000 scans of various modalities were completed. Two GP studies (2022 and 2025) demonstrate this expanded GP access to diagnostic imaging reduces referral to ED and OPD with more care delivered in general practice, reducing the need to send patients to hospital

VIII. **Progress on decongregation:** The population in congregated settings is now 68% lower than the original baseline, with fewer than 1,300 people remaining of the original 4,000

IX. **Transitional care:** Transitional care funding was provided to 8,623 older people to support hospital discharge (compared to 9,305 in 2024)

X. **Outpatient Parenteral Antimicrobial Service (OPAT):** 1,852 OPAT patients were referred through the National OPAT Programme resulting in 40,542 bed days saved

XI. **HSE Area Finder:** Enabling users to find contact information for healthcare services, Area Finder was accessed over 600,000 times last year.

### 3.3.3 Palliative care

I. **Palliative care for children:** An interdisciplinary education programme 'End of Life Management in Children and Young People' was developed and delivered in five locations. Delivery in six further locations is scheduled for 2026, achieving full national coverage of the programme which equips staff to provide high-quality end-of-life care to children and their families, as close to home as possible

II. **National Adult Palliative Care Policy***:* The HSE National Adult Palliative Care Policy Implementation Plan 2025-2026 was published, providing a 65-action roadmap to deliver, equitable, high-quality, person-centred care across Ireland. Developed with stakeholder input, it focuses on enhancing community services, strengthening the workforce, and supporting home-based care for patients with life-limiting conditions.

### 3.3.4 National Ambulance Service (NAS)

I. **Emergency calls and inter-hospital transfers**: Emergency call volume increased by 5.4% last year from 2024. Over 8,152 inter-hospital transfers were undertaken, with 79% of patient transfer calls managed by the Intermediate Care Service. NAS received 1,811 Helicopter Emergency Medical Service (HEMS) mission requests last year

II. **Alternative care pathways**: Last year, 60,870 patients were treated through alternative care pathways (Clinical Hub, Community Paramedicine, Emergency Department in the Home (EDiTH), Pathfinder and alternative pre-hospital pathway services) an increase of 16.3% on 2024. 22,485 of these calls resulted in ED avoidance, accounting for 6.5% of all emergency calls received. In addition:

   i. EDiTH St Vincent's went live

   ii. The Nursing and Residential Triage Tool was successfully rolled out in the Mid West

   iii. The 'Leave safely' initiative was implemented which encourages referrals from ambulance crews to local community paramedic/Pathfinder teams

   iv. An 1800 number is now in place for the referral of older patients to Pathfinder by GPs

   v. COPD outreach teams, in collaboration with community paramedic/Pathfinder are now operational in Galway, Tallaght, Beaumont and Wexford

   vi. An initiative in collaboration with the Urgent Virtual Care Centre in CUH allows ambulance crews in Cork and Kerry access to senior doctors to find alternative pathways of care for low acuity patients

III. **Critical care retrieval:** The National Neonatal Transport Programme, a repatriation/return service transporting neonates back to a centre closer to home, was stood up, freeing up capacity in tertiary centres

IV. **Community engagement and response**: Over 750 NAS off-duty responders and over 4,500 volunteer first responders are now in place across the country with over 14,000 volunteer responses to incidents in local communities. The Community First Responder App was deployed into the live testing phase, with 66 schemes actively involved

V. **All Ireland collaborative working**: NAS and the Northern Ireland Ambulance Service have implemented a Service Level Agreement (SLA) for data sharing between services and created a live link between control systems to pass calls as appropriate. Work is ongoing on the development of an all-island AED registry service and specialist ambulance response capability. Significant headway has also been made on progressing the recommendations of the Task and Finish group (TFG) on Dublin Ambulance Services.

**60,463**
older persons were in receipt of home support (excluding prevision from Complex home support)

**1,085,770**
contacts with GP Out of Hours Service

**449,297**
AS1 and AS2 emergency ambulance calls

# B. Delivered physical capacity to meet areas of greatest demand

## 3.3.5 A modern health infrastructure

I. **Contractually committed capital projects:** In 2025, a total of 79 capital infrastructure projects (Health) were completed, of which:

   i. 49 were in acute services including Bed Block A at University Hospital Limerick, the Cystic Fibrosis Unit at Beaumont Hospital, acute beds at St Luke's Hospital, Kilkenny and the Respiratory Assessment Unit at the Midland Regional Hospital Portlaoise

   ii. 30 were in community services including the development of primary care centres, Enhanced Community Care (ECC) facilities and new and improved accommodation in community nursing units in Donegal, Ardee, Killarney, Mountmellick, Athlone and Cherry Orchard

II. **Increased capacity in our hospitals and in the community:**

   i. Of the 297 planned, 218 acute hospital beds were constructed in 2025 (further detail can be seen in Appendix 3 of this Annual Report)

   ii. Of the 615 planned, 348 community beds were constructed in 2025 (further detail can be seen in Appendix 3 of this Annual Report)

   iii. The first of our new surgical hubs opened in Mount Carmel, increasing capacity for planned care in the Dublin Midlands region

III. **Supported delivery of key Government priority projects:**

   i. National Children's Hospital: The first phase of early access for the CHI Commissioning Programme was contractually delivered on 19 December 2025, with CHI commencing commissioning activities at the earliest opportunity on 22 December 2025

   ii. National Maternity Hospital: A Pre-Construction Services Agreement is in place with the preferred contractors, and advanced infrastructure enabling works continued at the campus of St Vincent's University Hospital

IV. **Community projects:** Priority programmes were supported in 2025 including delivery of four primary care centres at Adamstown, Co. Dublin, Nenagh and Fethard, Co. Tipperary and Ballybay, Co. Monaghan

V. **Disability services:** Specialist community-based disability projects included day services at Skerries and Swords, Dublin, and a rehabilitative training stable conversion at Drumcondra; accommodation for disability network teams, therapy and day services, including at St Michael's House, Northern Cross providing capacity for an additional 300 service users; and construction and purchase of Decongregation Residential and Respite accommodation in Limerick, Birr, Co. Offaly, Wexford, Dublin North, Cork and Sligo

VI. **Trauma services:**

   i. Mater Misericordiae University Hospital (MMUH) and CUH completed ED extensions including trauma bays, CT facilities and a helipad in CUH

   ii. MMUH commenced building of trauma theatres and an imaging suite, increasing capacity for rapid assessment, early diagnostics and timely definitive care

   iii. Developments in Galway (Trauma Unit with Specialist Services), Drogheda, and Waterford strengthened regional capability and improved access to specialist trauma care

VII. **HSE Infrastructure Decarbonisation Roadmap:** Developed a new Funding Agreement with SEAI to support energy and Green House Gas emissions reduction through a shared capital contribution funding arrangement. Also approved for *REPowerEU* investment under Ireland's National Recovery and Resilience Plan for progression of works in eight sites as part of the HSE Pilot Deep Energy Retrofit Pathfinder Project, with the other two pilot sites approved for funding through the HSE Capital Plan.

## 3.3.6 Future capacity requirements

I. **Health Service Capacity Review report**: The first of three reports was published in May. The report set out acute bed projections to 2040, with a range of 5,091 to 7,780 additional inpatient and day case beds required

II. **Disability services**: The HSE Health Infrastructure and Capital Delivery team continued to engage with service colleagues and the Department of Children, Disability and Equality (DCDE) to develop a multi-annual capital strategy that addresses the infrastructure needs for disability services.

# 3.4 Right Time

## You will be able to access services when you need them.

**Key Corporate Plan objectives progressed for patients and service users**

A. **Improved equity of access**

B. **Reduced time that people are waiting**

## Measures of performance in 2025

**54%**

waiting < 12weeks for an elective procedure gastrointestinal (GI) scope (exceeded target of 50% but lower than 2024 outturn of 66.8%)

**266**

Average number of admitted patients waiting for an inpatient bed at 8am stood at 266 by year end (10% improvement on 2024)

**67.4%**

accepted referrals seen within 12 weeks by General Adult Community Mental Health Team (did not meet target of ≥ 75% but improved on 2024 outturn of 66.1%)

**41.2%**

adults waiting <12 weeks for an elective procedure (new performance measure with target of 50%)

**31.8%**

of people waiting <10 weeks for first access to OPD (new performance measure with target of 50%)

**1.83m**

patients were removed from IPDC/ GI/OPD waiting lists (exceeded 2024 activity of 1.79m)

## A. Improved equity of access

### 3.4.1 Disability services for children, young people and adults

I. **Assessment of need (AoN):** A new Autism Assessment and Intervention Protocol is in development to provide a faster, more efficient diagnostic pathway. The protocol uses a tiered approach to match assessments to individual needs, aiming to reduce waiting times compared to the traditional AoN process. A total of 5,949 AoNs were completed in 2025, representing a 43% increase compared with 2024, and the percentage of AoNs indicating no disability rose to 29%, up from 15.8% in 2010

II. **Personal assistant (PA) and home support commitment and delivery:** PA and home support services supported 10,000 individuals to maximise independence, with 1.9 million personal assistance hours and 3.9 million home support hours delivered (5% increase in people benefitting compared to 2024)

III. **Children's Disability Network Teams (CDNTs):** 93 CDNTs provided services to 44,739 children in 2025, an increase of approximately 2,700 children compared with 2024. The National CDNT Waiting List reduced from 12,920 children to 9,363 (27%) during the year

**Innovation Spotlight:**

## Hazeldene Children's Residential Respite Service

**Back row: David Walsh (retired, formerly HSE); Aoife O'Donohue (Assistant National Director, Access & Integration – Disability Services, Transformation and Programme Coordination, HSE); Sandra Broderick (Regional Executive Officer, HSE Mid West); Tony Murphy (Enable Ireland). Front row: Mary Fox (Enable Ireland); Theresa Compagno (Enable Ireland); Minister for Children, Disability and Equality, Norma Foley; and Mary O'Malley (HSE).**

The opening of Hazeldene, in November, represented a significant advancement in respite provision for children with complex needs across the Mid-West. This facility has been purpose-designed to support children with Autism and Intellectual Disabilities (IDs), offering respite within a safe, modern, and child-centred environment. Hazeldene includes a dedicated self-contained emergency apartment, enabling crisis placements to be managed without disrupting planned respite, significantly improving continuity and reliability of care for children and families.

**Impact**

Hazeldene has the potential to double annual respite capacity from 700 to 1,400 bed nights, addressing a critical regional gap where over 60 children are currently waiting residential respite.

IV. **Intensive supports:** Of 739 intensive support packages provided for Priority 1 cases during the year, 179 were new packages

V. **Neuro-rehabilitation:** Two community neuro-rehabilitation teams are now in place, providing services closer to home for people dealing with severe impacts from neurological conditions, whether stroke, injury or life-long condition

VI. **Respite services:** Significant investment in recent years resulted in an increase of 82% on pre-COVID levels for day sessions and a 24% increase on the number of people in receipt of services

VII. **Day services and rehabilitative training:** In 2025, 20,621 people received day services, 2,133 people attended rehabilitative training, and 1,664 school leavers were supported into day services or rehabilitative training (5% increase in people benefitting)

VIII. **Residential care:** 8,911 residential places were provided in partnership with 90 providers, exceeding National Service Plan 2025 commitments, with 246 new Priority 1 residential places added. 54 residential care packages were developed for young people ageing out of Tusla services

IX. **Disability metrics:** Work is underway on a suite of metrics to capture progress in disability operational delivery and reform. An initial list of Key Performance Indicators (KPIs) was developed with further work undertaken to reform frequency of reporting. Further development will take place in 2026 with representation from DCDE.

### 3.4.2 Child, youth and adult mental health

I. **Sharing the Vision Implementation Plan 2025-2027:** The Plan was launched in April to guide Health Regions in meeting mental health needs of the population, supported by ongoing monitoring and evaluation of improvement actions and progress towards targets. Ring-fenced posts (300 Whole Time Equivalents (WTEs)), funded for 2026, will support continued roll-out of the Plan

II. **Child and youth mental health:**

   i. An additional 17,134 appointments were seen by CAMHS (8% increase on 2024). Of these, there was a 3.3% increase in those offered a first appointment and seen within 12 weeks

   ii. A three-year Action Plan was published in February, setting out 16 actions for the reform of child and youth mental health services in Ireland to improve care delivery, accessibility and integration, and involve children, young people and their families in the design, delivery

and evaluation of services. All 16 actions are in progress, including: development and launch of a revised version of the CAMHS Operational Guideline; planning for the introduction of a SPoA for children, with a focus on early intervention and a stepped model of care; collaboration in the design and development of an Electronic Health Record (EHR) for CAMHS called Community Care Record with implementation to commence in Q3 2026; design and development of the Integrated Model of Care for Child and Youth Mental Health Services (to be published in 2026); and design commenced of the Integrated Crisis Response pathway which includes the early enhancement and integration of key service components on the pathway (e.g. CAMHS Hubs, CAMHS Emergency Liaison and CAMHS Out of Hours on-call)

iii. A new digital signposting tool, Navigator, was launched to offer mental health information, resources and supports for young people. In 2025, Navigator was accessed more than 30,000 times

III. **Improving adult access:** An additional 615 patients were seen by General Adult Community Mental Health Teams for a first appointment within 12 weeks (2% increase on 2024)

IV. **Men's mental health:** A new initiative to support the mental health and wellbeing of men in Ireland offers over 15,000 free counselling sessions annually, including up to six free counselling sessions with MyMind, enhanced capacity in Counselling in Primary Care services and free confidential phone support through Connect Counselling

V. **Crisis resolution:** Five Crisis Response Teams and five café-based pilot initiatives now operate nationally, as part of the pilot Crisis Resolution Services model. The Solace cafés offer adults experiencing emotional distress, anxiety or feelings of being overwhelmed a confidential space supported by staff and trained volunteers

VI. **Mental health engagement and recovery:** In October, a new annual National Lived Experience Awareness Day was launched, bringing together agencies and organisations to highlight the value of lived experience in improving, designing, and delivering health and other public services

VII. **Community Access Support Team:** Launched in Limerick in January and comprising of uniformed Gardaí and HSE mental health nurses, this pilot project aims to compassionately intervene in crisis and trauma situations, providing a health response to mental health crises, diverting people from EDs or from arrest.

### 3.4.3 Traveller health

I. **Traveller mental health:** The first bi-annual report on Traveller Mental Health was published, providing an overview of mental health initiatives, strengths, and barriers to service provision which will inform future strategies to promote equitable, culturally responsive mental health services

II. **Traveller Health:** Two new Traveller Brighter Beginnings Projects were established to support and improve the health of Traveller children, enhancing access to mainstream health services and helping to support Traveller parents' understanding of child health.


**Innovation Spotlight:**

## Reducing Waiting Times Through Continuous Learning

Inishowen Child and Adolescent Mental Health Service (CAMHS), a small rural service with limited digital infrastructure, implemented a learning health system approach to support continuous service improvement. Through a multidisciplinary learning community, use of routine service data, and a living standard operating policies and procedures manual, learning was integrated into everyday practice. This locally driven approach led to measurable improvements in access and flow. Between 2020 and 2024, caseload reduced by 50%. From 2023, 100% of referrals were seen within three months, with maximum waiting times reduced from 743 days in 2020 to 49 days in 2025. Patient and family experience remained consistently positive.

**Impact**

Children and young people moved from waiting up to two years to accessing CAMHS care within weeks, improving timely support for families.

### 3.4.4 Migrant health

I. **Refugees and Applicants Seeking Protection:** 6,910 GP clinics were held providing 59,414 service-user consultations. In addition, there were 373,194 in-reach contacts during 2025. The HSE also participated in the Government's Irish Refugee Protection Programme Selection Missions to support the identification and resettlement of Programme Refugees in Ireland, providing public health input to inform safe and appropriate service planning on arrival

II. **Human trafficking awareness:** A new eLearning module, Human Trafficking Indicators, was launched as part of the Human Trafficking Awareness Training Programme. In 2025, 1,211 staff completed the programme modules.

### 3.4.5 Public only consultant contract

I. **Implementing the public only consultant contract (POCC):** A continued focus was maintained by senior clinical and operational leaders on the implementation of the POCC (the Doctors Integrated Management E-System reporting the update of POCC at 67%), to maximise the increased flexibilities contained in the contract to meet service needs and priorities, in addition to including plans to monitor and measure the value gained.

## B. Reduced time that people are waiting

### 3.4.6 Urgent and emergency care

I. **National Urgent and Emergency Care (UEC) Plan:** The UEC Plan sets out the key priority actions to be implemented across all hospital sites. It provides a comprehensive framework covering hospital avoidance, ED Operations, in-hospital care delivery and discharge management, maintaining a strong focus on improving patient flow and reducing pressure on EDs, and mitigating the risk of a sudden and exceptional level of demand for emergency care services as outlined in the HSE's CRR

II. **Emergency department:** ED attendances continued to grow last year (up 4.3% on 2024 when adjusted for the leap year in 2024)

   i. There were a total of 1,640,834 people attending, 1,508,237 new and 132,597 return patients

   ii. An additional 63,803 patients were seen nationally, the equivalent of 187 additional patients per day

   iii. The rate of those over the age of 75 attending is growing at a higher-level at 7.3% (or 7.6% when adjusted for the Leap Year in 2024). This cohort accounts for 15.1% of all attendances in ED with more than half, 50.9% being admitted in 2025

   iv. Despite these increases, there was significant improvement in the average number of people waiting to be admitted to an inpatient bed at 8am with a 10.3% decrease overall on 2024 and a 21.4% decrease for those aged over 75 years

III. **ED avoidance:** The level of advanced care available directly to people in their own homes increased, through ambulance service rapid response teams (advanced paramedics and clinical staff) to prevent unnecessary ED visits for those aged over 65 years

IV. **Hospital processes:** Hospital processes are being further improved, including through the effective use of surge capacity during high-pressure times in ED, the length of time people are waiting in the ED, particularly for those aged 75 years and over, monitoring of admission practices, organisation of patient flow teams, multidisciplinary discharge rounds, escalation meetings, and joint working with community services. However, challenges remain with delayed discharges – the average number of patients medically fit to be discharged but remaining in hospital was 409, 36% above the target of <300

V. **Increased capacity:** Hospital bed capacity has increased with 218 new beds constructed (196 open and operational in 2025) including 128 additional beds in University Hospital Limerick (UHL) and 20 and 18 constructed in Beaumont and CUH respectively

VI. **Organ donation and transplant:** Organ donors and their families enabled 202 transplants in Ireland (23% decrease on 2024). The commencement of Part 2 of the Human Tissue Act (Organ Donation and Transplant) introduced deemed consent for deceased organ donation. The decrease in organ donations in 2025 reflects the unpredictable nature of donation activity. We will continue to build public understanding, promote conversations with families, and support healthcare teams to help increase organ donation across Ireland

VII. **Inpatient specialist palliative care services:** 4,577 patients received care in a specialist palliative care inpatient unit in 2025. Significant progress was also made in the delivery of additional capacity, with HSE North-West Hospice Sligo, Milford Care Centre Limerick and HSE Kerry specialist palliative care units all on track to open additional beds in 2026.

### 3.4.7 Planned care waiting lists

I. **Waiting List Action Plan (WLAP):** The WLAP, published in February, represents a commitment to reduce long wait times by focusing on productivity, increasing capacity and reforming care pathways to improve patients' access to care, and mitigating the risk to planned care services as outlined in the HSE's CRR

II. **Average time waiting:** OPD average wait times remained stable at 6.8 months, inpatient/day case increased to 6.4 months (from 6 months in 2024) and GI increased to 3.5 months (from 2.8 months in 2024). These wait times reflect not just the increase in scheduled care demand but also the increase in emergency admissions

III. **Outpatient wait times:** 82.7% of people on the waiting list for an outpatient appointment at the end of 2025 only joined the waiting list during 2025, demonstrating timelier access to care through a targeted approach to reduce the length of time patients are waiting

IV. **Waiting lists:**

   i. 1.8 million patients were removed from these waiting lists, representing a 3.3% increase compared to the 2025 expected activity, and a 1.9% increase compared with the 2024 outturn

   ii. However, circa 754,000 patients were on the waiting list at the end of 2025, an increase of 11.8% since the start of the year. While activity exceeded expected levels, the number of people referred also grew resulting in this overall increase

   iii. 1.9 million people were added to waiting lists, representing a 6.3% increase in demand for planned care

   iv. This increased demand is seen through the number of people referred for an OPD appointment or a procedure (day case, inpatient or GI)

V. **Surgical hubs:** Modelled on the successful Reeves Centre at Tallaght University Hospital which opened in 2020, the first new surgical hub opened in February in South Dublin (Mount Carmel) with over 3,700 procedures undertaken by year end.


**Innovation Spotlight:**

## Using digital tools to dramatically cut diagnosis time for Obstructive Sleep Apnoea

**Dr Laura Piggott with HSE CEO Bernard Gloster, DoH Secretary General, Robert Watt and Caitriona Heffernan Clinical Lead Integrated Healthcare Area Manager, Midlands**

Obstructive sleep apnoea prevalence has surged over the last two decades. A novel digital pathway was developed, whereby patients received an invitation to download the myPatientSpace app, and complete symptom questionnaires. Following this, they received a home sleep study kit, and had a virtual sleep consultation specialist through the app.

**Impact**

Among 112 patients (97 new, 15 follow-ups) the average time from referral to intervention dropped from three years to 5.5 months. Acceleration of the pathway improved patient experience and also generated estimated cost savings of €1,000 per patient.

This resulted in a 74% reduction in patients waiting more than 12 months for a day case procedure on relevant waiting lists at St James's Hospital compared to 2024. In addition:

i. Construction of the North Dublin surgical hub was completed and progress made on development of surgical hubs for Cork, Waterford, Limerick and Galway

ii. In July, the Minister announced that two further surgical hubs would be developed in Sligo and Letterkenny

**Innovation Spotlight:**

## Reducing cardiology waiting lists

**From left to right; Dr Maria O'Brien (General Manager, Enhanced Community Care Programme, Chronic Disease), Dr Vida Hamilton (Regional Clinical Director, HSE Dublin and South East), Dr Sinead Reynolds (Integrated Healthcare Area Manager, HSE Waterford Wexford), Megan Nolan (CVD-Clinical Nurse Specialist, Wexford Chronic Disease), Liz Murphy (CVD-Clinical Nurse Specialist, Wexford Chronic Disease) Kate Weeks (Operational Lead, Wexford Chronic Disease) and Martina Queally (Regional Executive Officer, HSE Dublin and South East).**

In April, the Wexford Chronic Disease Integrated Cardiology Service implemented a waitlist improvement project. A triage model was developed using multidisciplinary collaboration, community records, and seven tailored care pathways. This approach prioritised complex patients for in-person care, reduced unnecessary face-to-face interactions, and streamlined operations. By leveraging technology, the service enhanced productivity, improved access, and demonstrated a scalable, data-driven model that can be replicated nationally.

**Impact**

Outcomes included a 63% reduction in waitlists, a 103% increase in Clinical Nurse Specialist capacity, 68% less clinical time per video consult, and high patient satisfaction.

VI. **Demand management:** In 2025, the HSE progressed practical approaches to managing demand across the planned care pathway, helping patients access the right care at the right time. Frontline-led initiatives focused on referral management, pathway redesign and multidisciplinary models, demonstrating measurable improvements in patient flow, access and waiting times, that can be replicated across the system. Examples of such initiatives include improved access to:

   i. Plastic surgery at Merlin Park University Hospital through advanced nurse practitioner-led 'See and Treat' clinics

   ii. Ophthalmology at Sligo University Hospital through consistency in triage, patient flow, resource utilisation and other incremental improvements

   iii. ENT services at Our Lady of Lourdes Hospital Drogheda through pathway redesign and team restructuring

VII. **Planned care appointments:** A two-way SMS appointment reminder solution is now implemented across 28 sites, with over 900,000 SMS messages sent to patients last year. The solution supports enhanced communication with patients and results in better management of available outpatient appointment capacity

VIII. **Spinal surgery:** 534 paediatric spinal surgery cases were completed in 2025, against a revised target of 540

IX. **Robotic Process Automation (RPA):** The implementation of RPA continued, a technology that allows a computer programme (or robot) to replicate otherwise manual processes in an automated, repeatable, and reliable manner. This technology mimics repetitive and labour-intensive administrative work, freeing up staff to focus on patient-facing activities. In 2025, RPA supported specific patient workflows in 10 hospitals with over 40,000 transactions managed.

### 3.4.8 Primary care therapies

I. **Waitlist initiative:** Challenges remain in primary care therapies with significant numbers continuing to wait for access. To address this, the Primary Care Therapy Waiting List (PCTWL) Initiative, under the National Oversight Group for the Programmatic Approach to Primary Care Waiting Lists, is reducing waiting lists through validation and the provision of additional clinical capacity for those waiting over 39 weeks for Physiotherapy, Occupational Therapy (OT) and Speech and Language Therapy. CHN waiting lists have reduced by over 10,000 patients (5% reduction). Central to this reduction is technology innovation and the optimisation of multidisciplinary working practices across teams to increase productivity and the delivery of integrated services.

# 3.5 Strong Foundations

## We will invest in our people, the right capabilities and digital enablers to support a culture where teams are empowered to innovate and deliver excellent care.

We have continued to invest in growing our workforce with a net increase of 3,393 WTE in 2025, alongside reporting a continued stabilisation in our staff turnover rates.

We have continued to monitor and report on our workforce metrics, such as staff absences in line with our Balanced Scorecard along with investing and expanding our digital Human Resources (HR) systems and capabilities to further strengthen our data driven insights to inform decisions and performance.

This coupled with our continued enhancement of recruitment reform and resourcing has resulted in more efficient and robust onboarding systems.

**Key Corporate Plan objectives progressed for patients and service users**

**A. Strengthened workforce and learning culture**

**B. Integrated clinical and operational governance**

**C. Enhanced efficiency and shared decision-making through digital enablers**

### Measures of performance in 2025

**6.35%**

absence rates overall (did not meet target of ≤ 4% but in line with 2024 outturn)

**1,856**

additional staff members completed the staff survey in 2025 compared with 2023; however, the response rate remained consistent at 15%

**7.3%**

WTE turnover (in line with 2024 turnover)

**6**

Establishment completed of six Health Regions and a revised national centre

**EU**

Work ongoing to ensure compliance with the EU's second Network and Information Security Directive

# A. Strengthened workforce and learning culture

## 3.5.1 People Strategy

I. **Our People Strategy 2025-2027:** Published in July, the new strategy supports delivery of the HSE Corporate Plan 2025-2027 and sets out how we will attract, develop, support, and retain our workforce by:

   i. Strengthening strategic workforce planning and resourcing

   ii. Enhancing individual and organisational performance

   iii. Fostering a diverse and inclusive culture

   iv. Ensuring a safe and healthy workplace

   v. Promoting open feedback and innovation.

II. In 2025, we have continued to invest in our Digital HR support systems to strengthen our data-driven approaches to underpin decisions and performance such as the development of the HR Workforce hub.

## 3.5.2 Leadership, learning and talent management

I. **Staff training and development:** The new Consultant Leadership Programme was launched and implemented. 138 team coaching support interventions were completed for 3,244 staff across the Regions and Centre, supported by 240 related activities including psychometrics. A further 563 individual coaching sessions were delivered. Leadership and Capability delivered 341 live interactive programmes on personal effectiveness, people management, and leadership development to 8,270 staff which equates to 10,600 training days. Fifty additional places were added on the Health Service Leadership Academy's Master of Science (MSc) in Leadership and Healthcare

II. **Innovation and a culture of learning:** Almost 2,000 staff, service users, partners, and health community representatives were brought together to learn and showcase over 300 posters outlining new ways of working for patient/service user impact through integrated care. The ECC programme also hosted 12 webinars in 2025 including ECC Shared Learning, GP Lead, ICPCD and ICPOP Webinars with over 3,000 attendees combined.

## 3.5.3 Staff development, recruitment and retention

I. **Retention:** A suite of retention initiatives was launched including the Retention Tool Kit to support services develop local retention strategies

II. **Employee supports**: In 2025, 3,958 HSE staff accessed the Employee Assistance Programme (EAP) service. The national EAP service delivered 19,429 support sessions, comprising 18,377 one-to-one counselling sessions, 476 psychosocial support sessions (brief, practical support), 335 critical incident stress management sessions, and 241 manager consultations reflecting ongoing demand from HSE Managers for specialist advice on staff wellbeing concerns

III. **Clinical workforce capacity and development:** Regional health and social care professional (HSCP) leadership teams were established. 200 physiotherapists were trained to refer for radiological procedures and the first 11 HSCP candidate advanced practitioners were recruited. Medical Workforce reports including the Medical Workforce Analysis Report, Medical Recruitment and Retention Report and specialty specific medical workforce reviews were published to inform the training and planning requirements of the medical workforce to meet future demand

   i. The HSE Office of the Nursing and Midwifery Services Director (ONMSD) Consortium of Centres of Nursing and Midwifery Education strengthened sustainable workforce capacity by developing and delivering accredited education across priority areas

   ii. TrendCare was implemented in fourteen hospitals with a further six hospitals at various stages of implementation

   iii. Advanced nursing and midwifery practice staff numbers continued to grow in line with the DoH target of 3% of the nursing and midwifery workforce, currently standing at 2.73% (December 2025), compared to 2.57% in December 2024, an increase of 107 WTE

   iv. The recommendations of the Report of the Expert Review Body on Nursing and Midwifery ensure improved care delivery, benefitting service users by enhancing the quality and efficiency of the services they receive

IV. **Recruitment and training developments:** Emergency capacity increased through recruitment of paramedics, emergency medical technician (EMTs) and emergency medical controllers, 76 student paramedics entered training, and new educational programmes were created and delivered. Regional Postgraduate Medical Education and Training Leads were established to support the Clinical Learning Environments (CLEs) for Non-Consultant Hospital Doctors (NCHDs)

V. **GP Capacity:** There was a total of 1,162 GP trainees in place in 2025 (10% increase on 2023/2024 training year)

VI. **Community nursing services:** Work commenced on the implementation of recommendations in the community nursing services report to improve the recruitment and retention of public health nurses (PHNs) and community registered general nurses.

### 3.5.4 Strategic resourcing

I. **Recruitment reform and resourcing:** The organisation was supported to modernise the recruitment experience and build resourcing capacity by:

   i. Increasing the national supply of healthcare workers, in collaboration with government departments, including an additional 310 HSCP training places, 182 additional nursing and midwifery places and an expansion of alternative pathways to education through the Education and Training Boards and apprenticeships. The number of doctors enrolled in postgraduate medical training programmes increased by 7% from 2024 with an overall five-year growth rate of 19%

   ii. Increasing the international reach for eligible candidates through the expansion of the HSE Career Hub which now hosts 65,000 active members

   iii. Launch of 'Project Home', an engagement initiative with the Irish trained healthcare diaspora with an initial focus on Australia and the United Kingdom (UK)

   iv. Engaging with second level students in 750 secondary schools through the Career Guidance Network, coupled with the launch of the transition year work placement supports to inspire the next generation of healthcare workers

   v. The Independent Review of the role of the Physician Assistant in the Irish Public Health Service Physician Assistant Review was submitted to the DoH

II. **Disability workforce:** While continued challenges remain in recruitment and retention across disability services, staffing levels were increased in 2025 with circa 1,050 additional WTEs in place. Cross sectoral initiatives to improve recruitment and retention included:

   i. Disability representation at recruitment and career fairs (including international)

   ii. HSCP graduate sponsorship and outreach to educational institutes

   iii. Social media and virtual talent engagement sessions.

### 3.5.5 Pay and Numbers Strategy

I. **Pay and Numbers Strategy (PNS):** The PNS for 2025 was submitted alongside the National Service Plan 2025 to the Minister, to strengthen budget control through set employment ceilings. This was supported by enhanced data analytics and reporting to inform reporting and decision-making on our employment levels.


**Innovation Spotlight:**

## Menopause-Friendly Workplace

**HSE Dublin and North East hospitals win national Menopause in the Workplace Award**

The hospital network in DNE won the Public Sector Award at the Menopause Hub Workplace Excellence Awards 2025. A network of menopause champions are supporting staff and raising awareness through education, flexible working and wellbeing resources, reflecting DNE's commitment to staff welfare, inclusion and a resilient healthcare workforce.

**Impact**

Menopause-friendly workplaces retain employees, build culture and wellbeing, and benefit from a multigenerational workforce.

# B. Integrated clinical and operational governance

## 3.5.6 Effective stewardship

I. **Performance and Accountability Framework (PAF):** A new strengthened PAF was developed during the year alongside development of the NSP for 2026, setting out how the HSE's services, their heads and individual managers are held to account for their performance.

## 3.5.7 Integrated governance

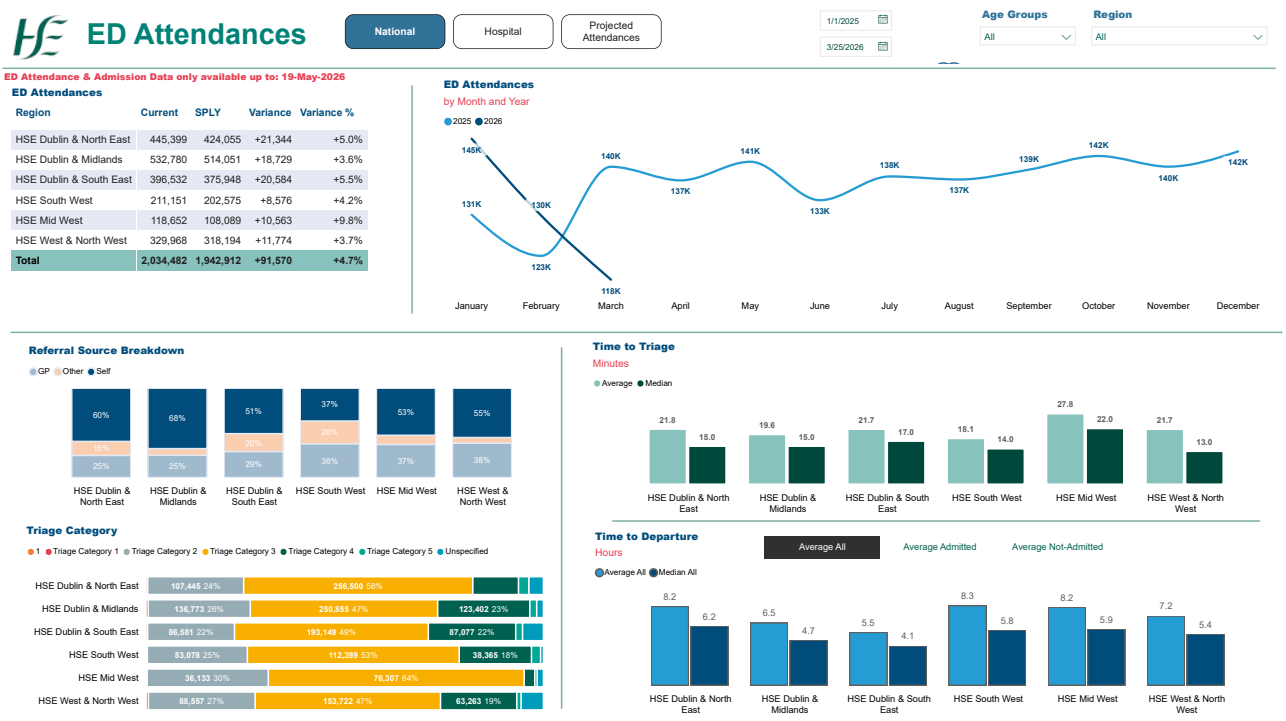
I. **Health Regions:** The establishment of the Health Regions was completed in 2025, mitigating one of the principal risks on the HSE's CRR (see Section 2.1 for further detail)

II. **Governance structures:** Cross-regional, integrated acute and community governance structures, including Regional Improvement Boards have been established to drive urgent care improvements and streamline coordination between hospitals and community services, ensuring timely placements and home supports for patients ready for discharge.

## 3.5.8 Evidence-driven decision-making

I. **Performance data:** Work is ongoing on the development of more detailed comparative data and a hub hosting common dynamic dashboards to support decision-making and accountability while enabling improvement actions at all levels.

**Figure 4**




*(Note: Data shown above is point in time for illustrative purposes only)*

# C. Enhanced efficiency and shared decision-making through digital enablers

## 3.5.9 Digital Strategic Roadmap

I. **Digital for Care:** 2025 marked the first full year of implementing our national digital health strategy, with digital transformation programmes progressing at pace across multiple stages of delivery and governance arrangements strengthened to support delivery.

## 3.5.10 One Health Record (Electronic Health Record (EHR))

I. **One Health Record (OHR):** The preliminary business case for the OHR was finalised and approved by the HSE Board in April with the Department of Public Expenditure Infrastructure Public Service Reform and Digitalisation (DPER), National Development Plan (NDP) Delivery and Reform and Major Projects Advisory Group (MPAG) process completed in September. The MPAG report formed part of the memo to government from the DoH as part of the approval process

II. **Maternity One Health Record:** The Maternity OHR was implemented in both Limerick Maternity Hospital and the Coombe Hospital to complete implementation in all six dedicated maternity hospitals

III. **Expert Review Body (ERB):** Progress continued on recommendations for digital health, to include the areas of Nursing and Midwifery Data and Documentation, Building Digital Health Capability, Governance and Leadership, Advocacy and Collaboration, Developing and Strengthening Digital Health Roles for Nursing and Midwifery and systems and tools to support practice and person-centred care.

## 3.5.11 Health Service Health App

I. **HSE Health App:** Three major releases of the Health App were launched during the year with over 121,000 users registered by year end. Launched in February, this secure mobile app gives people aged 16 and over easy digital access to their personal health information, including vaccination records, digital health cards, self-declared medications, maternity appointments, and trusted HSE service information.

**Innovation Spotlight:**

## Fast-tracking future healthcare solutions

**At Health Innovation Hub Ireland, collaboration fuels innovation. We support the development, testing and adoption of healthcare solutions that deliver better outcomes for patients and staff nationwide.**

Health Innovation Hub Ireland (HIHI) connects the Irish health system and industry to accelerate the development, testing, and adoption of new healthcare solutions. Established by Government, the HSE, and Enterprise Ireland, it provides clinical testbeds and national support from hubs in Cork, Galway, and Dublin. In 2025, the HSE expanded its HIHI partnership, delivering the FemTech report (€2m HRB award) and the HIHI.AI 2025 call to support safe, ethical evaluation of Irish AI solutions. HIHI also led the first GreenTech in Healthcare call, driving climate aligned sustainable technologies.

**Impact**

Through clinician focused pathways and programmes, these initiatives accelerate innovations that improve efficiency, patient experience, and sustainability across Ireland's health service.


## Innovation Spotlight:

### Online platform supports mental wellbeing

**From left: Emer Mulligan, HSE Resource Officer for Suicide Prevention, HSE Cavan Monaghan Mental Health Service; Steven Ormsby, Healthy Cavan Co-ordinator, Cavan County Council (CCC); Robert Burns, Chief Executive, Monaghan County Council (MCC); Sinead Tormey, Sláintecare Healthy Communities Cavan, CCC; Cllr PJ O'Hanlon, Cathaoirleach, MCC; Cllr Trevor Smith, CCC; Lisa Cuthbert, CEO, Mental Health Ireland; Su-Zann O'Callaghan, Interim Head of Service, HSE Mental Health Service, Cavan Donegal Leitrim Monaghan Sligo; and Padraig O'Beirne, Area Director of Nursing and Chair of HSE Connecting for Life Cavan Monaghan, HSE Cavan Monaghan Mental Health Service.**

Community leaders, health professionals and service users gathered in the Peace Link, Clones to unveil Cavan Monaghan Connects – a new, purpose-built online hub that brings trusted mental health information, services and training opportunities together in one easily navigated place. Established by HSE Connecting for Life Cavan Monaghan, in partnership with Mental Health Ireland, Cavan and Monaghan County Councils, and a broad network of community organisations, the project was developed in response to the growing need for quality-assured and evidence-based information related to mental health and wellbeing.

**Impact**

People can quickly find reliable local support, training and community connection, promoting positive mental health with reduced stigma.

### 3.5.12 Shared and Community Care Records

I. **Shared Care Record:** The record went live in Waterford and Wexford Integrated Healthcare Area

II. **Community Care Record:** Community Connect was fast-tracked to strengthen digital capability in community services ensuring teams are better equipped, while preparing for full EHR integration. Throughout the year, Community Connect held regional workshops to refine digital prototypes, test processes for referrals, scheduling, caseload management, and waiting lists and gather feedback to define the national blueprint for the record.

### 3.5.13 Technology and Transformation

I. **Artificial Intelligence (AI):** AI initiatives commenced including Acute Stroke Imagery Analysis Decision Making Solution and AI diagnostic tools to enhance radiology diagnostic workflows. Process automation ongoing across waiting list management, HR and Finance, and multiple proof-of-concept projects progressing in areas such as ambient scribing, language translation, agentic automation, machine learning and chatbot technology. Robotics delivered 101,000 hours of released time in 2025

II. **Single Sign-On project:** The Single Sign-On project to increase clinical time expanded by an additional 3,500 users during the year with a total user base of 10,000 by year end in 13 hospitals

III. **WiFi capability:** WiFi capability was delivered to major HSE sites for both staff and service users with 151 sites updated to Enterprise Wireless Local Area Network (WLAN) presence in 2025, increased from five sites live in 2024

IV. **Digital Transformation Programmes:** Digital transformation programmes underway across the HSE increased the amount of data available to support improved patient outcomes. The continued growth of the HSE data lake provides increased availability of integrated corporate, operational, and clinical data for analysis to drive productivity and efficiency. The use of analytical and visualisation tools has enabled the provision of the Performance Hub and other operational service dashboards providing greater insights into how the service is delivered and managed. The establishment of an AI and the Automation centre of excellence is supporting the adoption of new and emerging technologies to provide an enhanced and more efficient service.

### 3.5.14 Resource Management Systems

I. **Integrated Financial Management and Procurement System (IFMS)**: Implementation of the single IFMS to all directly managed HSE services, accounting for approximately 80% of all health expenditure, was completed with work ongoing to roll the system out across voluntary, non-statutory organisations, mitigating the risk to financial management as outlined in the HSE's CRR

II. **National Integrated Staff Records and Payroll (NiSRP):** SAP HR: The full roll-out of the NiSRP HR and Payroll system was completed across all statutory HSE areas in 2025, marking a major organisation wide digital integration milestone.

### 3.5.15 In addition…

I. **Primary Care Reimbursement Service (PCRS):**

i. More than 6,500 contractors were reimbursed and approximately 110 million claims were processed for the provision of health services to the public, in line with those reimbursed and processed in 2025

ii. 2025 fee changes and new grant payments were implemented which arose out of the Community Pharmacy Contractor Agreement which was agreed in October

iii. Centralised eligibility for European Health Insurance Cards (EHIC) was put in place which enables the public to apply electronically for EHIC eligibility on a digital platform

iv. All PCRS financial savings targets were exceeded

II. **Financial management:**

i. The 3-year HSE Corporate Procurement Plan 2025-2027 was published, outlining measures to enhance procurement services, deliver greater value for money, drive improved compliance with procurement regulations, and support ongoing transformation within our health and social care service

ii. Significant progress has been made in activity-based funding, with 90% of OPD clinics now mapped on the HSE Patient Management System and coded discharge data received from approximately 80% of EDs

III. **Communications and Public Affairs:** Proactive engagement continued with the media, to highlight positive news stories, and with elected representatives. Two new campaigns were developed – 1) to enable people to identify the signs of stroke and take early action and 2) to reduce the stigma and increase understanding of HIV. Plain Language Guidance was published to improve the quality and effectiveness of health service communications

IV. **Official Languages Act:** The Irish Language Health Sciences Scholarship was extended to increase the availability of Irish speaking clinicians. Compliance measures are ongoing, particularly for signage and bilingual correspondence. One in five social media posts and campaigns are available in Irish, working towards full compliance with Section 10a.

**1,162**
GP trainees in place in 2025 (10% increase on 2023/2024 training year)

**1,552,553**
persons covered by medical card as at 31st December

# 4

# Our Management and Accountability

## 4.1 Governance and Board Members' Report 2025

# 4.1 Governance and Board Members' Report 2025

## Role of the HSE Board

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

The CEO is accountable and reports to the Board and is responsible for managing and controlling the business of the organisation.

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

The Board ensures that the HSE's Corporate Plan and its strategic planning are aligned to Sláintecare and to the DoH and DCDE Statements of Strategy, to the extent relevant, and are also consistent with the HSE's statutory mandate.

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

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

## Board Composition and Structure

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

## Gender Balance in Board Membership

In so far as practicable, the Minister endeavours to ensure that among the members of the Board there is an equitable balance between men and women. As of 31 December 2025, the Board had three (27%) female and eight (73%) male members.

## Board Meetings

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

For the period January-December 2025, the HSE Board met on 13 occasions holding 11 monthly Board meetings and 2 additional meetings.

## Oversight Agreements

The Oversight Agreements are documents outlining the relationship between the DoH, DCDE and the HSE. They also outline the oversight arrangements and responsibilities of both parties. Each of these documents was developed jointly by the DoH and the HSE; and the DCDE and the HSE, and signed by the Chair, CEO, Secretary Generals and Ministers of each Department.

Both Departments and the HSE are responsible for an Annual Review of these agreements. During 2025 work was undertaken in collaboration with the DoH to carry out a comprehensive update of the Oversight Agreement.

## Ministerial Meetings

The Oversight Agreements set out formal monitoring and liaison arrangements between the Ministers/Departments and the Board.

### *High-Level Ministerial Meetings with Board*

Annually, meetings are held between the Ministers and the Board to discuss performance, governance, strategic issues, policy and reform priorities for the health and social care services. During 2025, the Minister for Health met with the Board on 28 February 2025.

### *Quarterly Meetings*

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

## Board Effectiveness

Annually the Board discuss and agree allocation of roles and responsibilities between Board and Committee workplans and agreed strategic priorities for discussion by the Board during 2025.

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

## Statutory Accountability Obligations

### *Corporate Plan 2025-2027*

Under the statutory accountability obligations, the Board have put in place a three-year Corporate Plan 2025-2027 which was adopted by the Board and approved by the Minister for Health on 25 June 2025.

### *HSE National Service Plan 2025*

In accordance with the Health Act 2004 (as amended), the HSE National Service Plan 2025 was prepared in response to the Letters of Determination and the Annual Statement of Priorities, received from the Minister of Health on 05 November 2024 and the Minister for CDE on 1 November 2024.

National Service Plan 2025 was adopted by the Board on 26 November 2024 and approved by the Minister for CDE on 17 December 2024 and by the Minister for Health on 03 January 2025. A Capital Plan for Building/ Equipment, and an Information and Communication Technology (ICT) Capital Plan were approved as part of the National Service Plan 2025 documents.

### *National Performance Report (NPR)*

The Board provides the Ministers/Departments with information on the HSE's performance through the four lenses – Quality, Access, People, Money – and against a subset of KPIs contained in the National Service Plan 2025. Quarterly, an expanded NPR provides a status update on the implementation of Corporate Plan and NSP priority actions and deliverables. The NPR is reviewed by the Audit and Risk Committee (ARC), the Performance Committee, and the Board. In line with the reporting requirements outlined in the Letter of Determination, once approved by the Board it is formally submitted to the Minister for Health, copied to the DCDE, and published on the HSE website.

## Risk Management

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

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

The ARC retains responsibility on behalf of the Board for the HSE's overall risk framework.

Throughout 2025, the ARC received monthly updates and reports on risk management. The Board considered and approved the Risk Appetite Statement (RAS) and CRR.

### *System of Internal Control*

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

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

### *Code of Governance, Ethics in Public Office and Additional Disclosure of Interests by Board Members*

In accordance with Section 35 of the Health Act 2004 (as amended), and in line with the DPER, the HSE has in place a Code of Governance setting out the principles and practices associated with good governance. The Code of Governance was reviewed in 2025 to reflect changes in the organisational structures of the HSE, the transfer of the policy, functions and funding for specialist community-based disability services from the Minister for Health to Minister for CDE, and related changes to HSE Policy and Procedures. The Code of Governance was adopted by the Board in December 2025 and submitted to the Minister for Health for approval.

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

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

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

### *Directions from Minister for Health to the Board under Section 10 of the* Health Act 2004

The Board complied with a direction issued in January 2025 from the Minister for Health in relation to measures to improve waiting times for children in need of spinal surgery.

## Committees of the Board

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

The ARC has a number of specific functions, and those pertaining to audit have a legislative basis.

The Board's Committees are:

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

In addition, Board TFGs are established to assist and advise the Board in relation to the performance of any of its functions. The establishment of TFGs are subject to Board discussion and agreement and stood down on conclusion.

A TFG regarding the HSE Financial Position was both established and stood down in 2025.

### Audit and Risk Committee

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

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

The Committee met on fifteen occasions in 2025, including a joint meeting with the Strategy and Reform Committee to consider the EHR. The Chief Internal Auditor (CIA), Chief Risk Officer (CRO) and Regional Executive Officer (REO) Dublin and Midlands were the members of the SLT assigned by the CEO to assist the Committee. The Committee invited additional members of the SLT to attend and present at its meetings and sought further information and clarifications, as appropriate.

During 2025, the Committee members had oversight and discussion on a range of issues such as a review of Internal Audit (IA) reports, which over the year saw 44 audit reports, including operational, ICT and special projects, the strategic management framework used to track IA's overall performance, the 2024 Annual Audit Opinion of the CIA, and approved the 2025 Annual IA Plan and IA Balanced Scorecard. The Committee received quarterly reports with summaries, key findings of completed IA reports and the status of the implementation of audit recommendations, and was presented with audit reports outside of the regular quarterly reporting schedule due to significance of findings. In accordance with best practice, the Committee met in private session with the CIA, without executive management present.

The Committee reviewed the National Clinical Audit Plan and received quarterly reports, an overview of National Clinical Audits and Registries and developments, and endorsed the National Clinical Audit Programme for Community Services.

During the year the Committee was presented with quarterly reports of the CRR and held a deep dive on a corporate risk. Following a comprehensive review, the Committee approved the RAS, and the Risk Based Compliance Assurance Monitoring Plan for 2026.

The Committee received quarterly updates of the Central Compliance Function (CCF), relating to Compliance Report Implementation, maturity assessment of Compliance functions, and the Compliance Obligations Register Review.

As per the workplan, the members of the Committee reviewed the HSE's Annual Financial Statements (AFS) and Special Legislative Accounts, and received monthly updates in relation to expenditure and non-pay savings initiatives. The Committee also received updates on the Controls Assurance Review Process (CARP), IFMS, Tax, Activity Based Funding, and the Finance and Procurement Operating Model. The Committee was also kept up to date in relation to the Procurement Compliance Self-Assessment returns and provided with an update in relation to the financial element of the NSP for 2025.

The Committee maintained oversight of the delivery of the Capital Plan, and provided pre-Board scrutiny of material contracts and property valued above €10m, received retrospective reports on transactions up to €2m (excl. VAT), quarterly reports in relation to the delegated authority for property transactions under market value (between €2m and €10m), and final accounts for completed construction projects. The Committee considered the Future Health Infrastructure Delivery Model; HSE National Equipment Replacement Programme – Capital Funding Requirements 2025 to 2029; and the Property Disposals Programme.

The Committee considered the revised Policy on Fraud and Corruption; reviewed the report on Strategic Legal Matters and considered the assessment by the NPU of the review of the Office of Legal Services in the HSE.

Over the year, the Committee reviewed the National Records Retention Policy, the Protected Disclosures Annual Report 2024 and the Half Year Protected Disclosure Report; and Climate Action Roadmap: Progress on the HSE Infrastructure Decarbonisation Roadmap.

## Strategy and Reform Committee

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

During 2025, the Committee's work was based around the HSE's transformation priorities. At each meeting, the Committee considered a Transformation Portfolio Report which provided assurance on the progress of key transformation priorities, which underpin the delivery of major Sláintecare reforms and other critical service developments. The Committee workplan for 2025 outlined its standing items including, for example, the EHR programme, National Maternity Hospital (NMH) at St Vincent's University Hospital (SVUH) Programme, monitoring of its allocated CRR risks and their controls, and quarterly updates on implementation of the Corporate Plan 2025-2027.

The Committee considered focus areas based on the transformation priorities. These sections covered, for example, Health Regions Integrated Service Delivery (ISD), Organisation Culture Programme, and the Climate Action and Sustainability Programme. The Committee also received updates on certain strategic areas as required. These included the Digital for Care Capital Plan (part of the NSP 2026 process), the draft Data Strategy, the Our People Strategy 2025-2027, and the National Cybersecurity Plan.

The Committee met on eight occasions in 2025, including special joint meetings with the ARC and the Performance Committee to consider the EHR and National Service Plan 2026, respectively. The Chief Technology and Transformation Officer (CTTO) and REO Dublin and North East were the members of HSE Senior Management assigned by the CEO to assist the Committee. The Committee invited additional members of the SLT to attend and present at its meetings and sought further information and clarifications, as appropriate.

## Performance Committee

The role of the Performance Committee, as outlined in its Terms of Reference, is to advise the Board on all matters relating to performance by the HSE in its delivery of the annual NSP, including annual Ministerial priorities.

In 2025, the Committee focused on oversight of the HSE's performance against the National Service Plan 2025. The Committee considered the monthly NPR before its submission to the Board. To facilitate efficient engagement, each Committee member was allocated KPIs from the NPR to review at each meeting.

The Committee's focus areas were based on the four lenses of the PAF. In the PAF, performance is viewed through the lenses of Quality, Access, People and Money. Focus areas such as disability services, older persons' services, recruitment, and mental health were considered by the Committee in 2025. During these sessions, the Committee identified certain areas requiring more thorough reporting, for example, in disability services.

The Chief Clinical Officer (CCO) submitted a quarterly report to the Committee, beginning in June, which provided clinical commentary on the NPR and updated the Committee on clinical areas of focus such as Maternity Services in Portiuncula University Hospital (PUH), the Clinical Governance Framework, and the Endometriosis Action Plan.

The Committee met on 12 occasions in 2025, including a special joint meeting with the Strategy and Reform Committee to consider the *National Service Plan 2026*. The Committee was joined during the year by the National Director (ND) Planning and Performance, ND Access and Integration, and the REO West and North West, who were members of SLT assigned by the CEO to engage with the Committee. The Committee invited additional members of the SLT to attend and present at its meetings to provide further information and clarifications, as appropriate.

## Task and Finish Group – HSE Financial Position

The HSE Board TFG was established following consideration of the HSE year end financial projections and agreement of the Breakeven Plan at the 17 July 2025 Board meeting. The TFG met on three occasions in 2025 and was joined by the Chief Financial Officer (CFO), REO West and North West, and REO Dublin and North East. In addition the CTTO attended the meeting of 05 September. Its purpose was to review the work done by the SLT, provide feedback and ensure clarity on the requirement for the plan to deliver the agreed final position for 2025.

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

## 4.1.1 Members of the HSE Board as of 31 December 2025

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

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

**Mr Patrick Bailey**
**Appointed:** 20 November 2025
**Tenure:** 3 years

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

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

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

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

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

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

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

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

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

## 4.1.2 Members of the SLT as of 31 December 2025

**Mr Bernard Gloster**
Chief Executive Officer

**Mr Mark Brennock**
National Director, Communications and Public Affairs

**Ms Sandra Broderick**
Regional Executive Officer
HSE Mid West

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

**Mr Joseph Duggan**
Chief Internal Auditor

**Mr Pat Healy**
National Director, National Services and Schemes

**Dr Colm Henry**
Chief Clinical Officer

**Ms Anne Marie Hoey**
Chief People Officer

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

**Ms Sara Long**
Regional Executive Officer HSE Dublin and North East

**Mr Patrick Lynch**
National Director, Planning and Performance

**Mr Damien McCallion**
Chief Technology and Transformation Officer/ Deputy CEO

**Mr Steven Mulvany**
Chief Finance Officer

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

**Dr Andy Phillips**
Regional Executive Officer
HSE South West

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

**Ms Grace Rothwell**
National Director, Access and Integration

**Mr Joe Ryan**
National Director, Public Involvement, Culture and Risk Management

### Advisors

**Ms Amanda Casey**
HSE Chief Social Worker and Social Worker Advisor to the CEO

**Ms Jackie Reed**
Interim National Lead Health and Social Care Professions and HSCP Advisor to the CEO National Health and Social Care Professions Office

**Dr Geraldine Shaw**
Interim Nursing and Midwifery Advisor to CEO and Nursing and Midwifery Services Director, Office of the Nursing and Midwifery Services Director (ONMSD)

# Appendices

# Appendix 1: Expenditure and Human Resource Data

## Breakdown of Expenditure

### Table 2

| | 2024 €'000 | 2025 €'000 |
|---|---|---|
| Total HSE expenditure 2025 | 26,947,680 | 28,877,842 |
| Total capital expenditure 2025 | 1,392,418 | 1,506,166 |
| Total ICT capital projects | 154,883 | 201,498 |
| Total capital grants to voluntary agencies | 475,094 | 359,962 |

*Data source: National Finance*

### Table 3: Payroll

| | 2024 €'000 | 2025 €'000 |
|---|---|---|
| Overall pay bill of health service (excl. voluntary service providers and superannuation) | 8,268,512 | 8,735,508 |
| Basic pay | 5,779,957 | 6,063,941 |
| Other allowances | 151,779 | 153,990 |

*Data source: National Finance*

### Table 4: Governance arrangements with the non-statutory sector

| Funding provided by HSE | 2024 €'000 | 2025 €'000 |
|---|---|---|
| Acute voluntary hospitals | 4,156,539 | 4,506,474 |
| Other agencies | 3,540,918 | 3,854,626 |
| Total | **7,697,457** | **8,361,100** |

*Data source: National Finance*

### Table 5: Funding arrangements

| Funding arrangements | 2024 | 2025 |
|---|---|---|
| No. of agencies funded | 1,843 | 1,876 |
| Separate funding arrangements in place | 3,538 | 3,852 |

*Data source: Compliance Unit*

## Human Resource Data

### Table 6: Whole Time Equivalents (WTEs) by staff category

| Staff Category | WTE Dec 2024 | WTE Dec 2025 |
|---|---|---|
| Medical and dental | 14,528 | 15,198 |
| Nursing and midwifery | 47,689 | 48,759 |
| Health and social care professionals | 21,430 | 22,525 |
| Management and administrative | 24,884 | 25,223 |
| General support | 9,990 | 10,054 |
| Patient and client care | 29,747 | 29,902 |
| Total health service | **148,268** | **151,661** |

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

# Appendix 2: Key Performance and Activity

*Note: Data shown is as per the end-of-year National Performance Report (NPR) or (where not included in that report) from latest data available at time of writing*

## 2(a) National Service Plan 2025: National Scorecard

| Scorecard Quadrant | Key Performance Indicator | Reported Actual 2024 | Reported Actual 2025 | Target NSP 2025 |
|---|---|---|---|---|
| Safety and Quality | **Re-admissions** | | | |
| | % of surgical re-admissions to the same hospital within 30 days of discharge | 1.8% | 1.9% | ≤2% |
| | % of emergency re-admissions for acute medical conditions to the same hospital within 30 days of discharge | 11.8% | 12.3% | ≤11.1% |
| | **Urgent Colonoscopy** | | | |
| | No. of new people waiting > four weeks for access to an urgent colonoscopy | 3,623 | 6,660 | 0 |
| | **Ambulance** | | | |
| | % of NAS ambulance crews who are ready and mobile to receive another 999/112 call within 20 minutes of clinically and physically handing over their patient at an ED or hospital | 48.8% | 55.9% | 75% |
| | **Incidents** | | | |
| | % of reviews completed within 125 days of category 1 incidents from the date the service was notified of the incident | 33.1% | 42.8%* | 70% |
| | % of reported incidents entered onto National Incident Management System (NIMS) within 30 days of notification of the incident | 78.4% | 87% | 70% |
| | **Vaccination** | | | |
| | % children aged 24 months who have received the Measles, Mumps, Rubella (MMR) vaccine | 89.9% | 87.4%** | 95% |
| | % of healthcare workers who have received seasonal Flu vaccine in the 2024-2025 influenza season (acute hospitals) | 50.7% | 45.4% | 75% |
| | % uptake in Flu vaccine for those aged 65 and older | 75.7% | 74.7% | 75% |
| | **Healthcare Associated Infections (HCAIs)** | | | |
| | Rate of new cases of hospital acquired staphylococcus aureus bloodstream infection | 0.8/10,000 bed days used | 0.7/10,000 bed days used | <0.7/10,000 bed days used |
| | Rate of new cases of hospital associated C. difficile infection | 2.4/10,000 bed days used | 2.4/10,000 bed days used | <2/10,000 bed days used |

| Scorecard Quadrant | Key Performance Indicator | Reported Actual 2024 | Reported Actual 2025 | Target NSP 2025 |
|---|---|---|---|---|
| Access | **Emergency Departments, Delayed Transfers of Care (DTOC) and Average Length of Stay (ALOS)** | | | |
| | % of patients arriving by ambulance at Emergency Department (ED) to physical and clinical handover within 20 minutes of arrival | 21.6% | Data not available | 80% |
| | **ED:** % patients ≥75 discharged or admitted > 24 hours | 7.7% | 6.07% | ≤1% |
| | **ED Trolley count:** Average 8am weekly | New PI NSP 2025 | 266 | ≤280 |
| | **DTOC:** Delayed Transfers of Care | New PI NSP 2025 | 409 | ≤300 |
| | **Weekend Discharges:** % of total weekly discharges discharged at the weekend | New PI NSP 2025 | 13.2% | 17% |
| | **ALOS:** Average length of stay | 5.0 | 4.9 | ≤4.8 |
| | **Hospital Activity** | | | |
| | **ED Attendances:** Volume and % increase over Same Period Last Year (SPLY) | 1,577,031 | 1,640,834 (+4.3%) | 1,658,610 |
| | **ED Admissions:** Volume and % change year to date (YTD) | 411,307 | 420,543 (+2.2%) | – |
| | **Inpatient Discharges:** Volume and % change YTD | 628,691 | 643,883 (+2.4%) | 657,618 |
| | **Cancer Services, urgent** | | | |
| | **Breast Cancer Urgent:** % of attendances whose referrals were triaged as urgent by the cancer centre and adhered to the national standard of 2 weeks for urgent referrals | 76.3% | 61.3% | 95% |
| | **Lung Cancer Rapid Access Clinics:** % of patients attending lung rapid access clinics who attended or were offered an appointment within 10 working days of receipt of referral in designated cancer centres | 91.9% | 97.7% | 95% |
| | **Prostate Cancer Rapid Access Clinics:** % of patients attending prostate rapid clinics who attended or were offered an appointment within 20 working days of receipt of referral in the cancer centres | 74.6% | 84.4% | 90% |
| | **Screening** | | | |
| | **BreastCheck:** No. of women in the eligible population who have had a complete mammogram | 137,134 | 173,443 | 219,000 |
| | **CervicalCheck:** No. of unique women who have had one or more satisfactory cervical screening tests in a primary care setting | 194,884 | 209,699 | 177,000 |
| | **BowelScreen:** No. of clients who have completed a satisfactory BowelScreen FIT test | 139,758 | 192,139 | 151,000 |
| | **Diabetic Retina:** No. of Diabetic Retina Screen clients screened with final grading result | 117,133 | 156,404 | 127,000 |

| Scorecard Quadrant | Key Performance Indicator | Reported Actual 2024 | Reported Actual 2025 | Target NSP 2025 |
|---|---|---|---|---|
| Access (cont'd) | **Older Persons** | | | |
| | No. of home support hours provided (excluding provision of hours from Complex Home Support) | 23.7m | 25.5m | 24.0m |
| | No. of people in receipt of Home Support (excluding provision from Complex Home Support) – each person counted once only | 58,546 | 60,463 | 60,000 |
| | **Waiting List** | | | |
| | **Active Waiting List:** Total number of people waiting (IPDC/OPD/GI) | 673,962 | 753,763 | – |
| | **Removals:** Total number of patients removed from the waiting List (IPDC/OPD/GI) | 1,795,865 | 1,829,986 | – |
| | **Additions:** Total number of patients added from the waiting List (IPDC/OPD/GI) | 1,796,855 | 1,909,787 | – |
| | **Weighted Average Wait Time:** The weighted average wait time for people on the waiting list for (IPDC/GI) | 5.3 months | 5.7 months | <5.5 months |
| | The weighted average wait time for people on the waiting list for OPD | 6.8 months | 6.8 months | <5.5 months |
| | **Inpatient and day case (IPDC):** % of adults waiting <12 weeks for an elective inpatient procedure | New PI NSP 2025 | 32.1% | 50% |
| | % of adults waiting <12 weeks for an elective day case procedure | New PI NSP 2025 | 44.6% | 50% |
| | % of children waiting <12 weeks for an elective inpatient procedure | New PI NSP 2025 | 34.4% | 50% |
| | % of children waiting <12 weeks for an elective day case procedure | New PI NSP 2025 | 39.9% | 50% |
| | **OPD:** % of people waiting <10 weeks for first OPD appointment | New PI NSP 2025 | 31.8% | 50% |
| | **Gastrointestinal (GI) Scopes:** % of people waiting <12 weeks for an elective procedure GI scope | New PI NSP 2025 | 54% | 50% |
| | Total number of people waiting >1 year (IPDC/OPD/GI) | 102,709 | 118,336 | – |
| | **Outpatient (OPD)** | | | |
| | New: Return Ratio (excluding obstetrics, warfarin and haematology clinics) | 1:2.5 | 1:2.6 | 1:2 |
| | **Disability Services** | | | |
| | % of child assessments completed within the timelines as provided for in the regulations | 10.4% | 9.7%*** | 100% |
| | No. of requests for assessments of need received for children | 10,690 | 13,186 | 10,300 |
| | Facilitate the movement of people from congregated to community settings | 57 | 31 | 21 |

| Scorecard Quadrant | Key Performance Indicator | Reported Actual 2024 | Reported Actual 2025 | Target NSP 2025 |
|---|---|---|---|---|
| Access (cont'd) | **Social Inclusion** | | | |
| | % of new individual homeless service users admitted to Supported Temporary Accommodations (STA), Private Emergency Accommodations (PEA), and/or Temporary Emergency Accommodations (TEA) during the quarter whose health needs have been assessed within two weeks of admission | 89% | 83.4% | 86% |
| | % of substance users (under 18 years) for whom treatment has commenced within one week following assessment | 97.5% | 96.7% | 100% |
| | **Primary Care waiting lists** | | | |
| | % of physiotherapy patients on waiting list for assessment ≤ 52 weeks | 75.4% | 68.7% | 94% |
| | % of occupational therapy service users on waiting list for assessment ≤ 52 weeks | 65.4% | 58.6% | 95% |
| | % of speech and language therapy patients on waiting list for assessment ≤ 52 weeks | 75.5% | 66% | 100% |
| | % of ophthalmology patients on waiting list for treatment ≤ 52 weeks | 67.6% | 58.9% | 65% |
| | % of audiology patients on waiting list for treatment ≤ 52 weeks | 64.2% | 58.2% | 75% |
| | % of dietetic patients on waiting list for treatment ≤ 52 weeks | 70.8% | 75.5% | 80% |
| | % of psychology patients on the waiting list for treatment ≤ 52 weeks | 52.5% | 45.7% | 81% |
| | **Child Health** | | | |
| | % of children reaching 12 months within the reporting period who have had their 9-11 month Public Health Nurse (PHN) child health and development assessment on time or before reaching 12 months of age | 86.5% | 86% | 95% |
| | % of infants visited by a PHN within 72 hours of discharge from maternity services | 98.8% | 97.8% | 99% |
| | **Mental Health** | | | |
| | % of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by General Adult Community Mental Health Team | 66.1% | 67.4% | ≥75% |
| | **Child and Adolescent Mental Health Services (CAMHS)** | | | |
| | % of urgent referrals to Child and Adolescent Mental Health Teams responded to within three working days | 93.6% | 96.3% | ≥90% |
| | % of accepted referrals/re-referrals offered first appointment and seen within 12 weeks by Child and Adolescent Community Mental Health Teams | 62.4% | 64.5% | ≥78% |

| Scorecard Quadrant | Key Performance Indicator | Reported Actual 2024 | Reported Actual 2025 | Target NSP 2025 |
|---|---|---|---|---|
| People | **Absence rates:** % absenteeism | 6.24% | 6.35% | ≤4% |
| | **Turnover rates:** % of Whole Time Equivalent (WTE) turnover | 7.4% | 7.3% | N/A |
| | **WTE Control limit:** Total % WTE variance | 3,098 | 4,396 | N/A |
| | **Agency/Overtime:** % conversion delivery against targets | 31.9% | 86.0% | N/A |
| Money | **€ control limits:** Total pay % variance | – | 0.0% | ≤0.1% |
| | **Savings targets:** Drugs/Consultancy/Procurement/ Agency | – | Data not available | Data not available |

* *This figure has been updated from the published NPR data to reflect full year data (Dec 2024 – Nov 2025)*

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

*** *A new Autism Assessment and Intervention Protocol is in development to provide a faster, more efficient diagnostic pathway*

## 2(b) Other Key Activity in 2025

| Service Delivery Area | Key Activity | Reported Actual 2024 | Reported Actual 2025 | Expected Activity NSP 2025 |
|---|---|---|---|---|
| **Primary Care Services** | Total no. of Community Intervention Teams referrals | 111,705 | 121,874 | 110,000 |
| | No. of contacts with GP Out of Hours Service | 1,151,838 | 1,085,770 | 1,217,015 |
| **Palliative Care Services** | No. of patients who received specialist palliative care in the community in the month | 4,307 | 4,489 | 4,243 |
| **Older Persons' Services** | No. of home support hours provided from Complex Home Support | – | 228,708 | 275,000 |
| **National Ambulance Service** | Total no. of AS1 and AS2 (emergency ambulance) calls* | 429,746 | 449,297 | 453,236 |
| **Hospital Activity** | **Discharge Activity** | | | |
| | Inpatient | 686,510 | 704,796 | 722,593 |
| | Day case (includes dialysis) | 1,246,684 | 1,271,925 | 1,288,705 |
| | Emergency inpatient discharges | 495,780 | 507,688 | 516,703 |
| | Elective inpatient discharges | 90,230 | 91,720 | 104,098 |
| | **Emergency Care** | | | |
| | New ED attendances | 1,467,227 | 1,508,237 | 1,519,715 |
| | Return ED attendances | 129,897 | 132,597 | 138,895 |
| | **Outpatients** | | | |
| | No. of new and return outpatient attendances | 3,981,633 | 4,120,955 | 3,910,841 |
| | No. of new outpatient attendances | 1,122,065 | 1,134,814 | 1,178,112 |
| **Disability Services** | No. of home support hours delivered to persons with a disability | 3.85m | 3.9m | 3.8m |
| | No. of people with a disability in receipt of other day services (excl. rehabilitative training) (adult) (ID/autism and physical and sensory disability) | 19,524 | 20,621 | 20,600 |
| | No. of day only respite sessions accessed by people with a disability | 64,162 | 66,290 | 66,000 |
| **Mental Health** | **General Adult Community Mental Health Teams** | | | |
| | No. of adult referrals seen by mental health services | 25,508 | 26,286 | 31,166 |
| | **Psychiatry of Later Life Community Mental Health Teams** | | | |
| | No. of Psychiatry of Later Life referrals seen by mental health services | 7,848 | 7,520 | 9,936 |
| | **Child and Adolescent Mental Health Services (CAMHS)** | | | |
| | No. of CAMHS referrals seen by mental health services | 11,520 | 11,790 | 13,529 |
| **Primary Care Reimbursement Service** | No. of persons covered by medical cards as at 31st December | 1,561,730 | 1,552,553 | 1,504,091 |
| | No. of persons covered by GP visit cards as at 31st December | 720,247 | 785,152 | 820,328 |

** Includes 999 calls managed by Dublin Fire Brigade in parts of Dublin which is not under the governance or oversight of the HSE.*

# Appendix 3: Capital Infrastructure – NSP 2025 Beds Projects

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

## 1. Acute Bed Capacity – Constructed and Operational Update

| HSE Region | Hospital | Acute Beds NSP 2025 | Beds constructed | Beds open and operational |
|---|---|---|---|---|
| **HSE Dublin and South-East** | Kilcreene Regional Orthopaedic Hospital – 2 beds (*) | 2 | 2 | – |
| | St Luke's Hospital, Kilkenny | 14 | 14 | 14 |
| **HSE Mid West** | University Hospital Limerick – 16 bed Inpatient Emergency ward (Phase I) | 16 | 16 | 16 |
| | University Hospital Limerick – 16 bed Inpatient Emergency ward (Phase II) | 16 | 16 | 16 |
| | University Hospital Limerick – 96 bed (Ward Block Replacement 4 x 24 beds) | 96 | 96 | 96 |
| **HSE Dublin and North East** | Our Lady of Lourdes Hospital, Drogheda | 15 | 15 | 15 |
| | Cavan General Hospital | 10 | – | – |
| | Beaumont Hospital, Dublin | 20 | 20 | – |
| | Our Lady's Hospital, Navan | 13 | – | – |
| | Mater Misericordiae University Hospital | 12 | 12 | – |
| **HSE West and North-West** | Portiuncula University Hospital (*) | 6 | – | 6 |
| | University Hospital Galway (*) | 2 | – | 2 |
| | Merlin Park University Hospital (*) | 4 | – | 4 |
| **HSE South West** | Mercy University Hospital, Cork | 10 | – | – |
| | University Hospital Kerry | 19 | 9 | 9 |
| | Mallow General Hospital | 24 | – | – |
| | Cork University Hospital | 18 | 18 | 18 |
| | **Total Acute Beds (New)** | **297** | **218** | **196** |

*(*) Beds included in the overall N=297 and profiled to deliver in 2025, but did not require capital funding*

## 2. Community Bed Capacity – Constructed and Operational Update

| HSE Region | Location | Community Beds NSP 2025 | Beds constructed | Beds open and operational |
|---|---|---|---|---|
| **HSE Dublin and South-East** | Clonmel Community Nursing Unit, Co. Tipperary – 50 beds (32/18) | 50 | – | – |
| | St Columba's Hospital, Thomastown, Co. Kilkenny – 95 beds (50/45) | 95 | – | – |
| **HSE Dublin and North East** | St Joseph's Hospital, Ardee, Co. Louth – 50 beds (34/16) | 50 | 50 | – |
| **HSE West and North-West** | Falcarragh Community Nursing Unit, Co. Donegal – 35 beds (0/35) | 35 | 27 | 27 |
| **HSE South West** | St Finbarr's Hospital, Cork City, Co. Cork – 105 beds (10/95) | 105 | – | – |
| | Killarney Community Nursing Unit, Co. Kerry – 130 beds (24/106) | 130 | 130 | – |
| **HSE Dublin and Midlands** | Cherry Orchard Hospital, Co. Dublin – 44 beds (0/44) | 44 | 43 | 1 |
| | St Vincent's Care Centre, Athlone, Co. Westmeath – 48 beds (9/39) | 48 | 48 | – |
| | St Vincent's Community Nursing Unit, Mountmellick, Co. Laois – 58 beds (1/57) | 58 | 50 | – |
| | **Total Community Beds – (160/455 new/replacement)** | **615** | **348** | **28** |

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

## Health Service Executive

### (Excluding voluntary hospitals and agencies)

The HSE is committed to encouraging and enabling those who use our services to share their experiences with us, so that we learn from this and improve the safety and quality of our services.

Feedback, both positive and negative, can provide unique insights into the standards of care those who use our services receive. Capturing and analysing this feedback is central to how we learn and improve the quality of our services.

In 2025, there were 14,296 compliments recorded by services and submitted to the National Complaints Governance and Learning Team.

There were 5,486 Stage 2 formal complaints recorded on the Complaints Management System in 2025 and examined within the legislative timeframe of 30 working days by assigned Your Service Your Say Complaints Officers under the Health Act 2004 (as amended). Of these, 364 were excluded from investigation under the Your Service Your Say complaints process or withdrawn. Of the remaining 5,122 complaints, 2,915 or 57% were resolved by a complaints officer through the formal complaints management process as set out in the Your Service Your Say: The Management of Service User Feedback for Comments, Compliments and Complaints 2017 policy. There are a number of reasons as to why more complaints are not managed within the legislative timeframe, and the National Complaints Governance and Learning Team engages with the relevant areas to ensure appropriate improvement plans.

**Table 7: HSE formal complaints received and % dealt with within 30 working days**

| | No. of complaints received | No. and % dealt with within 30 working days |
|---|---|---|
| 2025 | 5,122 | 2,915 (57%) |
| 2024 | 4,921 | 3,075 (62%) |
| 2023 | 4,161 | 2,526 (61%) |
| 2022 | 5,408 | 2,860 (53%) |
| 2021 | 5,415 | 2,989 (61%) |
| 2020 | 5,394 | 2,916 (57%) |

*Data source: National Complaints Governance and Learning*

## Voluntary Hospitals and Agencies

There were 15,542 compliments recorded in 2025. There were also 9,070 complaints recorded by voluntary organisations and examined by assigned complaints officers. Of the total number of complaints received, 8,843 were investigated. The other 227 were either excluded or withdrawn. Of those investigated, 6,989 or 79% were resolved by assigned complaints officers through formal investigation within 30 working days.

**Table 8: Formal complaints received by category 2025**

| Category | HSE (excluding voluntary hospitals and agencies) | | Voluntary hospitals and agencies | |
|---|---|---|---|---|
| | 2024 | 2025 | 2024 | 2025 |
| Access | 1,546 | 1,281 | 3,002 | 2,569 |
| Dignity and respect | 484 | 472 | 1,307 | 1,059 |
| Safe and effective care | 1,974 | 2,172 | 4,295 | 3,633 |
| Communication and information | 1,714 | 1,676 | 4,292 | 3,823 |
| Participation | 37 | 19 | 164 | 110 |
| Privacy | 53 | 48 | 134 | 106 |
| Improving health | 59 | 36 | 108 | 100 |
| Accountability | 227 | 195 | 382 | 289 |
| Clinical judgement | 0 | 0 | 274 | 152 |
| Vexatious complaints | 0 | 0 | 47 | 29 |
| Nursing homes/residential care for older people (65 and over) | 0 | 0 | 47 | 23 |
| Nursing homes/residential care (aged 64 and under) | 0 | 0 | 14 | 1 |
| Pre-school inspection services | 0 | 0 | 0 | 0 |
| Trust in care | 0 | 0 | 59 | 46 |
| Children First | 0 | 0 | 73 | 28 |
| Safeguarding vulnerable persons | 0 | 0 | 409 | 125 |

*Data Source: National Complaints Governance and Learning*
*Note: Some complaints contain multiple issues and therefore fall under more than one category*

## Complaints under Part 2 of the Disability Act 2005

3,160 complaints were received in 2025 under Part 2 of the Disability Act 2005 in relation to a child's assessment of need (AoN) for disability services, an increase of 67% on 2024.

## Office of the Confidential Recipient

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

The office functions independently, albeit under the auspices of the HSE, and provides advice, support, and advocacy in good faith to patients, service users, families, staff, other professionals and members of the public across the country. The office has dealt with over 1,574 formal concerns and/or complaints from across the country since its establishment in December 2014.

In 2025, the total number of formal concerns and/or complaints received by the Confidential Recipient was 51, an increase of 1 on 2024. The type of concerns and/or complaints received included alleged neglect and omissions of care, physical abuse, organisational and institutional abuse, human rights, person centred care planning, abuse of professional power, poor professional standards, poor engagement and transparency, cessation of services, a lack of day service provision and respite placements, long term care planning and provision of residential care home placements, inappropriate service user placement in nursing homes for under 65 years and support with applying for a decision support agreement, amongst others.

Furthermore in 2025, the Office of the Confidential Recipient dealt with 167 consultations, 43 online enquiry forms, 20 hospital enquiries, 9 private nursing home enquiries, 27 community safeguarding enquiries/referrals and facilitated 11 presentations on the role and function of the Confidential Recipient to service users and staff in HSE-funded services.

## National Appeals Service

The National Appeals Service provides an independent and impartial process for applicants who are not satisfied with decisions made by the HSE on their entitlements under certain schemes. These appeals include the statutory Nursing Homes Support Scheme (NHSS), the related Common Summary Assessment Report, and the administrative schemes of the PCRS (e.g. medical cards/GP visit cards), Blind Welfare Allowance, Mobility Allowance and Residential Support Services Maintenance and Accommodation Contribution. In 2025 the appeals function in relation to funding applications under the Overseas treatment Schemes: Cross Border Directive (CBD) Scheme, Northern Ireland Planned Healthcare Scheme (NIPHS) and Treatment Abroad Scheme (TAS) transferred to the National Appeals Service.

The National Appeals Service is public facing and part of the customer service model is signposting the public to the appropriate health and social care services tailored to their individual circumstances and supporting them in accessing the right health and financial supports. The National Appeals Service has a direct and tangible impact on service users' health experience.

The National Appeals Service reviews appeals from across HSE geographical areas. The appeals process provides an overall measure of consistency in standards being applied throughout the HSE and brings to light the issues that service users encounter when they seek to access health and financial supports provided through the schemes and reimbursements model. The National Appeals Service gains learning and understanding of the service user experience and feeds back key issues arising to scheme managers with the aim of improving consistency and promoting ongoing improvement in scheme administration. Listening to appellants and analysing patterns emerging in the administration of the schemes forms an integral part of a culture of continuous improvement and learning.

In 2025, 2,584 appeals were processed and 776 of appeals were approved or partially approved.

**Table 9: Appeals received and approved**

| Appeal Type | Received | Processed | Approved | Partially approved | % Approved/ Partial approvals |
|---|---|---|---|---|---|
| Medical/GP Visit Card (General Scheme) | 1,552 | 1,305 | 331 | 88 | 32.1% |
| Medical/GP Visit Card (Over 70s Scheme) | 165 | 122 | 34 | 4 | 31.1% |
| 16 to 25 Year Old Medical Card/GP Visit Card | 466 | 366 | 118 | 14 | 36.1% |
| Nursing Homes Support Scheme | 548 | 510 | 51 | 57 | 21.2% |
| Common Summary Assessment Report | 48 | 50 | 37 | | 74.0% |
| Overseas Treatment Schemes (CBD, NIPHS and TAS) | 245 | 99 | 41 | | 28.6% |
| Blind Welfare Allowance | 19 | 14 | | | |
| Mobility Allowance | 3 | 0 | | | |
| Residential Support Services Maintenance and Accommodation Contribution | 11 | 11 | | | |
| Other* | 109 | 107 | | | |
| **Total** | **3,166** | **2,584** | **613** | **166** | **30.1%** |

*Note: *Appeals relating to the following schemes: Drugs Payment, Long Term Illness, Non-Medical Card Items, Optical, Orthodontic, Chiropody, Home Help.*
*Appeals received are from 01.01.2025-31.12.2025. Those processed also relate to cases carried forward from 2024.*

# Appendix 5: Health Service Executive Annual Report – Protected Disclosures 2025

## Executive Summary

This report provides an update on protected disclosures (PD) activity for the period 1 January 2025 to 31 December 2025 under the *Protected Disclosures Act 2014* (amended 2022) [the Act] and the *Health Act 2004 (amended 2007)* [the Health Act]. All disclosure reports received since 1 January 2023 are assessed under the Act unless the Reporting Person requests the assessment be completed under the Health Act.

This Report includes the following:

**Section 1:** Summary of activity in 2025

**Section 2:** Open Cases prior to 2025

**Section 3:** The Protected Disclosures Process – Monitoring Performance and Outcomes

**Section 4:** Organisational Intelligence and Learning

**Section 5:** Continuous Improvement Initiatives.

## Section 1: Summary of activity in 2025

### 1.1 Introduction

The key elements of Protected Disclosures activity in 2025 in the HSE are presented visually below:

## 1.2 Protected Disclosure Reports Received and Assessed

A full overview of assessment activity is presented in table 10 below:

**Table 10**

| Total disclosure reports 2025 | |
|---|---|
| Valid PDs on assessment | 88 |
| Inappropriate for follow up as a PD on assessment and closed | 109 |
| Under National Office for Protected Disclosures (NOPD) assessment at year end | 5 |
| **Total disclosures received** | **202** |

## 1.3 Valid Protected Disclosures

As noted above, there were 88 valid protected disclosures on assessment in the period. Of these, 57 cases are still under examination, with 31 cases closed in the same period.

The following tables (11 and 12) provide a breakdown of the valid protected disclosures received in 2025 by the wrongdoings alleged, responsible service area and the type of worker submitting the disclosure report, with 67% of disclosure reports submitted by HSE employees. PDs may contain one or more alleged wrongdoings. Within the 88 valid PDs, a total of 145 allegations were made under six wrongdoing headings within the legislation.

**Table 11**

| Wrongdoing Reported | HSE Employee | Other Worker | Total |
|---|---|---|---|
| Concealment/Destruction of information tending to show a wrongdoing | 3 | 3 | 6 |
| Endangerment of Health and Safety | 32 | 8 | 40 |
| Failure to comply with Legal Obligation | 11 | 10 | 21 |
| Criminal Offence | 1 | 3 | 4 |
| Oppressive, Discriminatory, Grossly Negligent, Gross Mismanagement | 34 | 14 | 48 |
| Unlawful or Improper use of public funds | 21 | 5 | 26 |
| **Total** | **102** | **43** | **145** |

In each of the 88 cases where a disclosure report was accepted as a valid protected disclosure the information was securely referred to the relevant Senior Accountable Officer (SAO) for their examination and appropriate action within the protected disclosures framework.

**Table 12**

| Responsible Service | Number |
|---|---|
| HSE Dublin and Midlands | 22 |
| HSE Dublin and North East | 20 |
| HSE West and North West | 11 |
| HSE South West | 8 |
| HSE Dublin and South East | 7 |
| National Services and Schemes | 7 |
| Public Involvement, Culture and Risk Management | 5 |
| HSE Mid-West | 3 |
| Finance | 2 |
| Clinical | 1 |
| People | 1 |
| Technology and Transformation | 1 |
| **Total** | **88** |

The NOPD received valid protected disclosure reports via various mediums in 2025 as shown in table 13 below.

**Table 13**

| Reporting Medium | Open | Closed | Total |
|---|---|---|---|
| CEO | 5 | 1 | 6 |
| Direct from worker | 18 | 13 | 31 |
| Via PD Commissioner | 23 | 11 | 34 |
| Via PD Lead/Service | 11 | 6 | 17 |
| **Total** | **57** | **31** | **88** |

## 1.4 Reports received from The Office of the Protected Disclosures Commissioner

In the reporting period the Office of the Protected Disclosures Commissioner (OPDC) referred 82 (100% increase vs 2024) disclosure reports to the HSE, of which 33 were determined to be valid protected disclosures on assessment.

## 1.5 Outcome of 2025 closed cases

Table 14 below shows a breakdown of the 41 alleged wrongdoings raised in the 31 valid disclosures made and closed in 2025.

**Table 14**

| Wrongdoing(s) Alleged | Upheld | Partially Upheld | Not Upheld | Total |
|---|---|---|---|---|
| Criminal Offence | – | – | 1 | **1** |
| Failure to comply with Legal Obligation | – | – | 6 | **6** |
| Endangerment of Health or Safety | – | 2 | 10 | **12** |
| Unlawful or improper use of public funds | – | 2 | 4 | **6** |
| Oppressive, Discriminatory, Grossly Negligent, Gross Mismanagement | 2 | 5 | 7 | **14** |
| Concealment of Information | – | – | 2 | **2** |
| **Total** | **2** | **9** | **30** | **41** |

## 1.6 Reviews

The HSE has a system of review that may be sought by a reporting person if they are dissatisfied with a decision or process undertaken by the HSE in respect of their PD. The outcome of a review is final and there is no entitlement to further reviews of the same issue. At the end of 2025, there were 5 reviews in progress relating to 4 cases closed in 2025 and 1 case closed in 2024.

# Section 2: Open Cases Prior to 2025

Table 15 represents 2025 activity related to valid protected disclosures made between 2017 and 2024.

**Table 15**

| Year received | Valid PDs | Closed in 2025 | Open as at 31 December 2025 |
|---|---|---|---|
| 2017-2022 | 11 | (11) | – |
| 2023 | 9 | (7) | 2 |
| 2024 | 45 | (36) | 9 |
| **Total** | **65** | **(54)** | **11** |

## 2.1 Open Cases 2024

The timeliness of closure of cases continues to improve with 80% of 2024 PDs open as at 1 January 2025 now closed. Only 7% of the 135 reports received during 2024 remain open as of 31 December 2025.

## 2.2 Open Cases 2023

Just 2% of the 98 reports received during 2023 remain open as of 31 December 2025. The NOPD continues to engage with HSE service colleagues in pursuance of the appropriate closure of these long outstanding cases.

## 2.3 Open Legacy Cases 2017-2022

With the set-up of the NOPD in 2023, the office took responsibility for the oversight of 117 open PDs (legacy cases) which had been reported between 2017 and 2022. Extensive engagement by the NOPD with the SAOs and relevant personnel within the service areas in 2025 enabled the remaining legacy cases to be closed in 2025.

## 2.4 Outcomes of 2017-2024 closed cases

Historically, the NOPD tracked the outcome related to the primary wrongdoing identified in reports, rather than all wrongdoings. Table 16 below shows the alleged primary wrongdoing and the outcomes in each of the 54 valid pre-2025 PDs closed during the year.

**Table 16**

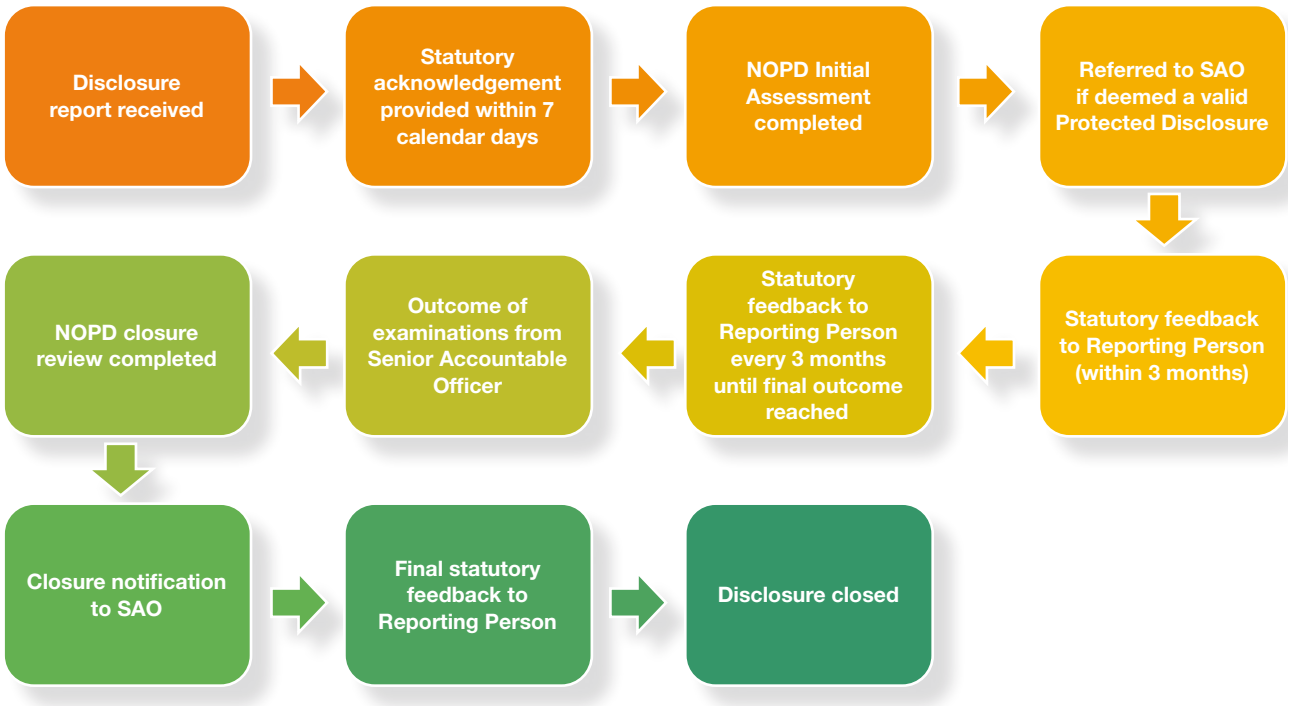
| Primary Wrongdoing(s) Alleged | Upheld | Partially Upheld | Not Upheld | Closed – New Process started | Total |
|---|---|---|---|---|---|
| Failure to comply with Legal Obligation | – | 2 | 5 | – | **7** |
| Endangerment of Health or Safety | 2 | 7 | 11 | – | **20** |
| Unlawful or improper use of public funds | 2 | 3 | 9 | 2 | **16** |
| Oppressive, Discriminatory, Grossly Negligent, Gross Mismanagement | – | 2 | 9 | – | **11** |
| **Total** | **4** | **14** | **34** | **2** | **54** |

# Section 3: Protected Disclosure Process – Monitoring performance and outcomes

## 3.1 The Procedure for Handling Protected Disclosures

The NOPD published the revised HSE National Procedures for the Handling of Protected Disclosures in October 2025. The key stages in the handling and management process are shown below.

**Figure 6**



## 3.2 Compliance with statutory timelines under the Act

The NOPD were 100% compliant with all statutory timelines set under the Act. Acknowledgement of receipt is issued within 7 days, with feedback to the reporting person provided at 3 month intervals (where requested).

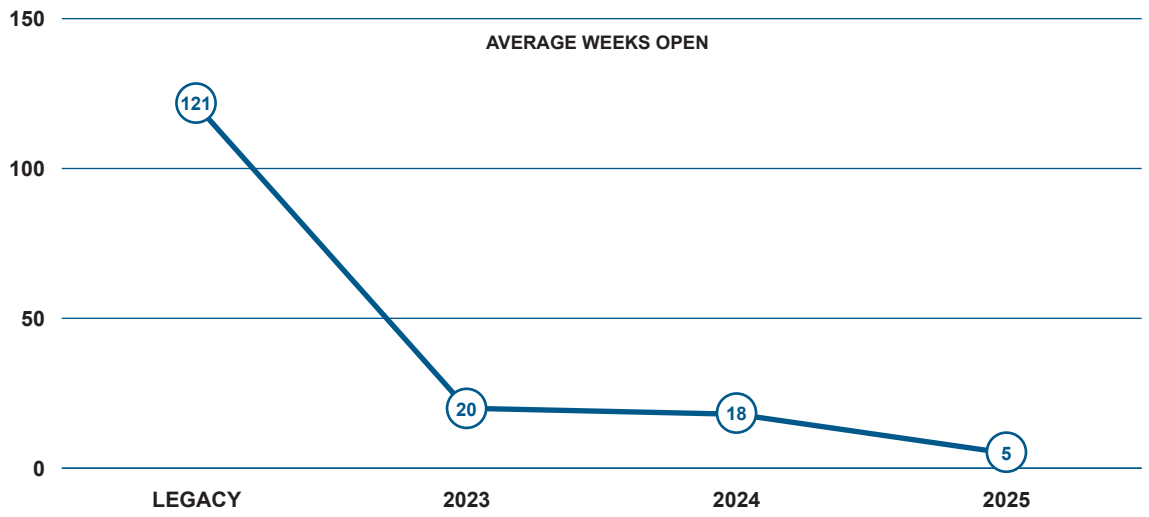
## 3.3 Average weeks cases remain open

The average number of weeks cases were open from receipt to closure is presented in table 17 and figure 7 below. Of the cases closed in 2025, the average weeks open reduced by an average of 72% on cases closed in 2024.

**Table 17**

| Reports closed since the creation of the NOPD | Average weeks open | Maximum weeks open | Minimum weeks open |
|---|---|---|---|
| Legacy | 121 | 312 | 16 |
| 2023 | 20 | 116 | <1 |
| 2024 | 18 | 93 | <1 |
| 2025 | 5 | 42 | <1 |

**Figure 7**



# Section 4: Organisational Intelligence and Learning

## 4.1 Analysis of the outcomes of protected disclosures examinations

The NOPD is aware of the outcome of all protected disclosures closed in 2025 as shown in table 18 below. This table is based on report numbers and not allegation numbers.

**Table 18**

| Years | Inappropriate for follow up as a PD (closed) | Not upheld | Partially upheld, matters addressed | Upheld, matters addressed | Closed – new process started | Total |
|---|---|---|---|---|---|---|
| **2018** | – | 1 | – | – | – | 1 |
| **2020** | – | – | 2 | – | – | 2 |
| **2021** | – | 2 | 3 | – | – | 5 |
| **2022** | – | 1 | 1 | 1 | – | 3 |
| **2023** | – | 3 | 3 | 1 | – | 7 |
| **2024** | – | 27 | 5 | 2 | 2 | 36 |
| **2025** | 109 | 20 | 9 | 2 | – | 140 |
| **Total** | **109** | **54** | **23** | **6** | **2** | **194** |

## 4.2 Key Themes emerging from Protected Disclosures received and investigated

An analysis of reports closed in 2025 shows that the allegations contained within 65% of valid PDs were not upheld. Where allegations were upheld/partially upheld in reports closed during 2025:

- 38% relate to endangerment of health and safety
- 31% relate to oppressive, discriminatory, grossly negligent or gross mismanagement behaviours
- 24% relate to unlawful or improper use of funds or resources.

## 4.3 Shared Learnings

During 2025 the NOPD continued issuing quarterly dashboards by Region/Directorate to the relevant SLT member. An increase in closure activity during the year would point to an alignment with this increased reporting/visibility. The NOPD is available to meet anyone individually to discuss the contents of their respective reports.

## 4.4 Notification of Penalisation

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

## Section 5: Continuous Improvement Initiatives

### 5.1 HSE National Procedures for the Handling of Protected Disclosures

The NOPD updated and launched its revised HSE National Procedures for the Handling of Protected Disclosures in October 2025. These procedures are aligned with the Statutory Guidance on the Protected Disclosures Act for Public Bodies, issued in November 2023. The updated Procedures reflect what we have learned and ensures the HSE remains a leader for the legal protections provided to those who raise their heads above the parapet to speak up about wrongdoings they witness in the workplace.

### 5.2 HSE Protected Disclosures Webpage

To coincide with the publication of the revised procedures, the NOPD launched its new dedicated webpages in October 2025 containing valuable information about the internal processes applicable, the legislation that governs the process, external and internal supports available to workers, frequently asked questions related to Protected Disclosures, links to statutory reports published and access to the latest Protected Disclosures reporting form.

### 5.3 Awareness Campaign

The NOPD continue to work closely with the internal communications team to promote awareness of the NOPD and the supports available to workers, with regular articles on the revised Procedures and webpages published in the Health Service News emails, Health Matters magazine, LinkedIn, etc. A quick summary guide to making a PD has been developed and is now available on the NOPD website as a digital leaflet for download. In addition, an NOPD poster has been developed and will be distributed widely in Q1 2026.

### 5.4 Protected Disclosures Training

The NOPD have developed a training programme and will run a number of lunch and learn training sessions in Q1 2026. A recorded broadcast/webinar will also be made available on our webpages to reach a wider audience of workers.

### 5.5 Regional Governance, Risk and Compliance Functions

The establishment of regional Governance, Risk and Compliance (GRC) functions continues across the organisation, with responsibility for the coordination of Protected Disclosures management in each of the regions moving to these GRC Leads. The NOPD will continue to engage with each lead as appointed, to educate, advise and support the handling of protected disclosures made to the HSE, in compliance with the Act.

### 5.6 External Knowledge Sharing

The NOPD continues to engage with our colleagues across the public sector relating to protected disclosures, and senior NOPD management have represented the HSE at:

- Office of the Protected Disclosures Commissioner – Annual Conference May 2025
- Public Expenditure, Infrastructure, Public Service Reform and Digitalisation – Protected Disclosures Network Advisory Group – July and November 2025.

### 5.7 Procurement of a Case Management System

Whilst the NOPD handles all case files, communications and activities over secure network files, the system is not suitable given the complexity and volume of records pertaining to the growing numbers of Protected Disclosures being received. The NOPD, through engagement with the HSE Data Protection Office, are progressing the procurement of a case management system, with implementation expected to be completed in 2026.

# Appendix 6: Risk Management Report

## Risk Management and achieving our objectives

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

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

## Governance of the Corporate Risk process

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

The SLT led by the CEO, is responsible for implementing and ensuring compliance with its risk management policies and procedures.

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

## Improving the HSE's Corporate Risk Process: Key Developments

A continued key objective of the ERM programme is to develop and deliver training to support the implementation of the HSE's ERM Policy and the building of the HSE's capacity and capability to effectively embed an enterprise approach to risk management at all levels in the HSE. Embedding risk management within routine planning, decision-making and performance processes enables the HSE to anticipate and manage risks effectively.

A suite of learning supports are available to all staff, including an eLearning module available on HseLanD on the 'Fundamentals of Enterprise Risk Management'. The availability of this module as an eLearn option allows for self-paced learning in an accessible format to all staff of the key steps in the HSE risk management process.

2025 saw the addition of weekly ERM training webinars covering the area of risk registers and the fundamentals of risk management. Each webinar includes an interactive Q&A session led out by senior members of the ERM Unit.

Other developments include:

- The HSE's Risk Appetite Statement (RAS) underwent a fundamental review in 2025, and was approved by the Board, following consultation with key stakeholders.
- An internal audit was carried out on the Implementation of Risk Mitigation Measures for the HSE's principal risks and the recommendation accepted and progressed for completion in 2026.
- A metric report and commentary accompanied the HSE Corporate Risk Report each quarter, linked to principal risks, providing quantitative insight into risk trends and the effectiveness of controls.
- The rollout of the HSE's risk information system advanced significantly, and deployment continues to proceed within the Health Regions.

In line with revised structures, established risk management forums were expanded to include regional representatives. These forums are made up of senior accountable officers from the regions and central functions and meet monthly ensuring alignment of risk practices across the system. New and emerging risks are tabled for discussion and the outputs are brought forward for consideration by the CRO and SLT. In addition to this forum, there was the establishment of a quarterly REO/CRO workshop, a key decision-making engagement for the HSE principal risks that are collectively led out on by the REOs.

## Overview of the HSE's Principal Risks

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

The Q4 2025 CRR was considered and approved by the SLT at a meeting on 13th January 2025 and subsequently signed off by the HSE Board. Each principal risk is assigned to an SLT member for co-ordination and a Board committee for oversight. The CRR undergoes quarterly reviews and an annual comprehensive review, with the Board formally approving principal risks annually.

To enhance data-driven risk management quantitative metrics have been incorporated into CRR risk reporting. These metrics are drawn from existing HSE reporting frameworks, i.e. the National Performance Report (NPR) and act as proxy indicators to support ongoing risk assessment.

Details of the 'Open' risks on the CRR are illustrated in Table 19.

**Table 19: Measures taken to mitigate risk**

| Risk area | How we sought to mitigate the risk | Residual Rating |
|---|---|---|
| **1. Urgent and Emergency Care Services**<br>A sudden and exceptional level of demand for emergency care services. | ■ Processes are in place to support HSE Operational Performance monitoring activities such as data from daily, weekly and monthly reporting (e.g. NPR)<br>■ The HSE has developed an operational plan focusing on four pillars: emergency department (ED) and hospital avoidance, ED operations, in-hospital care delivery, and discharge management. This plan aims to streamline processes and improve patient flow during peak demand periods<br>■ Performance and Accountability Framework (PAF) sets out the means by which the HSE's services and functions are held to account for their performance<br>■ Delivery of vaccine programmes achieving high coverage and timely vaccination/immunisation of target populations, for seasonal pressures (winter), for control of vaccine preventable diseases (VPDs) through primary childhood immunisation programmes, and in response to emergent threats (from epidemics or emergent threats). | 20 |
| **2. Standards of Safety and Care**<br>Extreme breakdown in the delivery of safe, effective care within the HSE and HSE-funded services. | ■ ERM Policy sets out systems and processes required for risks to be managed consistently across the HSE<br>■ National clinical programmes provide leadership in embedding best practice across services and support the design of models of care. They do this through the development of national guidelines, decision-support tools and by promoting research, evidence-based care, peer review, and multidisciplinary team reviews with a central focus on quality and safety<br>■ National patient safety strategy and frameworks for incident management/policy on open disclosure, safeguarding, and infection prevention provide structured oversight and processes. These are reinforced by assurance and quality improvement programmes, prioritising the common causes of harm. | 10 |

| Risk area | How we sought to mitigate the risk | Residual Rating |
|---|---|---|
| **3. Disruptive Events**<br><br>A major disruption to critical healthcare and/ or social care services. [excluding emerging disease with epidemic potential and cyber-attack]. | ■ The HSE is one of the Competent Authorities and the HSE Emergency Management work jointly with the other competent authorities to achieve compliance with the Chemicals Act (Control of Major Accident Hazards involving Dangerous Substances) Regs 2015 (S.I. No. 209 of 2015)<br>■ Agreements in place between the HSE and Unions to manage large scale industrial relations disruption, including dispute resolution procedures and the Public Service Agreement<br>■ Business Continuity Management Policy and Handbook 2025 developed to advise and assist healthcare professionals, managers, and other critical workers across the country on how they can best prepare their functions and services to deal with the impacts of disruptions to patient and service user care while also always maintaining the safety and well-being of our staff as a priority<br>■ Severe Weather Checklist and Guidance Document available to provide support to the health services when planning and preparing for potential severe weather events<br>■ The HSE National Emergency Management function works at a National and Regional level with all HSE Services and engages with the other PRAs, Government departments and external bodies in order to ensure coordinated national response. | **9** |
| **4. Health Care Acquired Infections and Anti-microbial Resistance**<br><br>A significant and sustained increase in the rate of Health Care Associated Infections (HCAIs) and Anti-Microbial Resistance (AMR) across HSE healthcare and social care settings. | ■ Governance and oversight arrangements including the National HSE Antimicrobial Resistance and Infection Control (AMRIC) Team, Access and Integration (acute and community), AMRIC Teams and REO/ Health Area Infection Prevention and Control (IPC) and Antimicrobial Stewardship (AMS) Teams<br>■ Surveillance and early warning and annual Point Prevalence Survey to monitor and detect HCAIs<br>■ National and local implementation of IPC and AMS guidelines<br>■ Education and training programmes to equip staff with the necessary skills to fulfil their roles and responsibilities in relation to IPC and AMS<br>■ AMRIC Estates Guidance provides IPC input on health and social care facility design to address IPC risks in existing infrastructure and for future major capital projects. | **15** |
| **5. Financial Management**<br><br>The HSE's financial allocation will be insufficient to deliver the activity levels set out in the NSP. | ■ Integrated Financial Management System is in use<br>■ National Financial Regulations (NFRs) are in place<br>■ Engagement with DoH/DPER through Health Budget Oversight Group (HBOG) meetings<br>■ Various mechanisms in place to ensure ongoing monitoring and accountability for NSP delivery<br>■ The HSE NPU reports directly to the CEO and supports Regional Executive Officers (REOs) in driving and delivering productivity improvements across the HSE. | **8** |

| Risk area | How we sought to mitigate the risk | Residual Rating |
|---|---|---|
| **6. Major Infrastructure**<br>A major cost overrun or a failure to deliver critical infrastructure projects. | ■ Capital Projects Manual and Approvals Protocol governance arrangements in place<br>■ Management of Major Capital Infrastructure Projects is in accordance with the National Capital Works Framework and aligned with the Infrastructure Guidelines (formerly Public Spending Code), Strategic Health Investment Framework (SHIF)<br>■ Ongoing assessment and management of Capital Plan project performance<br>■ Funding is allocated in Capital Plan 2025 for specific priority infrastructure programmes<br>■ Governance process is set out within the Programme Assurance Plan for the National Children's Hospital<br>■ Capital Planning Expert Group and Capital Planning Steering Group in place to review all new capital projects. | 16 |
| **7. Cyber Security**<br>A HSE wide service impacting cyber-attack. | ■ Cyber Security protection products (Anti-spam/Antivirus/Firewall controls/Multi-Factor Authentication (MFA)/Managed extended detection and response (MXDR) implemented. Controls in place for vulnerability management, intrusion detection, account monitoring, access control and application software security (NIST CSF 2.0: DE.CM)<br>■ Cyber security and legacy remediation plans are included in the annual capital and revenue as part of the annual service plan<br>■ Backup policy in place with systems and data backed up, stored off site, physically or digitally<br>■ Mandatory HSE cyber awareness training programme includes the deployment of simulated phishing campaigns (NIST CSF 2.0: PR.AT)<br>■ Email Filtering and Quarantining System relating to the perimeter of email (inbound/outbound) and the rules can be broadly divided into:<br>■ Security control – protection of organisation<br>■ Email Hygiene – protection of the individual<br>■ Attachment Management – protection of organisation and mail infrastructure. | |
| **8. Health Regions**<br>Implementation of the HSE's health regions and Centre reforms will be delayed and benefits not realised. | ■ HSE Health Regions Steering Group in place<br>■ HSE Change Framework in place<br>■ Health Regions and high-level Centre design completed, REOs and IHA managers recruited and NDs at the Centre in place<br>■ Engagement programme with staff, staff representative bodies, patient partners, funded agencies, DoH/DCDE and other stakeholders in place<br>■ Regional Executive Management Teams appointed. | 9 |

| Risk area | How we sought to mitigate the risk | Residual Rating |
|---|---|---|
| **9. Compliance**<br>A major failure to meet a significant statutory, internal control or regulatory obligation. | ■ Central Repository of Internal National Policies, Procedures, Protocols, and Guidelines (PPPGs)<br>■ Annual Controls Assurance Review Process (CARP)<br>■ Relevant national regulations and standards including clinical standards<br>■ NFRs and associated training programmes<br>■ Corporate Safety Statement<br>■ Internal audit, clinical audits and regulatory inspections<br>■ Compliance Obligations Register<br>■ Compliance Improvement Network in place<br>■ Principal Compliance Obligations Register and associated metrics reporting established<br>■ Three lines of defence (3LOD) Assurance Map developed. | 8 |
| **10. Data Protection**<br>The major loss, theft, illegal or unauthorised use of service user, employee and partner personal data [paper-based and digital]. | ■ Mandatory HSE cyber awareness training programme includes the deployment of simulated phishing campaigns (NIST CSF 2.0: PR.AT)<br>■ HSeLanD Programmes available are: Fundamentals of General Data Protection Regulation (GDPR), Data and Information Governance online programme and Subject Access Request Processing<br>■ Trending and analysis of data breaches identifies risks, drives compliance improvements, and informs targeted training and communications plan in raising awareness and enhancing workplace culture<br>■ Data Protection Impact Assessment (DPIA) process in place<br>■ A suite of data protection guidance and forms is available on the HSE website to support staff in understanding and complying with data protection requirements. | 12 |
| **11. Planned Care Services**<br>Inability to reduce significant and sustained length of time patients and service users are waiting to receive scheduled health and social care services. | ■ Processes are in place to support HSE Operational Performance monitoring activities such as data from daily, weekly and monthly reporting (e.g. NPR)<br>■ The NIPHS, Cross Border Directive (CBD) and TAS are demand led schemes which provide for patients' rights to access planned healthcare respectively in the private healthcare sector of Northern Ireland; or in the EU / European Economic Area (EEA); the UK and Switzerland<br>■ Planned Care network is established to improve communication and training, and provide access to relevant information, tools, and expertise; enhance access to, and delivery of planned care by supporting the implementation of the Waiting List Action Plan (WLAP); and incorporating insights from patient experiences to drive continuous improvement. | 16 |

Using a scale of one to five for both likelihood and impact, a risk can score a maximum of 25. From this risk score, a rating is applied of high (red), medium (amber) or low (green). The heatmap at Table 20 illustrates the residual rating of the 'Open' risks on the CRR.

**Table 20: Heatmap of CRR residual risk ratings**


## Health service risks

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

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

## Board

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

For the period January-December 2025, the HSE Board have met on 13 occasions holding 11 monthly Board meetings and 2 additional meetings. The attendance at Board meetings is recorded in table 21 below.

**Table 21**

| Board Member | Monthly Meetings | | | | | | | | | | | Additional Meetings | | No. of meetings attended | Remuneration € | Expenses € |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 29/01/2025 | 28/02/2025 | 28/03/2025 | 30/04/2025 | 22/05/2025 | 27/06/2025 | 17/07/2025 | 26/09/2025 | 22/10/2025 | 28/11/2025 | 19/12/2025 | 18/11/2025 | 22/12/2025 | | | |
| Ciarán Devane | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 13 | 80,000 | 6193.52 |
| Yvonne Traynor | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | 10 | 14,963 | 313 |
| Tim Hynes | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | 12 | 14,963 | 467 |
| Aogán Ó Fearghail | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | | 11 | 14,963 | 785 |
| Brendan Whelan | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | 12 | 14,963 | 2971.21 |
| Anne Carrigy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 13 | 14,963 | 0 |
| Michelle O'Sullivan | ✓ | | | | | | | | | | | | | 1 | 2,785.73 | 0 |
| Matt Walsh | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 13 | 14,963 | 313 |
| Lily Collison | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | 11 | 14,963 | 50.98 |
| Kenneth Mealy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 13 | 0 | 159 |
| Michael Cawley | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | 12 | 0 | 0 |
| Patrick Bailey | | | | | | | | | | ✓ | ✓ | | ✓ | 3 | 0 | 0 |

Before/After Term ✓ Attended Absence

*Notes:*

- *Kenneth Mealy and Patrick Bailey do not receive fees in respect of their membership of the HSE Board under the one person one salary rule*
- *Michael Cawley does not take a salary*
- *Patrick Bailey was appointed to the Board on 20 November 2025*
- *Michelle O'Sullivan resigned from the Board on 17 February 2025*

## Audit and Risk Committee

**Table 22**

| Audit and Risk Committee Member | 14/02/2025 | 07/03/2025 | 14/04/2025 | 23/04/2025 | 09/05/2025 | 19/05/2025 | 13/06/2025 | 16/06/2025 | 11/07/2025 | 12/09/2025 | 17/10/2025 | 03/11/2025 | 14/11/2025 | 27/11/2025 | 12/12/2025 | No. of meetings attended | Remuneration € |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Yvonne Traynor, Chair | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | | **12** | Board Member |
| Anne Carrigy, Chair | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **15** | Board Member |
| Michael Cawley | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **14** | Board Member |
| Patrick Bailey | | | | | | | | | | | | | | | ✓ | **1** | Board Member |
| Michelle O'Sullivan | | | | | | | | | | | | | | | | **0** | Board Member |
| Pat Kirwan | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | **7** | 0 |
| John Moody | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **14** | 1,710 |
| Éimear Fisher | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | **12** | 1,710 |
| Sharon Keogh | ✓ | ✓ | | ✓ | ✓ | | ✓ | | ✓ | ✓ | | ✓ | ✓ | | ✓ | **10** | 1,710 |
| Peter Lynch | | | | | | | | | | | | | ✓ | ✓ | ✓ | **3** | 855 |

Before/After Term ✓ Attended Absence

*Notes:*

- *Anne Carrigy took the position of Chair from 17 October 2025*
- *Patrick Bailey was appointed to the board on 20 November 2025*
- *Michelle O'Sullivan resigned from the Board on 17 February 2025*
- *Peter Lynch was appointed as an External member on 23 October 2025*
- *Pat Kirwan does not receive a fee in respect of his membership of the ARC under the one person one salary rule*
- *Pat Kirwan's membership to the ARC expired on 30 June 2025*

## Strategy and Reform Committee

**Table 23**

| Strategy and Reform Committee Member | 14/01/2025 | 19/02/2025 | 12/03/2025 | 23/04/2025 | 17/06/2025 | 09/09/2025 | 10/11/2025 | 19/11/2025 | No. of meetings attended | Remuneration € |
|---|---|---|---|---|---|---|---|---|---|---|
| Tim Hynes, Chair | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **8** | Board Member |
| Brendan Whelan | | ✓ | | ✓ | ✓ | ✓ | ✓ | | **5** | Board Member |
| Aógan Ó Fearghail | ✓ | ✓ | ✓ | | | ✓ | | ✓ | **5** | Board Member |
| Matt Walsh | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **8** | Board Member |
| Sarah Barry | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | **7** | 1,710 |
| Barry Lowry | ✓ | ✓ | | ✓ | | ✓ | | ✓ | **5** | 0 |
| Martin McCormack | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **8** | 1,710 |
| Derick Mitchell | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | **6** | 1,710 |

Before/After Term ✓ Attended Absence

*Notes:*

- *Barry Lowry does not receive a fee in respect of his membership of the Strategy and Reform Committee under the one person one salary rule*

## Performance Committee

**Table 24**

| Performance Committee Member | 09/01/2025 | 20/02/2025 | 20/03/2025 | 24/04/2025 | 15/05/2025 | 12/06/2025 | 15/07/2025 | 19/09/2025 | 09/10/2025 | 21/10/2025 | 10/11/2025 | 11/12/2025 | No. of meetings attended | Remuneration € |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Brendan Whelan, Chair | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **12** | Board Member |
| Tim Hynes | ✓ | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | **9** | Board Member |
| Matt Walsh | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | **10** | Board Member |
| Lily Collison | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | ✓ | **9** | Board Member |
| Kenneth Mealy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | **12** | Board Member |
| Pat Kirwan | | | | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | **5** | 0 |

Before/After Term ✓ Attended Absence

*Notes:*

- *Pat Kirwan was appointed as an External member on 30 June 2025*
- *Pat Kirwan does not receive a fee in respect of his membership of the Performance Committee under the one person one salary rule*

## Task and Finish Group Financial Position

**Table 25**

| Task and Finish Group Financial Position Member | 19/08/2025 | 05/09/2025 | 11/12/2025 | No. of meetings attended | Remuneration € |
|---|---|---|---|---|---|
| Anne Carrigy | ✓ | ✓ | ✓ | **3** | Board Member |
| Yvonne Traynor | ✓ | ✓ | | **2** | Board Member |
| Michael Cawley | ✓ | | | **1** | Board Member |
| Tim Hynes | | ✓ | ✓ | **2** | Board Member |

Before/After Term ✓ Attended Absence

# Appendix 8: Legislative Compliance

## Annual Report Legislative Requirements

**Table 26**

| Legislative Act |
| --- |
| Health Act 2004 |
| Section 37. – (2) An annual report shall include: |
| A general statement of the health and personal social services provided during the preceding year by or on behalf of the Executive (whether provided in accordance with an agreement under Section 8 or an arrangement under Section 38) and of the activities undertaken by the Executive in that year |
| A report on the implementation of the corporate plan in the year |
| A report on the implementation of the service plan in the year |
| A report on the implementation of the capital plans in the year |
| An indication of the Executive's arrangements for implementing and maintaining adherence to its code of governance |
| The report required by Section 55 (complaints), and |
| Such other information as the Executive considers appropriate or as the Minister may specify. |

# Appendix 9: Glossary of Terms

## Acronym

| Acronym | |
|---|---|
| **3LOD** | Three Lines of Defence |
| **ADHD** | Attention Deficit Hyperactivity Disorder |
| **AFHS** | Age Friendly Health System |
| **AG** | Ambulatory Gynaecology |
| **AHR** | Assisted Human Reproduction |
| **AI** | Artificial Intelligence |
| **ALOS** | Average Length of Stay |
| **AMR** | Antimicrobial Resistance |
| **AMRIC** | Antimicrobial Resistance and Infection Control |
| **AMS** | Antimicrobial Stewardship |
| **AoN** | Assessment of Need |
| **ARC** | Audit and Risk Committee |
| **C&AG** | Comptroller and Auditor General |
| **CAMHS** | Child and Adolescent Mental Health Services |
| **CARP** | Controls Assurance Review Process |
| **CBD** | Cross Border Directive |
| **CCF** | Central Compliance Function |
| **CCO** | Chief Clinical Officer |
| **CD-CST** | Chronic Disease Community Specialist Team |
| **CDE** | Children, Disability and Equality |
| **CDM** | Chronic Disease Management |
| **CDNT** | Children's Disability Network Teams |
| **CEO** | Chief Executive Officer |
| **CHI** | Children's Health Ireland |
| **CHN** | Community Healthcare Network |
| **CIA** | Chief Internal Auditor |
| **CIT** | Community Intervention Teams |
| **CLP** | Consultation-Liaison Psychiatry |
| **CO2** | Carbon Dioxide |
| **COPD** | Chronic Obstructive Pulmonary Disease |
| **COVID** | Corona Virus Disease |
| **CRO** | Chief Risk Officer |

| Acronym | |
|---|---|
| **CRR** | Corporate Risk Register |
| **CRT** | Crisis Resolution Team |
| **CST** | Community Specialist Team |
| **CT** | Computerised Tomography |
| **CTTO** | Chief Technology and Transformation Officer (CTTO) |
| **CUH** | Cork University Hospital |
| **DCDE** | Department of Children, Disability and Equality |
| **DNA** | Did Not Attend |
| **DNE** | Dublin North East |
| **DoH** | Department of Health |
| **DPENDR** | Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation |
| **DPIA** | Data Protection Impact Assessment |
| **DTOC** | Delayed Transfers of Care |
| **EAL** | Expected Activity Level |
| **EAP** | Employee Assistance Programme |
| **ECC** | Enhanced Community Care |
| **ED** | Emergency Department |
| **EDiTH** | Emergency Department in the Home |
| **EEA** | European Economic Area |
| **EHIC** | European Health Insurance Cards |
| **EHR** | Electronic Health Record |
| **EIP** | Early Intervention in Psychosis |
| **EMT** | Emergency Medical Technician |
| **ENT** | Ear, Nose and Throat |
| **ERB** | Expert Review Body |
| **ERM** | Enterprise Risk Management |
| **EU** | European Union |
| **FIT** | Frailty Intervention Therapy |
| **GDPR** | General Data Protection Regulation |
| **GHG** | Greenhouse Gas |
| **GI** | Gastrointestinal |
| **GP** | General Practitioner |

| Acronym | |
|---|---|
| **GRC** | Governance, Risk and Compliance |
| **HBOG** | Health Budget Oversight Group |
| **HCAI** | Healthcare Associated Infection |
| **HDU** | High Dependency Unit |
| **HIHI** | Health Innovation Hub Ireland |
| **HIQA** | Health Information and Quality Authority |
| **HIV** | Human Immunodeficiency Virus |
| **HMMS** | Hospital Medicines Management System |
| **HR** | Human Resources |
| **HSCP** | Health and Social Care Professional |
| **HSE** | Health Service Executive |
| **HSeLanD** | Health Services eLearning and Development |
| **HVC** | Heart Virtual Clinic |
| **IA** | Internal Audit |
| **ICPCD** | Integrated Care Programme for Chronic Disease |
| **ICPOP** | Integrated Care Programme for Older People |
| **ICSI** | Intracytoplasmic Sperm Injection |
| **ICT** | Information and Communications Technology |
| **ID** | Intellectual Disability |
| **IDA** | Irish Dental Association |
| **IFMS** | Integrated Financial Management and Procurement System |
| **IPC** | Infection Prevention and Control |
| **IPDC** | Inpatient and Day Case |
| **IRESTORE** | Irish Recognise Early Soft-signs, Take Observations, Respond, Escalate |
| **ISD** | Integrated Service Delivery |
| **ISO** | International Organization for standardization |
| **IVF** | In Vitro Fertilization |
| **KPI** | Key Performance Indicator |
| **LGBTIQ** | Lesbian, Gay, Bisexual, Transgender, Intersex and Queer |
| **MASS** | Memory Assessment and Support Services |
| **MFA** | Multi-Factor Authentication |

| Acronym | |
|---|---|
| **MMR** | Measles, Mumps, Rubella |
| **MMUH** | Mater Misericordiae University Hospital |
| **MPAG** | Major Projects Advisory Group |
| **MRI** | Magnetic Resonance Imaging |
| **MSc** | Master of Science |
| **MXDR** | Managed extended detection and response |
| **NAS** | National Ambulance Service |
| **NCHD** | Non-Consultant Hospital Doctor |
| **ND** | National Director |
| **NDP** | National Development Plan |
| **NFR** | National Financial Regulations |
| **NHSS** | Nursing Homes Support Scheme |
| **NIDMS** | National Intellectual Disability Memory Service |
| **NIMS** | National Incident Management System |
| **NIPHS** | Northern Ireland Planned Healthcare Scheme |
| **NiSRP** | National Integrated Staff Records and Payroll |
| **NIST** | National Institute of Standards and Technology |
| **NMH** | National Maternity Hospital |
| **NOPD** | National Office for Protected Disclosures |
| **NPPPEP** | National Perioperative Patient Pathway Enhancement Programme |
| **NPR** | National Performance Reports |
| **NPU** | National Productivity Unit |
| **NSP** | National Service Plan |
| **NSS** | National Screening Service |
| **OECD** | Organisation for Economic Co-operation and Development |
| **OHR** | One Health Record |
| **ONMSD** | Office of the Nursing and Midwifery Services Director |
| **OPAT** | Outpatient Parenteral Antimicrobial Service |
| **OPD** | Outpatients Department |
| **OPDC** | Office of the Protected Disclosures Commissioner |

| Acronym | |
|---|---|
| **OT** | Occupational Therapy |
| **PA** | Personal Assistant |
| **PAF** | Performance and Accountability Framework |
| **PCRS** | Primary Care Reimbursement Service |
| **PCTWL** | Primary Care Therapy Waiting List |
| **PD** | Protect Disclosure |
| **PEA** | Private Emergency Accommodations |
| **PHN** | Public Health Nurse |
| **PNS** | Pay and Numbers Strategy |
| **POCC** | Public Only Consultant Contract |
| **PPPG** | Policies, Procedures, Protocols, Guidelines |
| **PRA** | Principal Response Agencies |
| **QI** | Quality Improvement |
| **QPS** | Quality and Patient Safety |
| **RAS** | Risk Appetite Statement |
| **REO** | Regional Executive Officer |
| **RPA** | Robotic Process Automation |
| **RSV** | Respiratory syncytial virus |
| **SACT** | Systemic Anti-Cancer Therapy |
| **SAO** | Senior Accountable Officer |
| **SCAN** | Suicide Crisis Assessment Nurse |
| **SEAI** | Sustainable Energy Authority of Ireland |
| **SHIF** | Strategic Health Investment Framework |
| **SLT** | Senior Leadership Team |
| **SMILE** | Supporting Multimorbidity Self-care through Integration, Learning and eHealth |
| **SPLY** | Same Period Last Year |
| **SPoA** | Single point of access |
| **STA** | Supported Temporary Accommodations |
| **SVUH** | St Vincent's University Hospital |
| **TAS** | Treatment Abroad Scheme |
| **TEA** | Temporary Emergency Accommodations |
| **TFG** | Task and Finish Group |
| **UEC** | Urgent and Emergency Care |

| Acronym | |
|---|---|
| **UHL** | University Hospital Limerick |
| **UK** | United Kingdom |
| **VAT** | Value Added Tax |
| **VPD** | Vaccine Preventable Diseases |
| **VTE** | Venous Thromboembolism |
| **WLAN** | Wireless Local Area Network |
| **WLAP** | Waiting List Action Plan |
| **WRC** | Workplace Relations Committee |
| **WTE** | Whole Time Equivalent |
| **YTD** | Year to Date |

Appendices


HEALTH CARE
RN

# Financial Governance

# Operating and Financial Overview 2025

## Introduction

In 2025, the *HSE Corporate Plan 2025-2027* was launched and it set out the HSE's priorities to address:

1. Issues of access, especially for those most in need
2. Stronger partnerships on the wider social factors that contribute to health
3. Ensuring a more accountable, value-based health and social care service.

Six new Health Regions, as envisaged in Sláintecare, and 20 Integrated Health Areas have been established. Health and social care services will be planned and delivered around the specific needs of local populations leading to better co-ordination of care and access to services. This offers the opportunity to take the next step in creating a modern, value-based health and social care system.

The HSE received revenue and capital funding from the Department of Health (DoH) and Department of Children, Disability, and Equality (DCDE) in 2025 of €29bn which represents an additional 6.9% of funding over 2024. Investment in our health service is now at its highest level in the history of the State, recognising the challenges of inflation and the increased demand on services due to a growing and ageing population.

## Strategic Context

Ireland's population is currently estimated at 5.5 million people, with a population increase of 1.5% (i.e. 78,300 people) in the past year alone. The population has risen by 770,800 persons, or 16%, in the past 10 years.

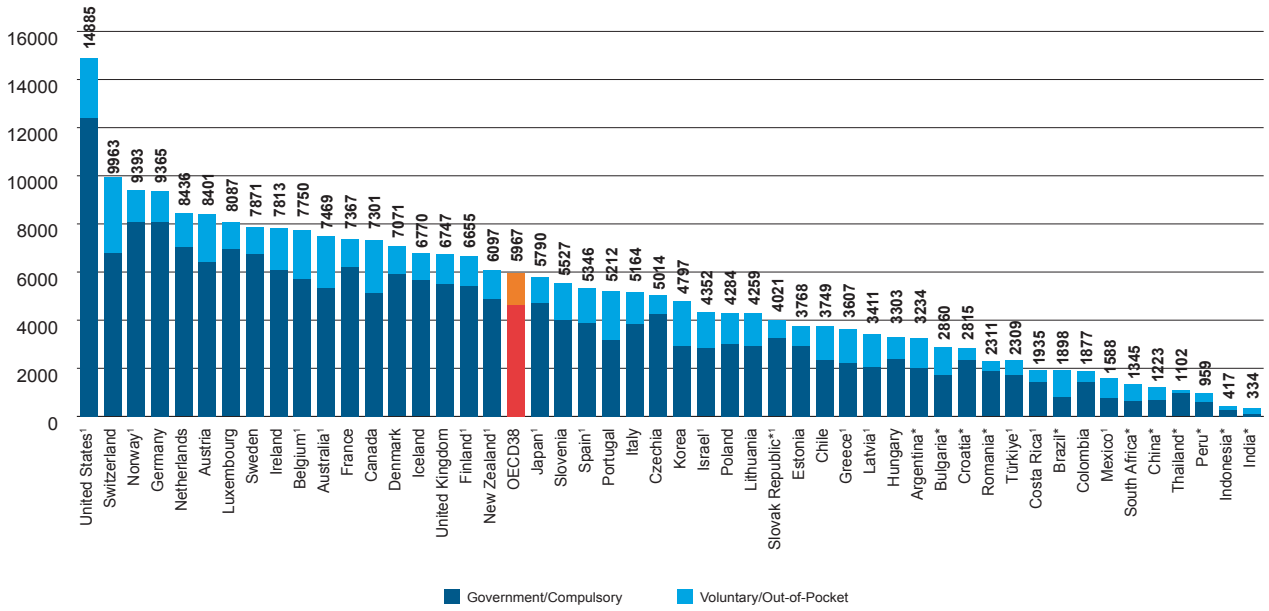
The most significant population growth continues to be among the older age groups. The proportion of the population aged 65 years or over increased to 15.8% in 2025, an increase of over 250,000 people (41%) in 10 years, or 27,900 in the past year alone. Ireland has a rapidly ageing population, with the proportion of people aged 85 or over increasing from 64,900 in 2015 to 96,000 in 2025 (1.8%). Both the increased size of the Irish population and the ageing of this population is putting more pressure on our health services to deliver every day.

Using the most recent OECD statistics from *Health at a Glance: Ireland 2025*, we can see that the Irish health services perform well on many indicators. Irish life expectancy is 82.9 years, 1.8 years above the OECD average. Preventable mortality was significantly lower in Ireland than across the OECD and so was treatable mortality, both positive attributes. Less people in Ireland rated their health as bad or very bad compared to the OECD average. In Ireland, access to health care is considered very good with all of the population covered for a core set of services compared to an OECD average population coverage of 98%. More people in Ireland are satisfied with the availability of quality healthcare and less people expressed unmet healthcare needs.

However, Ireland's rate of avoidable hospital admissions was higher than the OECD average and the number of long-term care workers per older person is 30% lower than the OECD average. Ireland's number of hospital beds at 2.9 beds per 1,000 population is also significantly lower than the OECD average of 4.2.

Health spending is growing internationally both as a share of the overall economy and as a percentage of government spend. In terms of expenditure, we can see that Ireland ranks 9$^{th}$ highest in terms of total healthcare expenditure per capita in 2024 among the OECD countries. Health spending is highest in the US, followed by Switzerland and Norway. Of the EU countries Germany has the highest spend at $9,635, 23% above Ireland's spend of $7,813 per capita.

**Figure 1. Health expenditure per capita, 2024 (or nearest year)**




*Note: 1 OECD estimate for 2024. 2. Refers to 2023. 3. Refers to 2022. * Refers to accession/partner country*
*Source: OECD Health Statistics 2025; WHO Global Health Expenditure Database.*

The OECD recognises that combatting risk factors for health throughout the lifecycle is key to long-term health gains at low cost. However, obesity rates continue to rise and are greater in Ireland than across the average OECD country. Harmful alcohol use is a concern, with a higher-than-average consumption rate in Ireland. Whilst smoking rates have fallen, 15% of adults still smoke daily, and vaping rates are increasing.

## Financial Overview

### Income Analysis

The HSE received revenue funding of €27.6bn for the provision of health and social care services, which represented an increase of €1.8bn or 6.9% over 2024. The HSE also received capital funding of €1.4bn which is an increase of 8.2% over 2024. The increased funding recognises the challenges of running a complex Health service for the benefit of the citizens of Ireland.

The HSE received capital funding of €1.4bn recognising the importance of a fit for purpose infrastructure required to support the provision of a quality Health Service.

**Table 1 analyses overall HSE Revenue Income for 2025 and 2024**

| Income Stream Revenue (shown in €'000s) | FY 2025 | FY 2024 | % Var |
|---|---|---|---|
| Department of Health Grant | 24,118,525 | 22,777,388 | 5.9% |
| Department of Children, Disability and Equality | 3,482,401 | 3,048,161 | 14.2% |
| "First Charge" | (760,785) | (574,612) | 32.4% |
| Private Patient Income | 309,549 | 333,692 | -7.2% |
| Superannuation Income from staff | 185,765 | 170,126 | 9.2% |
| Pension Levy | 312,255 | 265,180 | 17.8% |
| Other Income | 228,967 | 166,959 | 37.1% |
| **Total Income per AFS** | **27,876,677** | **26,186,894** | **6.5%** |

### Expenditure and Outcome Analysis

At the end of 2025, the HSE is reporting a revenue deficit of income over expenditure of €1,001.2m or 3.6% of its overall income. The 2025 figures include the 2024 first charge of €760.8m. Adjusting for the first charge the actual deficit incurred in 2025 is €240.4m which represents 0.9% of overall income. The overall revenue expenditure reported for 2025 is €28.9bn which is 7% higher than the expenditure in 2024.

### Health Regions

Six new health regions have been created to allow the Health Service Executive (HSE) to deliver safer, better care that is planned and funded in line with local and regional health needs. Each region is responsible for providing both hospital and community care for people in that area – this is known as integrated care. The HSE remains a single organisation and the regions operate under the governance of the HSE Board.

Each region has its own budget, leadership team, and responsibility for local decision-making. They continue to work towards the Sláintecare objectives of delivering the right care, in the right place, at the right time.

Each of the six **health regions** are led by a Regional Executive Officer (REO), supported by an Executive Management Team (EMT). Regional Executive Officers (REOs) are accountable and responsible for the operational service delivery in their respective regions. They are part of the Senior Leadership Team and report directly to the CEO.

**Integrated Healthcare Areas (IHAs)** are the substructures within each of the six health regions. There are 20 Integrated Healthcare Areas in total. They serve a population of between 150,000 and 450,000 and will take account of local geographies, population size, needs, and services. IHAs enable and drive integrated service delivery by placing responsibility for the operational management of all hospital and community-based services within the geography under a single team.

The **HSE Centre** is changing to a strategic national centre. It will continue to operate the services which are best retained and managed at national level, and in this regard, a **National Services and Schemes** function has been established. It will also support the Health Regions in the functions of Planning, Enabling, Performance and Assurance (PEPA). The HSE Centre will have responsibility for ensuring that nationally consistent standards, guidelines, and models of care are developed in a way that is collaborative with health regions and that appropriate supports are available to the regions.

## Finance-Related Initiatives

National Finance supports the organisation to secure and account for the maximum appropriate investment in our health services, ensuring the delivery of high-quality services and demonstrating value for money. This includes promoting strengthened financial management, best practice procurement, a robust governance and control environment and ongoing improvement in financial and procurement systems, planning, reporting, costing, and budgeting in order to drive and demonstrate value. Key areas progressed in 2025 included:

- **Integrated Financial Management and Procurement System (IFMS)**: Implementation of the single IFMS to all directly managed HSE services, accounting for approximately 80% of all health expenditure has been completed with work ongoing to rollout across voluntary, non statutory organisations
- **HSE Corporate Procurement Plan 2025-2027:** Publication of the 3-year plan which outlines the measures that the HSE will take over the next three years to continue to enhance procurement services, deliver greater value for money, drive improved compliance with procurement regulations, and support the ongoing transformation within our health service
- **Activity Based Funding:** Significant progress in both the Emergency Department and the Outpatient Project. 90% of OPD clinics are mapped on the HSE Patient Management System as well as now receiving coded discharge data from approximately 80% of EDs.

## Outlook For 2026

The National Service Plan (NSP) was published on 22nd December 2025 outlining the health and social care services that will be provided within the 2026 allocated revenue budget of €29bn. Of this €3.8bn has been provided by the Department of Children, Disability and Equality in respect of specialist disability services with a balance of €25.2bn provided by the Department of Health. This is a €1.4bn/5.2% increase in 2026 on the level of recurring budget provided for those services in 2025.

This National Service Plan is different to its predecessors. While the resources, goals and outcomes are specified, the Health Regions and the National Services will have greater discretion in the allocation of those resources. This will allow them to optimise their use and to decide how reforms should be pushed to maximise the impact for their populations. They will do this while ensuring both learning and consistency across Regions and National Services.

The total capital budget for 2026 is €1.54bn, which is €116m or 8.2% higher than the 2025 allocation. The 2026 capital plan prioritises the modernisation and expansion of the physical Infrastructure, the integration of new technologies, and the development of primary, community, and acute care facilities to support regional balance and equitable access.

# Statement on Internal Control

This Statement on Internal Control represents the position for the year ended 31 December 2025 and sets out the Health Service Executive's approach to, and responsibility for, Risk Management, Internal Controls and Governance.

## 1. Responsibility for the System of Internal Control

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

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

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

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

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

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

In addition, Board Task and Finish Groups are established to assist and advise the Board in relation to the performance of any of its functions. The establishment of Task and Finish Groups are subject to Board discussion and agreement and stood down on conclusion.

A Task and Finish Group regarding the HSE Financial Position was established and held three meetings.

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

The HSE Board met on 13 occasions in 2025 holding 11 monthly Board meetings and 2 additional meeting.

2025 continued to be a demanding year for HSE staff with respect to pressure on our services arising from increasing service demands, and the bedding down and implementation of the Health Region structure aligned with the Sláintecare Programme. The phased rollout Integrated Financial Management System (IFMS) in phase one has now been completed across the HSE statutory areas and phase two is now in progress to the voluntary organisations. Also, the implementation of the end-to-end HR Payroll SAP solution – National Integrated Staff Records and Pay Programme (NiSRP) is now progressing to the Section 38 sector. The focus on strengthening our controls environment and improving the efficiency and quality of our services continues to be a priority.

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

## 2. Purpose of the System of Internal Control

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

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

The system of internal control, which accords with guidance issued by DPENDPDR, has been in place in the HSE for the year ended 31 December 2025, and up to the date of approval of the financial statements.

## 3. Capacity to Handle Risk

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

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

The HSE Board approved the appointment of Ms Anne Carrigy as Chairperson of the Audit & Risk Committee on 22nd October 2025, in accordance with Section 15 (2) of the Health Act 2004.

The responsibilities of the Audit and Risk Committee require it to:

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

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

The Audit and Risk Committee operate under an agreed Charter, which sets out in detail the role, duties, and authority of the Committee. The Audit and Risk Committee is required to meet at least four times annually. In 2025, the Audit and Risk Committee met on 15 occasions.

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

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

## Internal Audit

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

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

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

In 2025, the Internal Audit Division issued 44 audit reports regarding HSE and its funded agencies. Of these, 42 reports provided an overall assurance opinion, while 2 reports were advisory in nature and did not include an assurance opinion. The Audit and Risk Committee, and the SLT considered the findings and recommendations of these reports.

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

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

Based on the results of the Internal Audit assurance engagements completed in 2025, the Chief Internal Auditor provided an overall opinion of Limited assurance to the Audit and Risk Committee in regard to the adequacy and effectiveness of the HSE's governance, risk management and internal control systems operating in the areas reviewed.

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

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

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

### Central Compliance Function

The HSE has a Central Compliance Function (CCF) tasked with coordinating compliance related activities across the organisation. Their multi-year implementation plan is nearing completion with the finalisation of a Compliance Framework for the HSE, and the delivery of targeted compliance training across the organisation the final two deliverables. Both will be completed during 2026.

The 2026 Audit & Risk Committee (ARC) approved risk-based Compliance Assurance Monitoring Plan is a new venture for the HSE and will be co-delivered by Regional Governance, Risk & Compliance Functions. The plan for 2026 was approved by the ARC at their December 2025 meeting and quarterly progress updates will be presented during 2026. This plan aligns to the principals of devolvement associated with Sláintecare by enabling regions to provide assurances on their own compliance activities, through a consistent, centrally assisted model.

The function has established a Compliance Obligations Register (COR) for the organisation. The HSE COR is a comprehensive listing of obligations that apply to the HSE. This register is reviewed quarterly at SLT and ARC levels. The current COR (Q3 2025) lists over 800 internal and 500 external obligations that are applicable to the organisation. It is impractical to track and report on all of these 1,300+ obligations, and the CCF has therefore created a SLT approved Principal Compliance Obligations Register (PCOR). The PCOR records the principal obligations of the organisation at a point in time relating to corporate compliance activities across health and social care settings. Each obligation is aligned to at least one risk on the corporate risk register (CRR), aiming to provide a degree of coverage across all risks on the CRR. At present 12 obligations are listed on the PCOR with an associated metric presented quarterly to the SLT and ARC to demonstrate compliance ratings and trajectories against set targets.

A Compliance Network that meets quarterly is also in place. This is a knowledge sharing forum, with membership from all regions and the majority of centre directorates. It provides a medium for HSE employees working in functions that undertake compliance related activities to meet, provide an overview of their work, share insights and good practices, identify synergies, and make connections. The network assists in the creation of a more collective approach to compliance across the organisation.

## 4. Risk and Control Framework

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

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

## Governance and Oversight

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

The Board has in place a Risk Appetite Statement that defines the level of risk the organisation is willing to accept to achieve its strategic objectives. This document is reviewed and approved by the Board on an annual basis.

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

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

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

## Risk Registers

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

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

The CRR is accompanied by a metric report, drawn from existing HSE reporting frameworks (e.g., performance reports, Board Strategic Scorecards) to further inform and support ongoing risk assessments.

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

## Embedding Risk Management

The launch of an ERM Training Prospectus promotes awareness of available risk management training in addition to the availability of an eLearning risk management module accessible by all staff. Ongoing training in the area of ERM is informed by a training needs assessment that is carried out on an annual basis. The focus is that of building both the technical skills needed to align with the policy, supporting tools and the awareness required to foster a strong risk management culture.

Improvements in the reporting mechanisms for risk management continue with further development and roll out of training and engagement workshops. This will provide an even more robust, integrated view of risks across the HSE.

## Controls Framework

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

- The Code of Governance reflects the current behavioural standards, policies, and procedures to be applied within and by the HSE and the agencies it funds, to provide services on its behalf.
- The Code of Governance provides clarity on the governance roles and responsibilities in relation to the roles of the Minister for Health and her Department officials, the HSE Board and the CEO and Senior Leadership of the HSE.
- The Performance and Accountability Framework describes in detail how managers in the health service, including those in Regional Health Areas will be held to account for performance in relation to service provision, quality and patient safety, finance, and workforce.

- There is a framework of administrative procedures in place including segregation of duties, a system of delegation and accountability, a system for the authorisation of expenditure and regular management reporting.
- The HSE's National Financial Regulations form an integral part of the system of internal control and have been designed to be consistent with statutory requirements and to ensure compliance with public sector guidelines issued by the DPENDPDR. As part of continuing improvements, a change control committee review them on a regular basis to ensure they continue to reflect best practise and meet all legislative and statutory requirements.
- The HSE has in place a devolved annual budgetary system and each year the Minister for Health formally approves the annual National Service Plan (NSP). Defined accountability limits are set which are closely monitored on behalf of the CEO by the appropriate oversight mechanisms.
- The HSE has in place a wide range of written policies, procedures, protocols, and guidelines in relation to operational and financial controls.
- The HSE conducts an annual comprehensive review of the system of internal control, details of which are covered in a later section of this report.
- There are systems and controls aimed at ensuring the security of the information and communication technology systems within the HSE. This is a priority for the HSE given the challenges of managing multiple systems across the entire HSE. There are ongoing developments to improve security and to ensure that the HSE has the appropriate level of resource and skills to protect the integrity of its systems to ensure that data and information is protected.

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

## 5. Procurement

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

Matters arising regarding controls over procurement are highlighted under heading 8 Internal Control Issues.

## 6. Ongoing Monitoring and Review

I can confirm that formal procedures and systems are in place for monitoring control processes, communicating control deficiencies to those responsible for taking corrective action and providing oversight to the Board and senior management. These procedures and systems include:

- Key risks and related controls have been identified and there is a process in place to monitor the operation of these controls.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- In accordance with the Oversight Agreement, the Minister for Health, the Chair of the Board and CEO meet regularly to discuss and review performance, governance, reform matters, and National Service Plan progress.
- There are regular reviews by senior management of periodic and annual performance and financial reports indicating HSE performance against budgets/forecasts.
- There are regular reviews by the DoH of the HSE's performance in terms of budget and service plans as well as including other key non-financial reporting such as workforce planning and progress on controls improvement initiatives.
- There are regular reviews by the Department of Children, Disability and Equality (DCDE) of the HSE's performance in terms of budget and services plans specifically in relation to Disability services, which are now funded by the Minister for DCDE.

- Management actions arising from Internal Audit are tracked and monitored to ensure that agreed corrective actions are implemented in a timely manner with regular reporting to the Audit and Risk Committee and SLT on the status of those actions to address identified control weaknesses.
- Comments and recommendations made by the Comptroller and Auditor General (C&AG) within their management letters, audit certificates or annual reports, are reviewed by the Board, SLT and the Audit and Risk Committee, and appropriate actions are taken to implement recommendations.
- The CEO and SLT meet as part of normal business every three weeks.
- There are monthly Board meetings which are attended by the CEO and members of the SLT.
- All Committees of the Board meet regularly to review areas that fall under their specific remit and to provide advice and feedback to the Board.

## 7. Review of the Effectiveness of the System of Internal Control

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

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

I confirm that the HSE conducted an annual review of the effectiveness of the Internal Controls for 2025, which considered:

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

Our annual controls assurance review process (CARP) is a key element of the HSE's review of the effectiveness of the system of Internal Controls and has continued to be enhanced, to ensure key staff are participating, that there is a consistent scope of participation across the regions and division and that the process itself is efficient and the integrity of its findings are accurate and provide appropriate assurance.

The following key changes were implemented in 2025:

- A refined eligibility criteria was implemented ensuring a consistent approach across all regions and divisions.
- The process was made more streamlined for participants to maximise the effectiveness of the survey, particularly in regard to the participation of key clinical staff.

This year 5,246 senior staff participated in CARP and all 19 Senior Leadership staff completed the leadership oversight process.

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

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

- The HSE has adopted a suite of internal policies and procedures, which form the basis of the internal control framework.
- There is evidence that most managers are aware of and have a good understanding of the importance of a good internal control environment and of their responsibility in relation to internal controls. Continued focus on training programmes and NFR awareness campaigns will be a key element in this regard.
- Where risks have been identified, mitigating or compensating controls are generally in place.
- Where instances of non-compliance with these HSE adopted policies and procedures have been identified there is evidence that that work is ongoing to make control improvements in these areas.

The review considered that reasonable assurance could be placed on the sufficiency of internal controls to mitigate and/or manage key inherent risks to which activities are exposed. However, when combined with the findings of the Chief Internal Auditor, this assurance has been assessed as limited. It should be noted that controls and compliance continue to be a high priority for the HSE Senior Leadership with various improvement initiatives continuing to be progressed including the recently approved Compliance Assurance Monitoring Plan which will be co-delivered by Regional Governance, Risk and Compliance Functions. This plan aligns to the principals of devolvement associated with Sláintecare by enabling regions to provide assurances on their own compliance activities, through a consistent, centrally assisted model.

The final element of the Internal Controls programme, which involves the development of a self-assessment controls health-check tool will be rolled out in the coming months in conjunction with the wider HSE Compliance assurance plan. This tool should support areas in identifying control weaknesses and develop plans to address these concerns. All other elements of the Internal controls programme have been effectively delivered and implemented and are now part of business as usual. This includes an online controls repository enabling all areas timely access to their control findings and to log their progress in resolving these and delivering on targeted action plans, the continued delivery of focused controls training and the enhancement of quarterly controls reporting and monitoring.

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

The control weaknesses observed in the review are set out in section 8 Internal Control Issues along with management action that is being taken to address these issues.

## 8. Internal Control Issues

The weaknesses identified are detailed below.

### I. Integrated Financial Management and Procurement System (IFMS)

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

#### *IFMS Stage I – Closure and benefits*

Stage I of the project has implemented IFMS in the statutory healthcare system in three implementation groups. All HSE regions and services now use this single integrated platform and master data set. There are currently over 10,000 activated HSE users on IFMS.

As a large-scale and complex business transformation programme, challenges have been encountered, and work is continuing with Stage I stakeholders on the embedding of business practice changes and new ways of working, further benefits realisation, and continuous process improvement and optimisation initiatives.

#### *IFMS Stage II – Rollout to Voluntary Organisations 2026-2029*

IFMS Stage II seeks to build on the implementation of IFMS to the Statutory system, to extend the delivery of a single technology platform and national standard finance and procurement processes, supported by a shared services operating model to the **58 voluntary organisations in scope**, which comprise all Section 38, and larger Section 39 organisations funded by the HSE.

This will deliver benefits and efficiencies in terms of performance management, reporting and governance, compliance, transparency, and leverage of HSE purchasing power to the voluntary sector.

Securing formal stakeholder commitment prior to commencing IFMS Stage II is essential for the success of the project and the delivery of benefits.

Stage II of the IFMS Project will be delivered in two phases:

- Phase 1 [13 Months]: Development of Voluntary Organisation Implementation template and implementation in 5 Voluntary Organisations.
- Phase 2 [41 Months]: 6 subsequent implementation groups covering the remaining 53 Voluntary organisations in scope.

#### *Benefits of IFMS*

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

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

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

## II. Compliance with Procurement Rules

The HSE estimates expenditure of approximately €5.5 billion in 2025 in relation to goods and services, which are subject to procurement regulations. These regulations are set out in the HSE's National Financial Regulations and are underpinned by EU Directive 2014/24 and the Public Procurement Guidelines for Goods and Services.

In line with the revised Code of Practice for the Governance of State Bodies and the public procurement policy framework, the HSE is required to ensure that contracts are secured through competitive procurement processes, in line with public procurement requirements and to report the levels of non-compliance identified.

As part of the HSE's 2025 Controls Assurance Review Process (CARP), results indicate that the levels of awareness and compliance with procurement regulations generally provide a reasonable degree of assurance across the organisation, supported by ongoing efforts in education and awareness initiatives. The review also highlighted increasing awareness of procurement supports, such as the HSE's procurement contract information site https://hsepass.ie/ and "A Procurement Guide for Budget Holders" training programme, which has been deployed on HSELand to strengthen budget holders' understanding of their responsibilities to procure compliantly.

### Procurement Compliance Self-Assessment

The HSE conducts an internal procurement compliance self-assessment to determine how much of its expenditure is compliant with public procurement rules, as required under the revised Code of Practice for the Governance of State Bodies. During 2025, the HSE continued to undertake a quarterly self-assessment review of procurable spend greater than €25K and also undertook a random sampling exercise for spend less than €25k to determine the level of compliance observed. This process supports the HSE's governance arrangements by providing management with assurance that procurement activity is conducted in accordance with applicable regulations and that controls are operating effectively.

The 2025 self-assessment of spend greater than €25k was based on 26,256 invoices totalling €1.8bn or 33% of procurable spend. This represented a return rate of 99.7% by value of invoices. 95% of invoices assessed were deemed compliant with the remaining 5% being deemed non-compliant. 78% of the issues causing non-compliance are being addressed as a part of the Multi Annual Procurement Plan; 2% were once off with no corrective action required; the balance of 20% requires budget holder and procurement follow up. External independent validation of the self-assessment review process in the past 5 years including this year has determined the process to be robust.

Additionally, during 2025 the HSE undertook a random sampling exercise in relation to spend under €25k to provide further assurance in relation to the compliance observed. This exercise reviewed 1,252 invoices totalling circa €6.3m and the compliance rate observed was 84%.

### HSE Corporate Procurement Plan

The Corporate Procurement Plan 2022-2024, which successfully advanced key procurement initiatives across the health service, has now been succeeded by the Corporate Procurement Plan 2025-2027. In building on the progress achieved during 2022-2024, the new Plan sets out the key strategic priorities for procurement over the coming years, ensuring continued focus on strategic and coordinated procurement across the health service. The Plan was developed in accordance with Section 8.20 of the Code of Practice for the Governance of State Bodies and is based on the underlying principles of good governance, accountability, transparency, probity, and a focus on the sustainable success of the organisation over the longer term.

The HSE remains committed to achieving value for money and conducting all procurement activities in a fair and transparent manner. The strategic priorities outlined in the 2025-2027 Plan set out the measures the HSE will take to enhance procurement services, deliver greater value for money, strengthen compliance with procurement regulations, and support the ongoing transformation of the health service. The priorities cover strategic sourcing and contracting, logistics and inventory management and procurement business support. The plan also focuses on strengthening the capacity of the procurement function, ensuring that we are agile, responsive, and capable of navigating the complexities of healthcare procurement and places a strong emphasis on collaboration, internally across the HSE and externally with our suppliers and partners.

## III. Payroll and HR Controls

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

- Gaps in management oversight and timely adherence to administration process in relation to key payroll and HR controls.
- Inconsistent reviews in relation to the review of divisional personnel reporting.
- Growing levels of payroll overpayments.

### *NISRP*

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

In Q2 2025, the Programme successfully completed its deployment to the statutory sector. All circa 110,000 HSE staff and circa 49,000 pensioners are now on the integrated national solution. In parallel, the Programme has:

- Received HSE and Departmental approval for its Business Case to deploy the SAP HR and Payroll solution across the Section 38 voluntary sector
- Mobilised and is delivering its solution in the first (of four) tranches across the voluntary sector, expected to be complete in 2026
- Secured the commitment of a further 7 voluntary sector organisations for the second delivery tranche, totalling circa 14,000 staff. Delivery is scheduled for go-live in 2027.

The full rollout of NiSRP will support the mitigation of risk of payroll fraud and irregularity through workflow automation, inbuilt system controls, and process standardisation. In addition, NiSRP, HR and Payroll subject matter experts contribute to the revised National Finance Regulations, which include guidance on maintaining strong payroll controls (specifically B3). Each NFR has an accompanying checklist that provides guidance and assistance for local areas to establish their own local procedures and ensure appropriate governance is in place.

### *Payroll and Overpayments:*

The HSE continues to progress initiatives aimed at driving improved pay compliance and to reduce the level of payroll overpayments that have arisen over a number of years. to make improvements and stem the growth in pay related overpayments and increase repayments where overpayments have occurred. These include:

- Delivery of a Notification system to inform Line Managers and employees of contracts that are due to expire and required actions
- Introduction of a digital approach (leaver tile on My Payroll Self Service) to remove an employee from pay effective from their end date when the employee gives notice. (Q1 2026)
- Establishment of a separate HR Processes Unit (SOP Unit) to develop National HR processes and lean strategies (Q2 2026)
- Overpayment policy to strengthen accountability. Policy has been created and consulted on with Unions and is awaiting publication
- Review of high end dated recurring allowances – commenced in October 25, following completion, files of continued entitlement were uploaded for the first pay dates in January 2026.
- Review of ceased allowances to take place to ensure where applicable overpayments are generated (Q2 2026)
- Overpayment offset against pension lump sum – Currently seeking legal advice (Q1 2026)
- Income Services are working with OLS and FSS Payroll on a pilot to recover overpayments from former employees who are not engaging. Pilot commenced in Q1 2026. Expected Completion Date: Q2 2026
- Creation of a formal process and responsible party for final decision and action on overpayments that are disputed between a Central Service and a Region/National or Centre Service – First meeting of group to take place Q1 2026

- 62% of Payroll Standard Operating Procedures (SOPs) were developed by FSS and issued to Payroll sites for implementation. Development and implementation of the remaining 38% of SOPs is scheduled to be completed Q4 2026
- The commencement of the Payroll Strategy in May 2025 with the appointment of the required resources, operational hubs created and National Services Teams initiated
- ERN (Employer Registered Number) Amalgamation – there are currently eight HSE ERNs in operation across the HSE and it is proposed to reduce the ERNs to three Operational and two for NPM Pensions. A proposed 2026 ERN amalgamation plan (Revenue dependent) for active staff and legacy pensioners is in place and commences with the Northwest in Mar/Apr 2026.

### *Ongoing Activities*

- Ongoing monthly reporting to RHA's/IHA's and Corporate Centre on pay related overpayments in their regions, including process and controls to enable mitigation of pay related overpayments
- Daily and monthly exception reports reviewed, and anomalies investigated and actioned
- Monthly reporting to National Pay Related Overpayments Group (NPROG) and other governance groups to ensure awareness of scale and scope of non-conforming payments, planned actions as well as any issues that need escalation.

### *High Earners and Working Hours*

As noted in previous SICs and following a detailed review process managed through the office of the Chief Operations Officer, the HSE's Senior Leadership Team approved and implemented an action plan to address the issues identified relating to High Earners and Compliance with Working Hour directives and to improve the control environment around these issues.

Actions taken included:

- Guidance re-issued to the system in respect of all aspects of consultant pay compliance
- Establishment of Registers of Local Arrangements across individual hospitals and CHOs
- Development of reporting to facilitate management review and action. Where higher than expected earners remain, these are fully reviewed.

Quarterly updates continue to be provided by each region on high earners, exceptional payments, and contract type analysis.

As part of the HSE's commitment to reduce Non-Consultant Hospital Doctor (NCHD) hours, and achieve Organisation of Working Time Act (OWTA) compliance, it has been agreed by the HSE SLT that each Regional Executive Officer (REO) and their Leadership Teams would:

- Establish Regional NCHD OWTA Committee chaired by the Regional Clinical Directors who will review and provide oversight to the local OWTA Implementation Groups. This will support compliance specifically in relation to the NCHD working hours across the six Health Regions
- Review NCHD OWTA data returns from all services within the Regions as a standing agenda item for Regional Performance Meetings
- Maintain NCHD OWTA compliance on the HSE watch list during 2026 and 2027
- Commence a programme of site visits and implement the agreed financial sanctions set out in the HSE, DoH, IMO and NCHD agreement Dec 2022.

As of January 2026, the National NCHD OWTA Verification and Implementation Group has been re-established and will meet monthly to oversee the above.

## IV. Governance of Grants to Outside Agencies

In 2025, €8.4 billion of the HSE's total expenditure related to grants to outside agencies. The legal basis under which the HSE provides grant funding to agencies is set out in the Health Act 2004. Annually the HSE funds circa 1,875 agencies, ranging from the large voluntary hospitals in receipt of over €500 million to small community-based agencies in receipt of €500.

The HSE's Governance Framework for Funded Agencies (the Framework) is consistent with the management and accountability arrangements for grants from Exchequer funding as set out in the instruction issued by DPENDPDR in September 2014, with one sanctioned exception in respect of prefunding arrangements. Due to the specific nature of the funding arrangements with the S38 and S39 agencies, the HSE must continue to ensure timely funding particularly in respect of contractual pay and staffing costs, which account for up to 80% of expenditure.

The HSE has two types of contractual agreements with these agencies that are, in the main, tailored to reflect the level of annual funding involved.

- Service Arrangement (SA) for health agencies in receipt of funding in excess of €250,000.
- Grant Aid Agreement (GA) for health agencies in receipt of funding of less than €250,000.

There are two parts to these contracts, Part 1 relates to the detailed clauses, Part 2 which are now referred to as Healthcare Provider Specific Requirement (HPSR) relate specifically to the funding and the services to be provided. At the end of 2025 88.5% of funding reported through the HSE's internal Service Provider Governance (SPG) management database was covered by a completed HPSR. (up from 74% last year at same point in time). The grant funding reported in the Annual Financial Statements may include an element of capitation payments to certain grantees. The HSE recognises that this level of compliance though improving is, along with other control concerns such as timeliness of receipts of financial statements and monitoring returns unsatisfactory and has continued to work with the relevant agencies. The HSE continues its focus on ensuring that the level of compliance improves during 2026. Additionally, since early 2025 following a review of the SA Part I documentation it was decided that these would now cover a 4-year period to 2028 but are subject to review.

Steps taken and currently being progressed by the HSE to address these concerns include:

### *Contract Management Support Units*

In accordance with the HSE's Performance and Accountability Framework, Regional Executive Officers, and the Integrated Healthcare Area (IHA) Managers are the accountable officers for their areas of responsibility. This responsibility extends to ensuring that SAs and GAs are in place in respect of all funding that is released to Section 38 and Section 39 agencies.

In relation to the discharge of these responsibilities, the HSE has established Contract Management Support Units (CMSUs) in the operational areas to assist service managers in managing and documenting all aspects of the relationship with relevant S38 and S39 agencies.

These dedicated resources are based at operational level where the majority of agencies are funded, and they provide an ongoing focus in respect of the implementation of the Framework.

### *Reporting and Monitoring*

In addition to the establishment of the CMSUs, the Compliance Unit issues monitoring reports on a twice-monthly basis to all accountable officers on two crucial elements of the Framework, namely, (1) the completion of SAs and GAs and (2) the receipt and review of relevant agencies' AFSs/AFMRs. Furthermore, meetings are held, and direct contact is made on a regular basis with representatives of the accountable officers to ensure that these aspects of the Framework for funded agencies are being implemented in their areas.

### *Governance of Agencies*

In October 2025, the CEO of the HSE issued a memorandum to all REOs requiring that all S38 Agencies' 2026 Service Arrangements were to issue early in 2026 and, in particular, hospitals' 2026 SAs were to issue in December 2025. To ensure this was achievable, the three constituent elements, namely, the issuing of budgets, service activity and the SA documentation to the Health Regions was completed before 10 December 2025. This ensured that 2026 SA documentation with individual Agencies could be prepared at an early stage and in this regard SA documentation issued for all S38 hospitals before 24 December 2025. This initiative will expedite the completion of Sas, in particular, with S38 Agencies in 2026.

Phase II of the External Reviews of Governance at Board and Executive level is continuing to be progressed by Mazars. These include the development of follow up process requiring Boards of the relevant Providers to submit updates on actions agreed.

- Section 38 Agencies, Mazars have completed seven S38 Agencies
- Section 39 Agencies, Mazars have completed and finalised fifteen S39 Agencies with one further review commenced.

### *Review of SA Documentation*

There are four different types of SA, namely: S38, S39, For Profit and Out-of-State. In terms of the extent of the use of the SA, in excess of 99% of all of the funding released to non-statutory Agencies is contractually underpinned through an SA. Accordingly, the SA documentation is the keystone of the Framework. SA documentation was last reviewed in 2024 when the Compliance Unit completed a full review and implemented updated documentation in 2025. This included the HPSR (Healthcare Provider Specific Requirement) document which replaced the SA Part II document. This is a far more streamlined document and should ensure that this documentation is completed far more expeditiously. As 2026 is the second year of the use of the HPSR, it is expected that the SA completion process will become more efficient in 2026.

## V. Information Communication Technology (ICT)

The Technology and Transformation division delivers information and communications technology (ICT) services and support throughout the HSE, facilitating integration within and across community services, hospitals, and other specialised care providers.

2025 marked the first full year of implementation of the national digital health strategy, Digital for Care (DfC). DfC is progressing at pace, with digital transformation programmes advancing across multiple stages of delivery. The preliminary business case for the One Health Record was submitted to Government for approval, the HSE Shared Care Record has gone live, and the HSE App continues to see strong growth in adoption. The Community Care Record (Community Connect) is on track to go live in the Mid-West in mid-2026. Advancement of digital change across laboratories, imaging, medication, finance, and human resources. A strategy and implementation framework for the use of AI across the health service has been finalised. Substantial progress has been made in delivering enterprise-wide wireless infrastructure, recognising that strong digital foundations are essential to fully realise the benefits of transformation.

A wide range of priority projects have been successfully delivered during 2025 across health and social care services with initiatives spanning public health, acute and community services, corporate functions, and mental health services, among others. Each of these projects plays a vital role in improving service delivery and supporting better outcomes for patients, service users, and staff. At the same time, continuing to maintain, operate and strengthen one of the largest digital infrastructures in the State. A safe, resilient, and secure digital environment is critical to the ongoing delivery of health services. Over 140,000 digital users across our public health services are supported, with an increasing number of digital systems also being made available to the wider population. Data safety and security remain a top priority.

### *Our Priorities for 2026*

In 2026, HSE will further integrate digital technologies in our health and social care system, continuing our Digital for Care journey. We will continue to focus on delivering digital programmes, new transformation initiatives, maintaining services, enhancing digital security, and supporting innovation, all of which are vital for upgrading Ireland's public health technology in order to advance toward achieving the positive impacts for our population contained within the HSE's Digital Health Strategic Implementation Roadmap, supported by the enactment of the Health Information Bill 2024 and the European Health Data Space Regulation. We will do this by:

- Implementing transformational initiatives including
  - HSE One Health Record (Electronic Health Record)
  - HSE Health App
  - HSE Shared Care Record
  - HSE Community Care Record (Community Connect)
  - Enterprise Wireless

- Implementing further strategic initiatives including:
  - Artificial intelligence (AI) assisted diagnostic and triage tools and back-office function automation
  - Medication Management
  - Framework for Health Innovation
  - Data Strategy
  - Finance and HR systems
  - Cyber Security improvements.

## VI. Fixed Assets

The report of the review of effectiveness of the System of Internal Control in the HSE combined with recent audit findings of the Comptroller and Auditor General (C&AG) has indicated that there continues to be a number of control issues in the management of HSE Fixed Assets. These include:

- Inconsistent application of processes and depreciation policies within areas of the HSE
- Absence of or Inconsistencies and errors identified in Fixed Asset Registers

An initial review was conducted in Q4 2025 of the findings identified by the C&AG audits which has identified a number of recommendations including:

- Requirement for enhanced training
- Requirement for clearer ownership of processes
- Enhancements to fixed asset reconciliation processes
- Regular review of fixed asset registers
- Review of current regulation

A Fixed Asset Working Group has been set up since March 2026 and is being chaired by the National Finance and Procurement Division (NFPD) to work with relevant stakeholders to create a unified and standardised fixed asset management framework across the HSE.

There has been significant organisational change within the HSE in the past number of years including a major organisation restructure and the introduction of an Integrated Finance and Management System (IFMS). This has created complexities which have to be considered as part of the planning process required to support control improvements in this key area.

## VII. Patient Debtors and Billing

Note 17 to the financial statements for 2025 reports net patient debtors of circa €75m. (2024: €86m) This figure includes patient charges outstanding for both private inpatient charges in public hospitals and patient contributions for their care in community nursing home facilities.

This includes health insurance claims to the value of €27m (2024: €37m) requiring some form of HSE action and sign-off and therefore not yet submitted to the private insurers for recoupment. The HSE acknowledges that delays in submission of patient bills to private insurers can increase the risk that the invoices will not be paid and therefore may have to written off as a bad debt. The HSE estimated that the level of claims that were forfeit and therefore provided for write off in 2025 was in the order of €3.4m which accounts for circa 6% of net patient debtors.

The HSE provides monthly reporting on patient debtors, claims at risk of forfeit to all Hospitals to highlight such risks, and engages with each hospital on the root causes for such delays in order to support hospitals to mitigate such risks. The HSE also engages throughout the year with nursing home/community units to review outstanding debts. During 2025 the HSE has also introduced the payment option of direct debits into the community sector to facilitate the payment of long stay charges.

The HSE identified an issue in one hospital where patient bills were incorrectly submitted to a private health insurer due to inadequate staff training. The private health insurer paid the HSE for the incorrect bills raised and has sought repayment from the HSE. A settlement of €225k was agreed with the insurer.

An internal investigation reviewed the relevant transactions and found no evidence of wrongdoing, concluding that training and supervisory weaknesses were the cause. The hospital has since strengthened training and introduced enhanced oversight.

To confirm that the issue was isolated the HSE conducted a self-assessment of billing controls across all 48 Statutory and Section 38 Hospitals. All hospitals reported compliance with the billing requirements set out in the HSE NFRs, providing additional assurance over system-wide controls.

## VIII. Supplier Payment Controls

The HSE has acknowledged previously that there were weaknesses identified in relation to supplier payments arising predominantly from the previous multiple legacy ledgers which resulted in a duplicate payment noted in SIC 2024.

A body of work has commenced in 2025 to retrospectively determine if there were other duplicate payments and where any have been identified to work with the impacted suppliers to ensure recoupment of same.

This review focused on invoices that were greater than €10k and based on matching criteria c18,000 payments were reviewed for the years 2020 to 2025 totalling c€2.6bn. The HSE has identified 36 duplicate payments with a total value of €645k of which at time of writing 84% has been recouped. The remainder is being actively chased. The HSE is looking at enhanced data analytics to further investigate retrospective payments to reduce the risk that duplicates may still not be found. A payment services overpayments and creditor reconciliation team has been approved and is currently being set up. The role of this team will be to set up a standard process to complete creditor reconciliations, to identify potential vendor overpayments and to address the subsequent management of any identified. The review and investigation for 2020, 2023, 2024 and 2025 is completed, it is expected that the review of 2021 and 2022 will conclude in the coming weeks.

The HSE has now fully implemented IFMS across the statutory sector and considers that the risk of duplicate payments has reduced. There is now one single ledger, and each vendor will have one unique supplier number, (with a small number of exceptions) no invoice can be processed without a valid purchase order, and the same invoice number cannot be entered twice against a supplier account. These initiatives will mitigate the risk of duplicate payments to creditors.

## IX. Records Management

The HSE has identified a number of issues in relation to the management and storage of paper-based records. There have been instances where personal data has been compromised leading to GDPR breaches. The complexity of the overall HSE statutory system which comprises multiple storage locations has contributed to some of these challenges. A national records management programme has been stood up in order to develop and implement a plan to address the challenges identified and to put appropriate processes in place for ongoing records management. These include:

- Updating and communication of all records managements and procedures
- Identifying all inactive records collections to be brought into line with the national records retention policy 2025
- Working with National Archives to ensure integrity of archival value
- Working with procurement to ensure robust providers of storage facilities across all areas
- Development of a national database to track inactive records
- Support the rollout of electronic health record

The Data Protection Commission has additionally conducted a review of 2 data breaches, and it is expected that it will issue a report of its findings, recommendations and level of fines in the coming months.

## X. Insourcing Review

Insourcing and Outsourcing refer to the practice of engaging third-party providers to deliver services to the HSE or to the voluntary organisations it funds under Section 38 and 39 arrangements. Insourcing generally means that the services are delivered using HSE facilities. This practise has been used in the context of improving waiting list and access to care initiatives.

An internal audit published in 2024 highlighted issues in relation to procurement where HSE employees were engaged in a private capacity to support waiting list initiatives.

Having considered the matters further and at the request of the Minister, the HSE completed an internal review in 2025 to establish the HSE's dependency on insourcing. This review included the wider HSE as well as the S38/S39s.

An action plan was agreed by the CEO with the DoH in 2025 to support the strengthening of our control environment, reduce its dependency on these kinds of engagements and ensure that where in place, these are wholly necessary and appropriately governed. Formal instruction was issued by the HSE CEO on this matter in August 2025.

Health regions have put in place a variety of initiatives and measures to provide assurance of their adherence to the Insourcing controls outlined in the CEO memo.

## 9. Conclusion

The report on the Review of Effectiveness of the System of Internal Control in the HSE has been considered by the HSE's Audit and Risk Committee who have provided advice on it on behalf of the Board.

The HSE is an organisation continuing on its pathway to implement the Sláintecare strategy whilst meeting increasing demands on services and delivering multiple service and system improvement programmes. Significant progress has been made with the implementation of both a single national integrated financial and procurement system and National Integrated Staff Records and Pay Programme (NiSRP) across the HSE statutory organisation as detailed earlier, with rollout to the voluntary organisations now progressing.

The review of the system of internal control, which includes the limited audit opinion of the National Director of Internal Audit, indicates that there are limitations and weaknesses observed in the HSE's system of internal controls. However, where these weaknesses have been observed there is clear evidence of mitigation and/or management action plans that have been undertaken to reduce the risk exposure, sufficient to support the adoption of the Annual Financial Statements. Some of the mitigation and/or action plans though well underway will take time to fully realise all benefits but progress is being made in key areas as identified in the body of this document. While the review indicates limitations over the assurance that can be provided the HSE is satisfied that an appropriate control environment can be evidenced and that importantly weaknesses are identified and mitigating actions agreed.

The HSE acknowledges the importance of meeting with all compliance requirements with a strong underlying system of internal control, and progress towards achieving this continues to receive senior management and ARC attention. The importance of improved accountability and responsibility of HSE staff and stronger engagement with the control's assurance process is being prioritised.

The Board acknowledges that it has overall responsibility for the system of internal control within the HSE and will continue to monitor and support further development of controls. Progress updates will continue to be provided on a quarterly basis to the DoH and will be reassessed in the 2026 Review of the Effectiveness of the System of Internal Control.

**Ciarán Devane**
*Chairperson of the HSE Board*

09 June 2026

# Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas

### Health Service Executive

### Opinion on the financial statements

I have audited the financial statements of the Health Service Executive for the year ended 31 December 2025 as required under the provisions of Section 36 of the Health Act 2004. The financial statements comprise

- The statement of revenue income and expenditure
- The statement of capital income and expenditure
- The statement of changes in reserves
- The statement of financial position
- The statement of cash flows, and
- The related notes, including a summary of significant accounting policies.

In my opinion, the financial statements

- Properly present the state of the Health Service Executive's affairs at 31 December 2025 and its income and expenditure for 2025, and
- Have been properly prepared in accordance with the accounting standards specified by the Minister for Health, after consultation with the Minister for Children, Disability and Equality, as set out in the basis of preparation section of the accounting policies.

### Basis of the opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Health Service Executive and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Report on information other than the financial statements, and on other matters

The Health Service Executive has presented certain other information together with the financial statements. This comprises the annual report, including the governance and Board members' report, the statement on internal control, and three data appendices. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

#### 1. Losses due to write offs

Note 1(b) to the financial statements discloses that in 2025 the Health Service Executive wrote down €8.4 million in respect of COVID-19 vaccines which reached their expiry dates or were determined not to be clinically suitable for administration and were classified as obsolete.

In 2025, the Executive also incurred costs of €1.5 million in respect of the storage of legacy and obsolete personal protective equipment. The cumulative cost of storing the obsolete items to end 2025 was €8.85 million. A further €6.7 million was incurred by the Executive in 2025 to dispose of this obsolete stock in an environmentally secure manner using a specialist service provider.

## 2. Losses in relation to patient charges

The Health Service Executive has a memorandum of agreement in place with a health insurer in relation to accommodation charges for insured patients. The arrangement entitles the Executive to be paid 70% of its charges on account, pending the submission and validation within a 12-month period of a fully completed claim, including sign-off by the treating consultant. Failure by the Executive to meet the submission deadline results in forfeiture of the full value (100%) of the claim.

The Executive acknowledges in section 8 (VII) of the statement on internal control that delays occurred in submitting some completed claims to private insurers in 2025 and discloses that around €3.4 million in patient income was lost in 2025 as a result. The loss for similar reasons in 2024 was estimated at €4.1 million.

## 3. Non-compliant procurement

Section 8 (II) of the statement on internal control discloses that non-compliance with procurement rules continues to be an issue for the Health Service Executive.

As in previous years, the Executive undertook analysis of invoices valued over €25,000 each to determine the level of non-compliant procurement in respect of this subset of invoices. The aggregate value of the procurement related to the invoices selected for analysis was €1.8 billion, representing 33% of the Executive's total procurable spend. The Executive required relevant managers to submit a self-assessment evaluation. Managers responding to the evaluation reported that 5% (€90 million) of the relevant invoiced value had been procured in a manner that was non-compliant.

Additionally, in 2025 the Executive carried out an exercise on a sample of procurements below €25,000 each. Expenditure to the value of €6.3 million was reviewed. This exercise identified that the procurement non-compliance rate in respect of the sample transactions examined was 16%.

## 4. Payments to high earners

Note 7 to the financial statements analyses the remuneration of Health Service Executive personnel by pay band. This indicates that eleven employees, all of whom are medical consultants, were paid in excess of €500,000 each in 2025.

The top ten earners received a combined €6.8 million in 2025. Four of the top earners were employed in one acute hospital.

The highest earner received almost €910,000 in total remuneration in 2025, of which over €616,000 was recorded as payments for additional work, including overtime, fees and session payments. Payments totalling €324,000 related to additional work carried out in 2023 and 2024. The employee had been paid in respect of additional work claims only up to May 2025.

## 5. Inadequate monitoring and oversight of grants to outside agencies

In 2025, the Health Service Executive provided grant funding totaling €8.4 billion to outside agencies. Section 8 (IV) of the statement on internal control discloses weakness in the Executive's system of oversight and monitoring of grants to these agencies.

Annual grant funding of the agencies should be covered by the relevant form of funding/service contract, i.e. a service arrangement for annual funding over €250,000, or grant aid agreement for funding less than €250,000. The funding arrangements/agreements comprise two parts:

- Part 1 consists of detailed clauses related to the nature and governance of services, to be agreed every four years (with some exceptions)
- Part 2 addresses the funding level and level of services to be provided in a specific year, to be agreed annually.

To be effective as a control over the level and timing of grant funding and the related level of service to be delivered, the relevant part 2 funding agreement should be in place early in the funding year. The audit found that by the end of March 2025, only 4% of grant funding issued in 2025 was covered by funding agreement.

The statement on internal control indicates that, by the end of December 2025, 11% of the funding for 2025 was still not covered by a completed funding agreement.

The Executive has stated that it continues its focus on ensuring that the level of compliance with the funding agreement requirement improves during 2026.

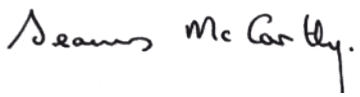
## 6. Continuing weakness in controls over fixed assets

Section 8 (VI) of the statement on internal control discloses issues around the control and management of fixed assets. My audit, while satisfied that capital expenditure incurred in 2025 was correctly charged in the statement of capital income and expenditure, noted inconsistencies across the Health Service Executive in the application of its national financial regulations, instances where assets disposed of were not recorded on asset registers, and capital projects where some costs were not included on asset registers. In audits of the financial statements for prior years, similar findings were made.

In 2024, the Health Service Executive committed to establishment of a working group to address the issues related to fixed assets. The group's first meeting took place in March 2026.

## 7. Failure in records management

Section 8 (IX) of the statement on internal control discloses that the Data Protection Commission has conducted a review of two data breaches arising from failures in the Health Service Executive's handling of records. It is expected that the Commission will issue a report of its findings, recommendations and level of fines in the coming months.



**Seamus McCarthy**
*Comptroller and Auditor General*

11 June 2026

# Appendix to the report

## Responsibilities of Board members

The members are responsible for

- the preparation of annual financial statements in the form prescribed under section 36 of the Health Act 2004 and accounting standards specified by the Minister for Health, after consultation with the Minister for Children, Disability and Equality
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Responsibilities of the Comptroller and Auditor General

I am required under Section 36 of the Health Act 2004 to audit the financial statements of the Health Service Executive and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Service Executive's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Health Service Executive to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

## Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

## Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in receipt of substantial funding from the State in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

# Statement of Revenue Income and Expenditure

## For the year ended 31 December 2025

| | Notes | 2025 €'000 | 2024 €'000 |
|---|---|---|---|
| **Income** | | | |
| Department of Health Revenue Grant | 3(a) | 24,118,525 | 22,777,388 |
| Department of Children, Disability and Equality | 3(a) | 3,482,401 | 3,048,161 |
| Deficit on Revenue Income and Expenditure brought forward | 3(b) | (760,785) | (574,612) |
| | | 26,840,141 | 25,250,937 |
| Patient Income | 4 | 309,549 | 333,692 |
| Other Income | 5 | 726,987 | 602,266 |
| | | 27,876,677 | 26,186,895 |
| **Expenditure** | | | |
| Pay and Pensions | | | |
| Clinical | 6 & 7 | 6,857,012 | 6,389,605 |
| Non Clinical | 6 & 7 | 1,741,449 | 1,725,148 |
| Other Client/Patient Services | 6 & 7 | 1,270,206 | 1,188,419 |
| | | 9,868,667 | 9,303,172 |
| **Non Pay** | | | |
| Clinical | 8 | 2,217,766 | 2,102,007 |
| Patient Transport and Ambulance Services | 8 | 128,018 | 132,535 |
| Primary Care and Medical Card Schemes | 8 | 5,258,061 | 4,831,500 |
| Other Client/Patient Services | 8 | 40,051 | 33,674 |
| Grants to Outside Agencies | 8 | 8,361,100 | 7,697,457 |
| Housekeeping | 8 | 483,763 | 456,859 |
| Office and Administration Expenses | 8 | 1,174,216 | 1,102,598 |
| Other Operating Expenses | 8 | 22,481 | 25,325 |
| Long Stay Charges Repaid to Patients | 9 | 0 | (2) |
| Hepatitis C Insurance Scheme | 10 | 561 | 961 |
| Payments to State Claims Agency | 11 | 405,253 | 417,046 |
| Nursing Home Support Scheme (Fair Deal) – Private Nursing Home only | 12 | 917,905 | 844,548 |
| | | 19,009,175 | 17,644,508 |
| **Total Expenditure** | | 28,877,842 | 26,947,680 |
| **Net Operating Deficit for the Year** | | (1,001,165) | (760,785) |

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

**Ciarán Devane**
Chairperson

09 June 2026

**Anne O'Connor**
CEO

09 June 2026

# Statement of Capital Income and Expenditure

## For the year ended 31 December 2025

| | Notes | 2025 €'000 | 2024 €'000 |
|---|---|---|---|
| **Income** | | | |
| Department of Health Capital Grant | 3(a) | 1,399,388 | 1,294,700 |
| Department of Children, Disability and Equality Capital Grant | 3(a) | 27,000 | 23,020 |
| Deficit on Capital Income and Expenditure brought forward | 3(b) | (29,169) | |
| | | 1,397,219 | 1,317,720 |
| Revenue Funding Applied to Capital Projects | | 2,655 | 2,566 |
| Application of Proceeds of Disposals | | 8,754 | 4,124 |
| Government Departments and Other Sources | 13(c) | 77,842 | 38,839 |
| | | 1,486,470 | 1,363,249 |
| **Expenditure** | | | |
| Capital Expenditure on HSE Capital Projects | 13(b) | 1,146,204 | 917,324 |
| Capital Grants to Outside Agencies (Appendix 1) | 13(b) | 359,962 | 475,094 |
| | | 1,506,166 | 1,392,418 |
| **Net Capital Deficit for the Year** | | (19,696) | (29,169) |

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and the Statement of Capital Income and Expenditure.

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

**Ciarán Devane**
Chairperson

09 June 2026

**Anne O'Connor**
CEO

09 June 2026

# Statement of Changes in Reserves

## For the year ended 31 December 2025

| | Notes | Revenue Reserves €'000 | Capital Reserves €'000 | Capitalisation Account €'000 | Total €'000 |
|---|---|---|---|---|---|
| **Balance at 1 January 2024 (as previously reported)** | | (1,632,802) | (71,107) | 6,036,625 | 4,332,716 |
| Capitalisation of previous years expenditure* | 13(a) | | | 6,397 | 6,397 |
| Transfer of (Deficit)/Surplus in accordance with Section 33(3) of the Health Act 2004, as amended | 3(b) | 574,612 | (67,880) | | 506,732 |
| Net (Deficit) for the year | | (760,785) | (29,169) | | (789,954) |
| Proceeds of Disposal Account – reserves movement | 14 | | 0 | | 0 |
| Additions to Property, Plant and Equipment in the year | 13(a) | | | 644,766 | 644,766 |
| State Investment in PPP Service Concession Arrangements | | | | 4,417 | 4,417 |
| Less: Net book value of Property, Plant and Equipment disposed in year | | | | (45,701) | (45,701) |
| Less: Depreciation charge in year | | | | (270,861) | (270,861) |
| **Balance at 31 December 2024** | | (1,818,975) | (168,156) | 6,375,643 | 4,388,512 |
| | | | | | |
| **Balance at 1 January 2025** | | (1,818,975) | (168,156) | 6,375,643 | 4,388,512 |
| Transfer of Deficit/(Surplus) in accordance with Section 33(3) of the Health Act 2004, as amended | 3(b) | 760,785 | 29,169 | | 789,954 |
| Net (Deficit) for the year | | (1,001,165) | (19,696) | | (1,020,861) |
| Proceeds of Disposal Account – reserves movement | 14 | | 0 | | 0 |
| Additions to Property, Plant and Equipment in the year | 13(a) | | | 862,429 | 862,429 |
| State Investment in PPP Service Concession Arrangements | | | | 4,712 | 4,712 |
| Less: Net book value of Property, Plant and Equipment disposed in year | | | | (14,904) | (14,904) |
| Less: Depreciation charge in year | 15 | | | (259,838) | (259,838) |
| Balance at 31 December 2025 | | (2,059,355) | (158,683) | 6,968,042 | 4,750,004 |

* *Expenditure incurred in prior year but not Capitalised*

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.

**Ciarán Devane**
Chairperson

09 June 2026

**Anne O'Connor**
CEO

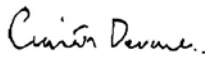
09 June 2026

# Statement of Financial Position

## As at 31 December 2025

| | Notes | 2025 €'000 | 2024 €'000 |
|---|---|---|---|
| **Fixed Assets** | | | |
| Property, Plant and Equipment | 15 | 7,094,937 | 6,507,250 |
| Financial Assets | | 688 | 697 |
| Total Fixed Assets | | 7,095,625 | 6,507,947 |
| | | | |
| **Current Assets** | | | |
| Inventories | 16 | 194,232 | 192,649 |
| Trade and Other Receivables | 17 | 1,074,860 | 990,700 |
| Cash | | 181,677 | 174,312 |
| **Creditors (amounts falling due within one year)** | 18 | (3,603,878) | (3,228,091) |
| Net Current Liabilities | | (2,153,109) | (1,870,430) |
| | | | |
| **Creditors (amounts falling due after more than one year)** | 19 | (133,403) | (141,189) |
| **Deferred Income** | 20 | (59,109) | (107,816) |
| Net Assets | | 4,750,004 | 4,388,512 |
| **Capitalisation Account** | | 6,968,042 | 6,375,643 |
| **Capital Reserves** | | (158,683) | (168,156) |
| **Revenue Reserves** | | (2,059,355) | (1,818,975) |
| **Capital and Reserves** | | **4,750,004** | **4,388,512** |

The primary financial statements of the HSE comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Changes in Reserves, Statement of Financial Position and Statement of Cash Flows.



**Ciarán Devane**
Chairperson

09 June 2026

**Anne O'Connor**
CEO

09 June 2026

# Statement of Cash Flows

## For the year ended 31 December 2025

| | Notes | 2025 €'000 | 2024 €'000 |
|---|---|---|---|
| **Net Cash Inflow from Operating Activities** | 21 | 63,193 | 28,352 |
| | | | |
| **Cash Flow from Investing Activities** | | | |
| Cash payments for Capital purposes | | (1,540,626) | (1,347,063) |
| Cash payments from Revenue for Capital purposes | 13(a) | (16,382) | (27,543) |
| Interest received from Investing Activities | | 409 | 2,494 |
| Receipts from sale of property, plant and equipment (excluding trade-ins) | 14 | 8,754 | 4,124 |
| Net Cash Outflow from Investing Activities | | (1,547,845) | (1,367,988) |
| | | | |
| **Cash Flow from Financing Activities** | | | |
| Capital Grant received | | 1,426,388 | 1,317,720 |
| Capital receipts from other sources | 13(c) | 77,842 | 38,839 |
| State Investment in PPP Service Concession Arrangements | | (4,712) | (4,417) |
| Payment of capital element of finance lease | | (2,655) | (2,566) |
| Interest paid on loans and overdrafts | | (12) | 0 |
| Interest paid on Service Concession Arrangements | | (4,329) | (4,479) |
| Interest paid on finance leases | | (505) | (594) |
| Capital Surplus Transferred to DOH | 3(a) | 0 | (61,897) |
| Capital Surplus Transferred to DCDE | 3(a) | 0 | (5,983) |
| Net Cash Inflow from Financing Activities | | 1,492,017 | 1,276,623 |
| | | | |
| Increase/(Decrease) in cash and cash equivalents in the year | | 7,365 | (63,013) |
| Cash and cash equivalents at the beginning of the year | | 174,312 | 237,325 |
| **Cash and cash equivalents at the end of the year** | | 181,677 | 174,312 |

**Ciarán Devane**
Chairperson

09 June 2026

**Anne O'Connor**
CEO

09 June 2026

# Notes to the Financial Statements

## Note 1 Accounting Policies

### Statement of Compliance and Basis of Preparation

The Financial Statements have been prepared on an accrual's basis, in accordance with the historical cost convention. Under *Section 36(3) of the Health Act 2004*, the Minister specifies the accounting standards to be followed by the HSE in consultation with the Minister for Children, Disability and Equality. The HSE has adopted Irish and UK Generally Accepted Accounting Principles (GAAP), FRS 102, in accordance with accounting standards issued by the Financial Reporting Council subject to the following exceptions specified by the Minister:

1. Depreciation is not charged to the Statement of Revenue Income and Expenditure, rather it is charged against the Capitalisation (Reserve) Account balance. Under GAAP depreciation must be charged in the Statement of Revenue Income and Expenditure.
2. Capital grants received from the State to fund the purchase of property, plant and equipment are recorded in the Statement of Capital Income and Expenditure. Under GAAP, capital grants are recorded as deferred income and amortised over the useful life of related property, plant, and equipment, in order to match the accounting treatment of the grant against the related depreciation charge. Capital expenditure in relation to assets other than those purchased by way of service concession arrangement are recognised in the Statement of Capital Income and Expenditure as incurred. Under FRS 102, such expenditure is capitalised and charged to income and expenditure over the life of the asset.
3. Pensions are accounted for on a 'pay as-you go' basis. The provisions of FRS 102 '*Section 28: Employee Benefits*' are not applied and the liability for future pension benefits accrued in the year has not been recognised in the financial statements.
4. Claims under the Clinical Indemnity Scheme which are paid by the HSE and administered by the State Claims Agency on the HSE's behalf, are accounted for on a 'pay as-you go' basis. This does not comply with FRS 102 '*Section 21 – Provisions and Contingencies*'. Details of the amount recognised in the Statement of Revenue Income and Expenditure in 2025, together with the actuarially estimated future liability attaching to this scheme at 31 December 2025, are set out in Note 11.

The HSE financial statements are prepared in Euro and rounded to the nearest €'000.

### Transfer of Functions to Department of Children, Disability and Equality.

The responsibility for policy, functions and funding related to disability services transferred on 1st March 2023 from the Department of Health (DOH) to the Department of Children, Disability and Equality (DCDE). The transfer is provided for by the Health (Miscellaneous Provisions) Act 2022.

### Going Concern

The HSE has received the Letters of Determination for 2026 from both Minister's which are aligned to the National Service Plan for 2026 and confirms the total funding that the HSE has received from Government for the provision of Health and Social Services, including Disability. The National Service Plan for 2026 refers to the ongoing funding challenges faced by the HSE whilst noting the steps that are underway to meet this financial challenge. Despite these challenges the HSE has determined that these financial statements for 2025 continue to be appropriately prepared on the Going Concern basis, based on the following key determinations:

- The Minister for Health has provided Revenue and Capital Funding of €26.7bn for 2026.
- The Minister for Children, Disability and Equality, has provided Revenue and Capital Funding of €3.8bn for 2026.
- Overall, the HSE has been provided with Revenue and Capital Funding of €30.5bn in 2026.
- The HSE has issued its approved National Service Plan for 2026 which sets out the quantum of services to be provided in 2026.
- Health and care services must continue to be provided by the State; there is no evidence that the totality of health care services will cease which is a key consideration of going concern.

## Income Recognition

### *Revenue and Capital Grant*

Monies to fund the health service are voted to the Department of Health (Vote 38). The Department of Health provides grants to the HSE in respect of administration, capital, and non-capital services.

Since 1st March 2023 monies to fund disability services are voted to the Department of Children, Disability and Equality (Vote 40). This funding includes non-capital and capital services.

*Section 33(1) of Health Act 2004,* as amended provides that each year the Minister for Health will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DOH Letter of Determination in relation to 2025 was received on 23rd December 2025.

*Section 30B (1) of Health Act 2004,* as amended provides that each year the Minister for Children, Disability and Equality, will issue a Letter of Determination to the HSE setting out the maximum expenditure it may incur in the relevant financial year. The final DCDE Letter of Determination in relation to 2025 was received on the 27th of January 2026.

In accordance with the accounting standards prescribed by the Minister for Health, the HSE accounts for grants on an accrual's basis. Accordingly, the amount specified in both Letters of Determination for the relevant financial year are recognised as income in that year.

Grant income in respect of administration and non-capital services is accounted for:

1. in the Statement of Revenue Income and Expenditure where it is applied to non-capital areas of expenditure.
2. In the Statement of Capital Income and Expenditure under the heading '*Revenue Funding Applied to Capital Projects" where non-capital grants monies are used to fund capital expenditure.*

Grant income in respect of capital services is accounted for in the Statement of Capital Income and Expenditure.

*Section 33(3) of the Health Act 2004,* as amended, requires the HSE to manage and deliver services in a manner that is in accordance with an approved Service Plan and within the determinations notified by the Ministers. The Act provides for any deficits to be charged to income and expenditure in the next financial year and, subject to the approval of the Minister for Health or the Minister for Children, Disability, and Equality with the consent of the Department of Public Expenditure and Reform, for surpluses to be credited to income and expenditure in the next financial year. In 2025 the deficit arising from the 2024 Statement of Revenue Income and Expenditure (and Statement of Capital Income and Expenditure) has been brought forward and charged to the Revenue Statement of Income and Expenditure this year on the instruction of the Department of Health.

### *Other Income*

(i) Patient and service income is recognised at the time the service is provided.

(ii) Superannuation contributions from staff are recognised when the deduction is made (see pensions accounting policy below).

(iii) Income from all other sources is recognised when received with the exception of advanced payments for specified products and services that are to be delivered in the future where the expenditure has not yet occurred.

## Grants to Outside Agencies

The HSE funds a number of service providers and bodies for the provision of health and personal social services on its behalf, in accordance with the provisions of *Sections 38 and 39 of the Health Act 2004*. Before entering into such an arrangement, the HSE determines the maximum amount of funding that it proposes to make available in the financial year under the arrangement and the level of service it expects to be provided for that funding. This funding is charged, in the year of account, to income and expenditure at the maximum determined level for the year, although a certain element may not actually be disbursed until the following year.

## Leases

Operating Leases – Rentals payable under operating leases are dealt with in the Financial Statements as they fall due. Lease incentives are recognised over the lease term on a straight-line basis.

Finance Leases – The HSE is not permitted to enter into finance lease obligations under the Department of Public Expenditure and Reform's Public Financial Procedures, without prior sanction or approval. Where assets of predecessor bodies have been acquired under finance leases, these leases have been taken over by the HSE on establishment. For these leases, the capital element of the asset is included in fixed assets and is depreciated over its useful life.

Assets purchased by way of finance lease are stated at initial recognition at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments at inception of the lease. At initial recognition, a finance lease liability is also recognised at an amount equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments.

In addition to the normal GAAP treatment for assets acquired under finance leases, the cost of the asset is charged to the Statement of Capital Income and Expenditure, and the Capitalisation (Reserve) Account is credited with an equivalent amount. The outstanding capital element of the leasing obligation is included in creditors. Interest is calculated using the effective interest rate method and charged to income and expenditure over the period of the lease.

## Capital Grants

Capital grant funding is recorded in the Statement of Capital Income and Expenditure. In addition to capital grant funding some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in the Statement of Revenue Income and Expenditure. This accounting treatment, which does not comply with generally accepted accounting principles, is a consequence of the exceptions to generally accepted accounting principles specified by the Minister.

## Property, Plant and Equipment and Capitalisation Account

Valuation – Property, Plant and Equipment comprise Land, Buildings, Work in Progress, Equipment and Motor Vehicles.

- The carrying values of assets taken over from predecessor bodies by the HSE were included in the opening balance sheet on establishment day, 1 January 2005, at their original cost/valuation. The related aggregate depreciation account balance was also included in the opening Statement of Financial Position. On establishment of the HSE, land of predecessor bodies was included at valuation based on rates per hectare/square metre supplied by the Department of Health and Children following consultation with the Valuation Office. These valuations were last updated in 2002. The HSE continues to value land taken over from predecessor bodies using these rates. It should be noted that lands owned by the HSE are held for the provision of health and personal social services.
- Property plant and equipment additions since 1 January 2005 are stated at historic cost less accumulated depreciation.

Capital Expenditure Recognition – In accordance with the accounting standards prescribed by the Minister, expenditure on property, plant and equipment additions is charged to the Statement of Revenue Income and Expenditure or the Statement of Capital Income and Expenditure, depending on whether the asset is funded by capital or revenue funding.

Capitalisation Policy – Capital funded assets and revenue funded assets are capitalised if the cost exceeds €10,000. This is in line with Central Government Departments with effect from 1st January 2022. Asset additions below the €10,000 threshold and funded from revenue are written off in the year of purchase. Asset additions below this threshold funded from capital are included in Note 13(b) under '*Expenditure on HSE projects not resulting in Property, Plant and Equipment additions*. A breakdown of asset additions by funding source are provided in Note 13(a) to the accounts.

Primary Care Centres acquired under Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the Primary Care Centre asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Future minimum lease payments are calculated from the unitary charge payments set out in the contract, to be made directly by the HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments are used as the basis of the future minimum lease payments.

PPP service concession arrangements are accounted for in the HSEs accounts using the Capital Investment Approach. This provides for the accumulation of capital value reflecting the State's equity in PPP property assets. Using this approach the PPP capital commitment is recognised in the Capitalisation (Reserve) Account at an amount equal to the related finance lease liability. Over the life of the concession, the reduction in the outstanding finance lease liability is amortised annually through the Statement of Capital Income and Expenditure with the corresponding entry to the Capitalisation (Reserve) Account.

Depreciation – In accordance with the accounting standards specified by the Minister for Health, depreciation is not charged to the Statement of Income and Expenditure over the useful life of the asset. Depreciation is reflected on the Statement of Financial Position, through the reserve account. This reserves entry (in the Capitalisation Account), is the reciprocal entry to Property, Plant and Equipment. Depreciation is charged to the Capitalisation Reserve Account over the useful economic life of the asset.

Assets are not depreciated where they have been acquired or are managed under PPP service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned. Other fixed assets, where subject to depreciation, are depreciated for a full year in the year of acquisition.

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

Depreciation on all other property, plant and equipment is calculated to write-off the original cost/valuation of each asset over its useful economic life on a straight-line basis at the following rates:

- Land: land is not depreciated.
- Buildings: depreciated at 2.5% per annum.
- Modular buildings (i.e. prefabricated buildings): depreciated at 10% per annum.
- Work in progress: no depreciation.
- Equipment – computers and ICT systems: depreciated at 33.33% per annum.
- Equipment – other: depreciated at 10% per annum.
- Motor vehicles: depreciated at 20% per annum.

On disposal of fixed assets both the Property Plant and Equipment and Capitalisation Accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in the Statement of Changes in Reserves.

The Letter of Sanction for Capital provides for an allowance to re-invest proceeds of sale of fixed assets of up to €11.2 million in 2025. (2024 €5.6 million). The proceeds of the sale of assets in the 2025 AFS is below this threshold and is not considered to be Extra Exchequer Receipts (EERs) and in 2024 are reflected under Capital and Reserves.

## Public Private Partnerships Service Concession Agreements

The HSE has entered into a public private partnership (PPP) or service concession agreement with a private sector entity to design, build, finance and maintain infrastructure assets for a specified period of time (concession period). This is a single PPP contract for the delivery of fourteen Primary Care Centres (PCC).

The HSE controls or regulates what services the operator must provide using the PCC infrastructure assets, to whom, and at what price; and the HSE controls the residual interest in the assets at the end of the term of the concession period.

The HSE makes payments over the life of the concession for the construction, financing, operating, maintenance and renewal of the PCC infrastructure assets and the delivery of services that are the subject of the concession.

The contract entered into is on an availability basis and is for a 25-year service period from the date of service commencement for each PCC, it is payable by way of an annual unitary charge. The unitary charge is subject to deductions for periods when the assets are unavailable for use.

Service charge elements of the unitary charge payments are expensed in the Statement of Capital Income and Expenditure. Obligations to make payments of an operational nature are disclosed in Note 22 to the financial statements.

## Pensions

Eligible HSE employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the HSE. The HSE is funded by the Department of Health on a pay-as-you-go basis for this purpose. Funding from the Department of Health in respect of pensions is included in income. Pension payments under the schemes are charged to the Statement of Revenue Income and Expenditure when paid, as follows:

(i) Superannuation paid to retired HSE employees is accounted for within the pay classification (see Note 6).

(ii) Superannuation paid to retirees from the voluntary health service providers are accounted for under grants to outside agencies within the non-pay classification (see Note 8 and Appendix 1).

Contributions from HSE employees who are members of the schemes are credited to the Statement of Revenue Income and Expenditure when received. Contributions from employees of the voluntary health service providers who are members of the scheme are retained as income of the health service provider.

No provision has been made in respect of pension benefits earned by employees and payable in future years under the pension scheme, consistent with the accounting treatment in previous years. This continues to be the treatment adopted by the HSE following the accounting specifications of the Minister.

The *Public Service (Single Scheme and Other Provisions) Act 2012* introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 1st January 2013. All new staff members to the Health Service Executive, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme. Single Scheme member contributions are paid over to the Department of Public Expenditure and Reform.

## Additional Superannuation Contribution (ASC)

ASC was introduced and operative from 1st January 2019 and replaces the Pension Related Deduction (PRD). Whereas PRD was a temporary emergency measure, ASC is a permanent contribution in respect of pension. Details of the amounts collected in respect of the ASC are set out in Note 5(a) to the Financial Statements.

## Inventories

Inventories are stated at the lower of cost or replacement cost. The HSE historically carries a provision against specific vaccine inventories and any other write offs. Adjustments for obsolescence are charged in the current year against revenue income and expenditure.

## Patients' Private Property

Monies received for safe keeping by the HSE from or on behalf of patients are kept in special accounts separate and apart from the HSE's own accounts. Such accounts are collectively called Patients' Private Property accounts. The HSE is responsible for the administration of these accounts. However, as this money is not the property of the HSE, these accounts are not included on the HSE's Statement of Financial Position. The HSE acts as trustee of the funds. Patients' Private Property accounts are independently audited each year.

## Critical Accounting Judgements and Estimates

The preparation of the financial statements requires the HSE to make significant judgements and estimates that effect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenue and capital income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates are applicable for AFS 2025.

### Accounting for Bad and Doubtful Debts

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful. Provision is made for patient debts which are outstanding for more than one year.

### Accrued Holiday Pay

Salaries, wages, and employment related benefits are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the financial year is recognised in the financial statements to the extent that employees are permitted to carry forward unpaid annual leave into the following year. The estimates underlying the holiday pay accrual, for which amounts are recognised in the financial statements, are determined (including employee profiles and the pattern of holidays taken) based on current conditions.

### Apportionment of Costs – DCDE

Appendix 3 to the AFS provides an analysis of the HSE's expenditure in relation to disability services now funded by DCDE. The information in appendix 3 is derived from specific disability cost centres across all the legacy systems and collated as part of the AFS 2025. There is a level of estimation in relation particularly to some non-pay expenditure categories arising from legacy arrangements in different parts of the HSE. This is not considered material in the context of either the overall expenditure on disabilities or the wider HSE. Additionally, the HSE continues to be funded for specific central management costs through the Vote for the Minister for Health.

### Primary Care Centres: Valuation, Depreciation, Residual Values and Future Minimum Lease Payments

Primary Care Centres (PCC) purchased by way of Public Private Partnership (PPP) service concession arrangements are capitalised and accounted for using the finance lease liability model.

The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the present value of the minimum lease payments.

Assets acquired under service concession agreements are, under specific contractual obligations in those agreements, handed back to the HSE at the end of the concession term with useful lives equivalent to that of the asset when originally commissioned. Performance of the 'hand back' provisions is guaranteed by significant financial retentions and penalties provided for in the concession agreements. As a result of these provisions the HSE does not charge depreciation on these assets

Future minimum lease payments are calculated from the unitary charge payments set out in the construction contract financial model, to be made directly by HSE. The property elements of the unitary charge plus any reliably measured capital element of operational payments as used at the basis of the future minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The HSE selected a discount rate of 3.32% after consultation with the National Development Finance Agency (NDFA), on the basis that it reflects an appropriate rate for long term infrastructure assets.

The HSE have reviewed the asset lives and associated residual values of the Primary Care Centres and have concluded that the asset lives and residual values are appropriate.

## Note 1 (b) COVID-19

The HSE does not receive any material funding in relation to COVID-19 measures. COVID-19 Vaccines are now considered to be part of normal expenditure as are purchases of personal protection equipment (PPE).

### Vaccine Stock Write-offs in AFS 2025

The AFS for 2025 includes an overall write down in respect of COVID-19 vaccines of €8.4m (FY2024: €11.1m).

This charge of €8.4m is in relation to COVID-19 stocks that have expired, i.e. they have either passed the manufacturers expiry date or are deemed no longer clinically appropriate and are therefore no longer suitable for administration.

### The Cost of Personal Protective Equipment (PPE)

There are no further write downs in relation to PPE in 2025. All PPE is now charged as consumable expenditure in the Statement of Revenue Income and Expenditure.

The HSE has incurred circa €1.5m in 2025 in relation to the storage of legacy and obsolete PPE stocks (2024: €2m). However as of time of writing all obsolete items have been destroyed. These stocks have had to be destroyed in an environmentally safe manner requiring the services of a specialist supplier. The costs included in 2025 are €6.7m.

## Note 2 Operating Surplus

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Net operating surplus for the year is arrived at after charging: | | |
| Audit fees | 707 | 707 |
| Remuneration CEO* | 375 | 364 |

The CEO received a total remuneration of €374,647. This is comprised of basic pay of €374,647 only. The CEO is not in receipt of any allowances or benefit in kind (BIK). The CEO is a member of the HSE pension scheme and their pension entitlements do not extend beyond the standard entitlements of the public sector model scheme. The CEO's total expenses for 2025 amounted to €6,010.

Bernard Gloster completed his term in office on the 22nd of March 2026. The HSE Board appointed Anne O'Connor as Chief Executive Officer of the HSE, and she commenced her role on the 23rd of March 2026.

| **Board members' expenses*** | 2025<br>€ | 2024<br>€ |
|---|---|---|
| Ciarán Devane *(Chair)* | 6,194 | 4,340 |
| Professor Deirdre Madden *(tenure completed 27 June 2024)* | 0 | 455 |
| Fergus Finlay *(tenure completed 27 June 2024)* | 0 | 42 |
| Michelle O'Sullivan *(resigned 17 February 2025)* | 0 | 36 |
| Aogán Ó Fearghail | 785 | 725 |
| Dr Yvonne Traynor | 313 | 571 |
| Tim Hynes | 467 | 301 |
| Dr Sarah McLoughlin *(tenure completed 27 June 2024)* | 0 | 147 |
| Anne Carrigy | 0 | 0 |
| Brendan Whelan | 2,971 | 2,515 |
| Matt Walsh | 313 | 147 |
| Lily Collison | 51 | 0 |
| Kenneth Mealy | 159 | 0 |
| Michael Cawley | 0 | 0 |
| Patrick Bailey *(appointed 20 November 2025)* | 0 | 0 |
| | 11,253 | 9,279 |

** The Board of the HSE was established on 28th June 2019 as governing body of the HSE in accordance with the Health Service Executive (Governance) Act 2019. The Act provides for a Chief Executive Officer who is accountable to the Board, but is not a Board member. Fees and expenses are paid to Board members.*

# Note 3 Government Department Voted Grants

## 3(a) Department of Health Revenue and Capital Grant

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Funding allocated to HSE | 25,483,013 | 24,111,088 |
| Less: Capital Funding Department of Health 2025 | (1,399,388) | (1,294,700) |
| Add/Less: Once Off funding deferred in 2024, released in 2025 | 34,900 | (39,000) |
| **Department of Health Revenue Grant** | 24,118,525 | 22,777,388 |

## 3(a) Department of Children, Disability and Equality

| | €'000 | €'000 |
|---|---|---|
| Funding allocated to HSE | 3,509,401 | 3,071,181 |
| Less: Capital Funding 2025 | (27,000) | (23,020) |
| **Department of Children, Disability and Equality Revenue Grant** | 3,482,401 | 3,048,161 |

The responsibility for policy, functions and funding related to disability services transferred on the 1st March 2023 from the Department of Health to the Department of Children, Disability and Equality. Details of the funding and expenditure in relation to disability services are provided in Appendix 3.

The table below provides further analysis of Department of Health funding received.

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Opening Revenue Grant Balance due from Department of Health as at 1 January 2025 | 454,713 | 532,822 |
| Revenue Grant – Funding allocation from the Department of Health | 24,118,525 | 22,777,388 |
| Less: Remittances from Department of Health between 1 January and 31 December | (24,118,525) | (22,777,388) |
| Add: Advanced Funding for 2025 paid in 2024 | 78,109 | (78,109) |
| Less: Advanced Funding for 2026 paid in 2025 | (80,913) | 0 |
| Revenue Grant balance due from Department of Health (up to Approved Allocation) as at 31 December 2025 | 451,909 | 454,713 |
| | | |
| Opening Capital Grant Owed to Department of Health as at 1 January 2025 | (176,768) | (114,871) |
| Capital Grant – Funding allocation from the Department of Health | 1,399,388 | 1,294,700 |
| | 1,222,620 | 1,179,829 |
| Less: Remittances from Department of Health between 1 January and 31 December | (1,399,388) | (1,294,700) |
| Less: Retraction of prior year Capital First Surplus to the Department of Health | 0 | (61,897) |
| Capital Grant owed to the Department of Health as at 31 December 2025 | (176,768) | (176,768) |
| Total Revenue and Capital Grant due from Department of Health, up to Approved Allocation, as at 31 December **(Note 17)** | 275,141 | 277,945 |

The table below provides further analysis of Department of Children, Disability and Equality funding received.

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Opening Revenue Grant Balance due from DCDE as at 1 January 2025 | 3,538 | 518 |
| Revenue Grant – Funding allocation from the DCDE | 3,482,401 | 3,048,161 |
| Less: Remittances from DCDE between 1 January and 31 December | (3,479,237) | (3,045,141) |
| Revenue Grant balance due from DCDE (up to Approved Allocation) as at 31 December 2025 | 6,702 | 3,538 |
| | | |
| Opening Capital Grant Owed due from DCDE as at 1 January 2025 | 0 | 5,983 |
| Capital Grant – Funding allocation from the DCDE | 27,000 | 23,020 |
| Less: Remittances from DCDE between 1 January and 31 December | (27,000) | (23,020) |
| Less: Retraction of prior year Capital First Surplus to DCDE | 0 | (5,983) |
| Capital Grant due from DCDE as at 31 December 2025 | 0 | 0 |
| Total Revenue and Capital Grant due from DCDE up to Approved Allocation, as at 31 December **(Note 17)** | 6,702 | 3,538 |

## 3(b) Transfer of (Deficit)/Surplus in accordance with Section 33(3) of the Health Act 2004, as amended

***Analysis of Deficit brought forward on 1 January 2025 between DOH and DCDE***

| | Revenue 2025 €'000 | Capital 2025 €'000 |
|---|---|---|
| Deficit DOH brought forward as at 1 January 2025 | (623,961) | (29,169) |
| Deficit DCDE brought forward as at 1 January 2025 (Appendix 3) | (136,824) | – |
| **Overall Deficit brought Forward as 1 January 2025** | (760,785) | (29,169) |

These deficits were included in the HSE Reserves at 31 December 2024. As directed by the Minister, pursuant to Section 33 of the Health Act (as amended), the Revenue deficit should be brought forward by the HSE and charged to the 2025 Revenue Income and Expenditure and the Capital deficit should be brought forward against the 2025 Capital Income and Expenditure.

In 2025, total payments issued from the Health Vote to the HSE were more than the amount set out in the Minister's annual letter of determination by an amount of €2.8m. This includes €80.9m of Advance Funding for 2026 and the utilisation of the €78.1m Advance funding from 2024. The DoH debtor owed to the HSE at 31 December 2025 was €275.1m.

In 2025, total payments issued from the DCDE Vote to the HSE were less than the amount set out in the Minister's annual letter of determination by an amount of €3.16m. The DCDE debt stands at a net balance owed to the HSE of €6.70m at 31 December 2025.

## Note 4 Patient Income

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Private Charges | 163,100 | 209,331 |
| Inpatient Charges | 2,080 | 2,989 |
| Emergency Department Charges | 23,731 | 20,876 |
| Road Traffic Accident Charges | 5,485 | 6,530 |
| Long Stay Charges | 98,238 | 86,204 |
| EU Income – EHIC Claims | 16,915 | 7,762 |
| | 309,549 | 333,692 |

# Note 5 Other Income

## (a) Other Income

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Superannuation Income | 185,765 | 170,126 |
| Additional Superannuation Contributions (ASC) deductions from HSE own staff | 198,356 | 194,127 |
| Additional Superannuation Contributions (ASC) deductions from service providers | 113,899 | 71,054 |
| Other Payroll Deductions | 6,477 | 11,650 |
| Secondment Recoupments of Pay | 23,812 | 19,596 |
| Agency/Services – provided to Local Authorities and other organisations | 323 | 4,856 |
| Canteen Receipts | 15,349 | 14,401 |
| Certificates and Registration Income | 11,984 | 11,979 |
| Parking | 12,286 | 11,397 |
| Refunds | 16,974 | 14,259 |
| Rental Income | 9,364 | 6,834 |
| Donations | 2,277 | 2,522 |
| Legal Costs Recovered | 12 | 686 |
| Income from other Agencies (See Note 5(b) analysis below) | 114,157 | 53,966 |
| Miscellaneous Income | 15,952 | 14,813 |
| | 726,987 | 602,266 |

## (b) Income from Other Agencies*

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Aimmune Therapeutics UK Ltd (IQVIA Ltd.) Clinical Trials | 0 | 118 |
| Astra Zeneca Clinical Trials | 108 | 100 |
| Atlantic Philanthropies | 0 | 7,725 |
| Celegene Clinical Trials | 280 | 108 |
| Clinical Trials Ireland – Clinical Research Trials | 118 | 68 |
| DCDE – Various Projects | 1,453 | 1,557 |
| Department of Arts, Heritage, Regional and Gaeltacht Affairs – Helicopter Services | 112 | 228 |
| Department of Defence – Study on Suicide | 101 | 0 |
| Department of Foreign Affairs and Trade – Irish Aid: programme for overseas development | 100 | 95 |
| Department of Rural Affairs/NEIC – various projects | 1,340 | 1,179 |
| Depuy Settlement re: Hip Reworks | 0 | 3,600 |
| DOH – Other Special Projects | 427 | 57 |
| Dr Falk Pharma | 119 | 0 |
| Education and Training Boards/Solas | 471 | 854 |
| Eli Lilly Cork | 289 | 94 |
| EU Income – various projects | 1,435 | 1,319 |
| Friends of St Luke's Rathgar | 1,484 | 242 |
| Genio Trust (Mental Health Projects) | 1,156 | 485 |
| IAEMO Multi-agency Funding (South) | 46 | 427 |
| Katherine Howard Foundation – Nurture | 70 | 157 |
| Kerry Hospice Donation | 158 | 216 |
| Merck Sharp Dohme Clinical Trials | 277 | 310 |
| National Centre for Clinical Audit/Slainte Care | 347 | 243 |
| National Treatment Purchase Fund | 32,071 | 26,655 |
| Novartis Clinical Trials | 75 | 637 |
| Nursing and Midwifery Board of Ireland | 509 | 930 |
| Pobal/Slainte Care | 3,841 | 5,279 |
| Regeneron Clinical Trials | 395 | 113 |
| UCC Oncology Clinical Trials | 321 | 360 |
| UHG Clinical Trials | 1,210 | 402 |
| UHL Clinical Trials | 356 | 408 |
| Vat Refund** | 65,488 | 0 |
| | 114,157 | 53,966 |

* *Only income from agencies in excess of €100,000 in either year are shown. Income from Other Agencies that did not exceed €100,000 in either year is shown at Note 5(a) under Miscellaneous Income. Accordingly, the 2024 comparatives above have been re-stated where appropriate.*

** *VAT Refund relates to crystallisation of the contingent asset referenced in Note 26 of the 2024 Annual Financial Statements.*

## Note 6 Pay and Pensions Expenditure*

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| *Clinical HSE Staff* | | |
| Medical/Dental | 1,701,268 | 1,573,412 |
| Nursing | 2,546,199 | 2,440,757 |
| Health and Social Care Professional | 1,055,300 | 976,843 |
| Superannuation | 1,117,502 | 1,020,365 |
| | 6,420,269 | 6,011,377 |
| *Clinical Agency Staff* | | |
| Medical/Dental | 180,222 | 175,149 |
| Nursing | 188,806 | 159,013 |
| Health and Social Care Professional | 67,715 | 43,795 |
| | 436,743 | 377,957 |
| *Non Clinical HSE Staff* | | |
| Management/Administration | 1,138,812 | 1,100,264 |
| General Support Staff | 406,303 | 416,764 |
| Superannuation | 15,396 | 14,058 |
| | 1,560,511 | 1,531,086 |
| *Non Clinical Agency Staff* | | |
| Management/Administration | 94,205 | 87,224 |
| General Support Staff | 86,733 | 106,838 |
| | 180,938 | 194,062 |
| *Other Client/Patient Services HSE Staff* | | |
| Other Patient and Client Care | 1,054,292 | 1,034,447 |
| Superannuation | 260 | 237 |
| | 1,054,552 | 1,034,684 |
| *Other Client/Patient Services Agency Staff* | | |
| Other Patient and Client Care | 215,654 | 153,735 |
| | 215,654 | 153,735 |
| *Pandemic Special Recognition Payment*** | | |
| HSE Staff | 0 | 45 |
| Agency Staff | 0 | 226 |
| | 0 | 271 |
| Total Pay Expenditure | 9,868,667 | 9,303,172 |

* *In 2024, certain grade codes in some areas were reviewed, and this resulted in re-classifications of pay categories.*

** *The Pandemic Special Recognition Payment is included with Clinical Pay in the Statement of Revenue Income and Expenditure.*

## Note 6 Summary Analysis of Pay Costs

| | Clinical 2025 €'000 | Non Clinical 2025 €'000 | Other Client/ Patient Services 2025 €'000 | Total 2025 €'000 | Total 2024 €'000 |
|---|---|---|---|---|---|
| Basic Pay | 3,989,331 | 1,325,465 | 749,145 | 6,063,941 | 5,779,957 |
| Allowances | 130,334 | 5,476 | 18,180 | 153,990 | 151,779 |
| Overtime | 276,550 | 25,368 | 67,352 | 369,270 | 355,469 |
| Night duty | 91,033 | 7,571 | 28,913 | 127,517 | 123,945 |
| Weekends | 180,643 | 33,783 | 86,149 | 300,575 | 291,408 |
| On-Call | 123,629 | 5,567 | 143 | 129,339 | 112,701 |
| Arrears | 11,047 | 3,043 | 4,620 | 18,710 | 28,388 |
| Pandemic Special Recognition Payment | 0 | 0 | 0 | 0 | 45 |
| Wages and Salaries | 4,802,567 | 1,406,273 | 954,502 | 7,163,342 | 6,843,692 |
| Employer PRSI | 500,200 | 138,842 | 99,790 | 738,832 | 698,840 |
| Superannuation* | 1,117,502 | 15,396 | 260 | 1,133,158 | 1,034,660 |
| Total HSE Pay | 6,420,269 | 1,560,511 | 1,054,552 | 9,035,332 | 8,577,192 |
| Agency Pay | 436,743 | 180,938 | 215,654 | 833,335 | 725,980 |
| Total Pay | 6,857,012 | 1,741,449 | 1,270,206 | 9,868,667 | 9,303,172 |

Total Pay Costs above relate to HSE services only. Pay costs for employees in the voluntary sector are accounted for under Non-Pay Expenditure (Revenue Grants to Outside Agencies). See Note 8 and Appendix 1.

### Superannuation

Eligible staff employed in the HSE are members of a variety of defined benefit superannuation schemes.

Superannuation entitlements (i.e. pensions) of retired staff are paid out of current income and are charged to income and expenditure in the year in which they become payable. In accordance with a Directive from the Minister for Health, no provision is made in the financial statements in respect of future pension benefits and no charge is made to the Statement of Revenue Income and Expenditure in respect of this. Superannuation contributions from employees who are members of these schemes are credited to the Statement of Revenue Income and Expenditure when received. No formal actuarial valuations of the HSE's pension liabilities are carried out. The Pension charge to the Statement of Revenue Income and Expenditure for 2025 was €1,133m (2024: €1,035m), which included payments in respect of once-off lump sums and gratuity payments on retirement of €196m (2024: €172m).

| *Analysis of Superannuation* | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Ongoing superannuation payments to pensioners | 936,696 | 863,022 |
| Once-off lump sums and gratuity payments | 196,462 | 171,638 |
| | 1,133,158 | 1,034,660 |

| *Termination Benefits* | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Termination benefits charged to Statement of Revenue Income and Expenditure | 65 | 729 |
| | 65 | 729 |

The termination benefits above relate to settlements with five staff members during 2025 (2024: seven staff members).

Apart from the payments outlined above, no added years were granted termination. The value of enhanced pension arrangements was €nil.

Legal costs of €nil (2024: €41,562) were incurred in relation to concluding the termination agreements.

## Note 7 Employment

### Employment levels at 31 December by Sector and Care Group expressed as whole time equivalents (WTEs):*

| | 2025** | 2024* |
|---|---|---|
| Acute Hospital Services | 45,394 | 43,675 |
| Community Health and Wellbeing | 351 | 372 |
| Mental Health | 10,319 | 10,217 |
| Primary Care | 11,471 | 10,973 |
| Disabilities | 4,672 | 4,506 |
| Older Persons | 12,750 | 13,013 |
| Regional Service Support Functions | 1,782 | 1,868 |
| National Services and Central Functions | 9,024 | 9,169 |
| **Total HSE employees** | 95,763 | 93,793 |
| Section 38 Acute Hospitals | 34,961 | 34,506 |
| Section 38 Voluntary Agencies | 20,937 | 19,969 |
| **Sub-total Section 38 Sector employment levels*** ** | 55,898 | 54,475 |
| **Total Health Sector Employment levels (WTE)** | 151,661 | 148,268 |

*Source: Health Service Personnel Census*

* *All figures are calculated to 2 decimals and expressed as whole-time equivalents (WTE) under a methodology as set out by the Department of Health*

** *As a result of a reorganisation within the HSE, some Care Groupings have been amended and are reflected above.*

*** *Health Sector staffing figures relate to direct employment levels as returned through the Health Service Personnel Census (HSPC) for the public health sector (HSE and Section 38 Voluntary Hospitals and Agencies).*

### Additional Analysis – Department of Expenditure and Reform Circular 13/2014 requirement

The number of HSE employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears, and excluding employer PRSI, employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards are as follows:

***Pay Band (Number of Staff)****

| | 2025 | 2024 |
|---|---|---|
| €60,001 to €70,000 | 15,542 | 15,471 |
| €70,001 to €80,000 | 12,279 | 10,766 |
| €80,001 to €90,000 | 7,230 | 5,850 |
| €90,001 to €100,000 | 4,005 | 3,355 |
| €100,001 to €110,000 | 2,378 | 1,992 |
| €110,001 to €120,000 | 1,281 | 1,089 |
| €120,001 to €130,000 | 801 | 758 |
| €130,001 to €140,000 | 528 | 455 |
| €140,001 to €150,000 | 341 | 300 |
| €150,001 to €160,000 | 246 | 194 |
| €160,001 to €170,000 | 152 | 143 |
| €170,001 to €180,000 | 126 | 124 |
| €180,001 to €190,000 | 125 | 101 |
| €190,001 to €200,000 | 101 | 106 |
| €200,001 to €210,000 | 75 | 144 |
| €210,001 to €220,000 | 106 | 109 |
| €220,001 to €230,000 | 114 | 124 |

| | 2025 | 2024 |
|---|---|---|
| €230,001 to €240,000 | 108 | 119 |
| €240,001 to €250,000 | 137 | 171 |
| €250,001 to €260,000 | 157 | 194 |
| €260,001 to €270,000 | 215 | 182 |
| €270,001 to €280,000 | 215 | 272 |
| €280,001 to €290,000 | 327 | 236 |
| €290,001 to €300,000 | 307 | 185 |
| €300,001 to €310,000 | 171 | 132 |
| €310,001 to €320,000 | 133 | 95 |
| €320,001 to €330,000 | 110 | 80 |
| €330,001 to €340,000 | 88 | 86 |
| €340,001 to €350,000 | 86 | 50 |
| €350,001 to €360,000 | 50 | 34 |
| €360,001 to €370,000 | 42 | 30 |
| €370,001 to €380,000 | 35 | 24 |
| €380,001 to €390,000 | 22 | 13 |
| €390,001 to €400,000 | 23 | 16 |
| €400,001 to €410,000 | 16 | 11 |
| €410,001 to €420,000 | 3 | 7 |
| €420,001 to €430,000 | 9 | 12 |
| €430,001 to €440,000 | 11 | 3 |
| €440,001 to €450,000 | 2 | 6 |
| €450,001 to €460,000 | 5 | 4 |
| €460,001 to €470,000 | 4 | 1 |
| €470,001 to €480,000 | 3 | 1 |
| €480,001 to €490,000 | 2 | 2 |
| €490,001 to €500,000 | 4 | 2 |
| €500,001 to €510,000 | 0 | 1 |
| €510,001 to €520,000 | 2 | 0 |
| €520,001 to €530,000 | 2 | 0 |
| €530,001 to €540,000 | 0 | 2 |
| €540,001 to €550,000 | 0 | 1 |
| €550,001 to €560,000 | 0 | 1 |
| €560,001 to €570,000 | 0 | 2 |
| €590,001 to €600,000 | 1 | 0 |
| €600,001 to €610,000 | 0 | 1 |
| €640,001 to €650,000 | 0 | 1 |
| €660,001 to €670,000 | 1 | 0 |
| €690,001 to €700,000 | 0 | 1 |
| €730,001 to €740,000 | 2 | 0 |
| €790,001 to €800,000 | 1 | 0 |
| €810,001 to €820,000 | 1 | 0 |
| €900,001 to €910,000 | 1 | 0 |
| Total HSE employees | 47,726 | 43,059 |

* *The HSE does not have a fully integrated payroll system and this disclosure which is required by DPER circular 13/2014 has therefore been prepared from multiple payroll systems across HSE areas.*

## Note 8 Non Pay Expenditure*

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| **Clinical** | | |
| Drugs and Medicines (excl. demand led schemes) | 622,641 | 522,298 |
| Less: Rebate from Pharmaceutical Manufacturers** | (21,726) | (18,340) |
| Net Cost Drugs and Medicines (excl. demand led schemes) | 600,915 | 503,958 |
| Blood/Blood Products | 41,222 | 38,276 |
| Medical Gases | 20,786 | 23,917 |
| Medical/Surgical Supplies | 421,295 | 503,952 |
| Other Medical Equipment | 332,143 | 216,849 |
| X-Ray/Imaging | 113,553 | 115,654 |
| Laboratory | 239,540 | 229,795 |
| Professional Services (e.g. therapy costs, radiology, etc.) | 368,098 | 370,498 |
| Education and Training | 80,214 | 99,108 |
| | 2,217,766 | 2,102,007 |
| **Transport and Ambulance Services** | | |
| Patient Transport | 96,371 | 96,739 |
| Vehicles Running Costs | 29,295 | 31,136 |
| Transport and Logistical relating to purchase of PPE | 2,352 | 4,660 |
| | 128,018 | 132,535 |
| **Primary Care and Medical Card Schemes** | | |
| Pharmaceutical Services | 3,556,082 | 3,312,369 |
| Less: Rebate from Pharmaceutical Manufacturers** | (457,795) | (404,534) |
| Less: Prescription Levy Charges | (67,281) | (67,568) |
| Net Cost Pharmaceutical Services | 3,031,006 | 2,840,267 |
| Doctors' Fees and Allowances | 1,058,643 | 968,658 |
| Pension Payments to Former District Medical Officers/Dependents | 726 | 1,216 |
| Dental Treatment Services Scheme | 68,754 | 69,982 |
| Community Ophthalmic Services Scheme | 27,312 | 25,945 |
| Cash Allowances (Blind Welfare, Mobility, etc.) | 44,561 | 29,279 |
| *Capitation Payments:* | | |
| Treatment Abroad Schemes and Related Expenditure | 69,383 | 60,410 |
| Intellectual/Physical Disabilities, Psychiatry, Therapeutic Services, etc. | 654,562 | 579,436 |
| Elderly and Non-Fair Deal Nursing Home Payments | 255,599 | 198,967 |
| Rehabilitative and Vocational Training | 11,210 | 19,738 |
| Respite Beds | 36,305 | 37,602 |
| | 5,258,061 | 4,831,500 |
| **Other Client/Patient Services** | | |
| Professional Services, e.g. care assistants, childcare contracted services, etc. | 34,309 | 29,637 |
| Education and Training | 5,742 | 4,037 |
| | 40,051 | 33,674 |
| **Grants to Outside Agencies** | | |
| Revenue Grants to Outside Agencies (Appendix 1) | 8,361,100 | 7,697,457 |
| | 8,361,100 | 7,697,457 |

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| **Housekeeping** | | |
| Catering | 108,492 | 101,169 |
| Heat, Power and Light | 121,098 | 122,281 |
| Cleaning and Washing | 201,914 | 186,179 |
| Furniture, Crockery and Hardware | 40,430 | 30,546 |
| Bedding and Clothing | 11,829 | 16,684 |
| | 483,763 | 456,859 |
| **Office and Administration Expenses** | | |
| Maintenance | 207,668 | 202,701 |
| Finance Costs | 4,463 | 4,362 |
| Prompt Payment Interest and Compensation | (223) | 2,789 |
| Insurance | 13,847 | 12,772 |
| Audit | 707 | 707 |
| Legal and Professional Fees | 241,133 | 198,665 |
| Bad and Doubtful Debts | 31,765 | 26,856 |
| Education and Training | 27,550 | 27,295 |
| Travel and Subsistence | 87,160 | 97,773 |
| Vehicle Costs | 8,950 | 2,762 |
| Office Expenses | 203,886 | 216,984 |
| Property Rent and Water Rates | 166,369 | 150,707 |
| Computers and Systems Maintenance | 180,941 | 158,225 |
| | 1,174,216 | 1,102,598 |
| **Other Operating Expenses** | | |
| Licences | 948 | 1,063 |
| Sundry Expenses | 13,432 | 13,666 |
| Burial Expenses | 103 | 116 |
| Recreation (Residential Units) | 2,384 | 2,242 |
| Materials for Workshops | 2,728 | 6,379 |
| Meals on Wheels Subsidisation | 1,545 | 1,475 |
| Ex Gratia Payments to Patients | 28 | 0 |
| Refunds | 1,313 | 384 |
| | 22,481 | 25,325 |

* *Note 1(b) provides additional analysis in respect of material year on year increases*

** *In respect of IPHA Agreement and special arrangements for specific drugs and medicines.*

## Note 9 The Health (Repayment Scheme) Act 2006

The Health (Repayment Scheme) Act 2006 provides the legislative basis for the repayment of what has been referred to as 'long stay charges', which were incorrectly levied on persons with full medical card eligibility prior to 14 July 2005. The scheme allows for the repayment of charges to the following people:

- Living people who were wrongly charged at any time since 1976
- The estates of people who were wrongly charged and died on or after 9 December 1998

A special account was set up which is funded by monies provided by the Oireachtas and from which repayments are made. An amount of €0.5m was set aside in 2025 for this purpose but not expended. The majority of this funding refers to a provision for payments that may arise as a result of follow-on claims and offer acceptances.

The scheme closed to new applicants on 31 December 2007. 14,000 claims have been received in respect of living patients and nearly 27,000 claims in respect of estates. Up to 31 December 2025, 20,304 claims were paid. As at December 2024, there were no outstanding claims being processed to offer stage under the scheme. €0.5m has been provided in the HSE's 2026 budget to fund repayments for outstanding claims and associated administrative costs.

The cumulative total expenditure of the scheme (including administrative costs) to 31 December 2025 is €485.58m

In 2025, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Repayments Scheme:

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Pay | 0 | 0 |
| Non Pay | | |
| Repayments to Patients** | 0 | 0 |
| | 0 | 0 |
| Office Expenses* | 0 | (2) |
| Total Non Pay | 0 | (2) |
| Total | 0 | (2) |

* *Bank interest income received in 2025 in the amount of €0.3k (2024: €2k).*

## Note 10 The Hepatitis C Compensation Tribunal (Amendment) Act 2006

The Hepatitis C Compensation Tribunal (Amendment) Act 2006 established a statutory scheme to address insurance difficulties experienced by persons infected with Hepatitis C and HIV through the administration within the State of blood and blood products. This scheme addresses the problems faced by these persons due to their inability to purchase mortgage protection and life assurance policies as a result of contaminated blood products being administered to them. The scheme covers the insurance risk, regardless of any other medical conditions these persons may have, when payment is made of the standard premium that an uninfected person of the same age and gender would be entitled to.

The overall cost over the lifetime of the scheme was originally estimated at €90m.The cumulative expenditure on the insurance scheme to 31 December 2025 was €16.5m.

In 2025, the following expenditure has been charged to the Statement of Revenue Income and Expenditure in respect of the Insurance Scheme:

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Pay | 74 | 96 |
| | | |
| Non Pay | | |
| Payments of premium loadings | 495 | 523 |
| Payments of benefits underwritten by HSE | 66 | 438 |
| | 561 | 961 |
| Office Expenses* | 4 | 4 |
| Total Non Pay | 565 | 965 |
| Total** | 639 | 1,061 |

* *All expenditure in relation to the Hepatitis C Compensation Tribunal (Amendment) Act 2006 is included in HSE expenditure.*

** *These costs are included in the Hepatitis C Insurance Scheme Special Account. Other Hepatitis C Costs are included in the Hepatitis C Special Account and the Hepatitis C Reparation Account.*

## Note 11 State Claims Agency

Since 1 July 2009, the HSE is funded for claims processed by the State Claims Agency under the terms of the Clinical Indemnity Scheme. From 1 January 2010, the National Treasury Management Agency (Delegation of Functions) Order 2009 extended the State indemnity to personal injury and third party property damage claims against the HSE. Awards paid to claimants under the terms of the scheme are accounted for on a pay-as-you-go basis. The State Claims Agency's best current estimate of the ultimate cost of resolving each claim, includes all foreseeable costs such as settlement amounts, plaintiff legal costs and defence costs such as fees payable to counsel, consultants etc. In 2025, the charge to the Statement of Revenue Income and Expenditure was €405.2m (2024: €417.05m). In accordance with the directions of the Minister for Health, no provision has been made for this liability in the financial statements.

The Estimated Outstanding Liability is revised on a regular basis in light of any new information received for example past trends in settlement amounts and legal costs. At 31 December 2025, the Estimated Outstanding Liability incurred to that date on Active Claims under the Clinical Indemnity Scheme and General Indemnity was €5,160m (2024: €5,039m). Of this €5,160m, approximately €4,426m relates to active claims in respect of clinical care, with the balance of the estimated liability relating to non-clinical care claims. Active claims are those that have been notified to the State Claims Agency through legal process and that have not yet been finalised as at the reporting date.

## Note 12 Long Term Residential Care (incorporating Nursing Homes Support Scheme/Fair Deal)

The Nursing Homes Support Scheme (Fair Deal) commenced in 2009 and phases out the former Nursing Homes Subvention Scheme and the 'contract beds' system for older persons. Under the scheme, people who need long term residential care services have their income and assets assessed, and then contribute up to 80% of assessable income and up to 7.5% per annum of the value of the assets they own, subject to a maximum period of three years in respect of their principal private residence, towards the cost of their care. The HSE pays the balance, if any, of the costs of their care in both registered public and private nursing homes covered under the scheme.

### Costs of Long Term Residential Care (Nursing Homes Support Scheme/Fair Deal)

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Private Nursing Homes | 884,401 | 811,102 |
| Section 39 Agencies | 21,347 | 20,893 |
| Private Nursing Homes Contract Beds and Subvention Payments | 2,453 | 3,100 |
| COVID-19 Temporary Assistance Payment Scheme (TAPS)* | 0 | (415) |
| Temporary Inflation Payment Scheme (TIPS)** | 0 | 368 |
| Pandemic Special Recognition Payment (PSRP)*** | (94) | 11 |
| Resident Safety Improvement Scheme (RSI)***** | (11) | 9,489 |
| Residential Premises Upgrade Scheme (RPU)****** | 9,809 | 0 |
| Total Payments to Private Nursing Homes including Section 39 Agencies | 917,905 | 844,548 |
| Gross NHSS Cost of Public Nursing Homes****** | 398,563 | 380,489 |
| Payments to Section 38 Agencies | 33,916 | 29,761 |
| Nursing Home Fixed and Other Unit Costs | 172,804 | 164,492 |
| Total Long Term Residential Care | 1,523,188 | 1,419,290 |

* **COVID-19 Temporary Assistance Payment Scheme (TAPS)**

*The Temporary Assistance Payment Scheme (TAPS) offered support to private and voluntary nursing homes with additional costs due to COVID-19 to cover the period from 1st March 2020 to the scheme end date on 30th April 2023. The last vouched payment was carried out in November 2024 and the scheme is now concluded.*

*In 2025, the cost of the COVID-19 Temporary Assistance Payment Scheme (TAPS) was €0m (2024: €(0.42m)).*

** **Temporary Inflation Payment Scheme (TIPS)**

*The Temporary Inflation Payment Scheme (TIPS) offered support private and voluntary nursing homes with energy cost increases to cover the period from 1st July 2022 to the scheme end date on 30th June 2023. The last vouched payment was carried out in August 2024 and the scheme is now concluded.*

*In 2025 the cost of the Temporary Inflation Payment Scheme (TIPS) was €0m (2024: €0.37m).*

*** **Pandemic Special Recognition Payment (PSRP)**

*The Pandemic Special Recognition Payment (PSRP) information contained in this note is for employees from private and voluntary nursing homes who, between 1st March 2020 and 30th June 2021, worked in a frontline COVID-19 exposed clinical environment and were eligible under the Government decision for the 'pandemic bonus' of maximum €1,000. In 2025, the cost of the Pandemic Special Recognition Payment (PSRP) for private and voluntary nursing homes was (€.094m) (2024: €0.011m)*

**** **Resident Safety Improvement Scheme (RSI)**

*In January 2024 the Resident Safety Improvement Scheme was introduced. The Resident Safety Improvement Scheme offered support to eligible private and voluntary nursing homes to improve infection prevention and fire safety in compliancy with HIQA Regulation 27 and HIQA Regulation 28. The last vouched payment was carried out in December 2024 and the scheme is now concluded. In 2025, the cost of the Resident Safety Improvement Scheme (RSI) for private and voluntary nursing homes was (€.011m) (2024: €9.49m).*

****** **Residential Premises Upgrade Scheme (RPU)**

*In January 2025 the Nursing Home Residential Premises Upgrade Scheme RPU) was introduced. The Residential Premises Upgrade Scheme offered support to eligible private and voluntary nursing homes to improve premises, ensuring compliance with HIQA Regulation 17. It covered structural works conducted between 1 January 2024 and 14 November 2025. The last vouched payment was carried out in December 2025 and the scheme is now concluded.*

****** **Public nursing homes costs are included under the relevant expenditure headings in the Statement of Revenue Income and Expenditure.**

### *Residents' Contributions*

NHSS recipient contributions for those residents in public homes amounted to €73.16m (2024 €69.75m) and are included in the HSE Financial Statements – Revenue Income and Expenditure Account.

NHSS recipient contributions for those residents in voluntary centres (S38 Organisations) amounted to €9.10m (2024: €7.67m), and is retained by those centres and does not constitute income for the HSE.

### *Additional Income*

Under Section 27 of the Nursing Homes Support Scheme Act 2009, a Schedule of Assets must be submitted to the HSE in respect of a deceased person who received financial support under the Scheme. This is checked to identify and calculate any overpayment of financial support that is repayable to the HSE pursuant to Section 42 of the Act. During 2025 the HSE collected income of €9.87m (2024: €8.97m) in respect of non-declared income and assets of Fair Deal residents.

### *Contract Beds and Subvention Beds*

In 2025, payments of €2.45m (2024: €3.10m) were made in relation to contract beds and nursing home subvention. These schemes are being phased out having had no new entrants since the Nursing Homes Support Scheme commenced in 2009.

### *Expenditure within Public Nursing Homes*

Within the public nursing homes in 2025 there was an additional €172.80m (2024: €164.49m) of costs relating to long term care. These costs related to fixed unit costs and other costs incurred which were in excess of the reimbursed 'money follows the patient' rate paid under the Nursing Homes Support Scheme.

### *NHSS Funded Cost of Public Nursing Homes*

In 2025, the NHSS cost of public nursing homes amounted to €398.56m (2024: €380.49m), these costs are gross and the resident contribution element amounted to €73.16m (2024: €69.75m). The contributions are recognised as income in Long Stay Charges in the HSE Financial Statements – Revenue Income and Expenditure.

## Ancillary State Support

Ancillary State Support is an optional extra feature of the Nursing Homes Support Scheme for people who own property or assets in the State. Instead of a person paying their assessed contribution for care from their own resources, a person can choose to apply for a Nursing Home Loan, to cover the portion of their contribution, which is based on property or land-based assets within the State. The HSE then pays that portion of the cost of care on top of the State Support payment. The loan is paid back to the State following the occurrence of a relevant event, e.g. sale of the asset or death of the person. Repayment of the loan is made to the Revenue Commissioners. In certain cases, repayment of the loan can be deferred. This part of the scheme is designed to protect people from having to sell their home during their lifetime.

The total gross amount of Ancillary State Support advised to Revenue as at 31 December 2025 for recoupment from the commencement of the Nursing Homes Support Scheme (where a relevant and non-relevant event has occurred) was €528.52m, representing 18,046 client loans. As at 31st December 2025 the Revenue Commissioners have advised that they are collecting €488.44m, representing 16,647 clients. The difference accounts for clients where their Nursing Home loan is not due for repayment such as the Further Deferral option, as mentioned above, and also clients who wish to make a voluntary repayment prior to a relevant event occurring. The Revenue Commissioners have confirmed that they had received €408.42m of loan repayments paid in full, representing 14,639 client loans.

The total amount of Nursing Home Loan payments made under the Nursing Homes Support Scheme that are outstanding (i.e. where a repayable amount has not been notified to Revenue for collection – a relevant event has not occurred), as at 31 December 2025 is €235.41m. This amount does not include an adjustment for CPI as a relevant event has not yet occurred.

Ancillary State Support details at 31 December are as follows:

| | 2025 €'000 | 2025 Number of loans | 2024 €'000 | 2024 Number of loans |
|---|---|---|---|---|
| Advised by HSE to Revenue for recoupment | 528,523 | 18,046 | 450,818 | 16,004 |
| Confirmed by Revenue as being paid* | (408,415) | (14,639) | (341,618) | (12,775) |
| Subtotal | 120,108 | 3,407 | 109,200 | 3,229 |
| Not yet advised to Revenue for recoupment | 235,410 | 6,442 | 212,070 | 6,134 |
| Total Ancillary State Support outstanding | 355,518 | 9,849 | 321,270 | 9,363 |

* *Amounts confirmed by Revenue does not include part payments and only includes loans fully repaid.*

## Note 13 Capital Expenditure

### (a) Additions to Fixed Assets

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Service Concession* | – | – |
| Additions to Property, Plant and Equipment (Note 15) Land and Buildings – Other | 661,521 | 514,655 |
| Additions to Property, Plant and Equipment (Note 15) Other than Land and Buildings | 200,908 | 136,508 |
| | 862,429 | 651,163 |
| | | |
| Funded from Department of Health Capital Grant | 846,047 | 617,223 |
| Funded from Department of Health Revenue Grant | 16,382 | 27,543 |
| Funded from Department of Health Capital Grant in previous years** | 0 | 6,397 |
| | 862,429 | 651,163 |

### (b) Analysis of Expenditure Charged to Statement of Capital Income and Expenditure

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Expenditure on HSE's own assets (Capitalised) | 846,047 | 617,223 |
| Expenditure on HSE projects not resulting in property, plant and equipment additions*** | 295,445 | 295,684 |
| Capitalised Interest – PPP Service Concession Arrangements* | 4,712 | 4,417 |
| Total expenditure on HSE Projects charged to capital | 1,146,204 | 917,324 |
| Capital grants to outside agencies (Appendix 1)*** | 359,962 | 475,094 |
| Total Capital Expenditure per Statement of Capital Income and Expenditure | 1,506,166 | 1,392,418 |

* *Relates to Primary Care Centre assets acquired under Public Private Partnership (PPP) service concession arrangements.*

** *Expenditure incurred in prior years but not capitalised.*

*** *Total capital expenditure not capitalised amounts to €660.12m (2024: €775.19m).*

## (c) Analysis of Capital Income from Other Sources

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Income from Government Departments and Other Sources in respect of Capital Projects: | | |
| Sustainable Energy Authority of Ireland | 34,228 | 31,509 |
| Danske Bank Interest Received | 479 | 2,666 |
| Department of Education – contributions towards National Children's Hospital | 2,134 | 2,134 |
| Department of Health – RISF Funding | 0 | 115 |
| Allianz Insurance Claims | 16,611 | 0 |
| IPB Insurance Claims | 7,663 | 0 |
| Ronald McDonald Charity – contribution towards National Children's Hospital | 6,346 | 0 |
| Joe O'Toole Charitable Foundation | 3,750 | 0 |
| St Christopher's Hospice – contribution New Cavan Hospice Unit | 1,642 | 0 |
| JP McManus Benevolent Fund – Pallasgreen Decongregation | 935 | 0 |
| University College Cork – CUCMS and CUH Paediatrics Emergency Dept | 622 | 0 |
| Cystic Fibrosis Ireland – Adult Unit Merlin Park | 562 | 0 |
| Homestead – Waterford Hospice Contribution | 500 | 0 |
| Clarecare – contribution Bushy Park Addiction Treatment Centre Ennis | 240 | 0 |
| Donegal Hospice – contribution towards Hospice Extension | 100 | 0 |
| Other Miscellaneous Income | 2,030 | 2,415 |
| Total Capital Income from Other Sources | 77,842 | 38,839 |

## Note 14 Proceeds of Disposal of Fixed Asset Account

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Gross Proceeds of all Disposals in year | 8,854 | 4,145 |
| Less: Net Expenses Incurred on Disposals | (100) | (21) |
| Net Proceeds of Disposal | 8,754 | 4,124 |
| Less: Application of Proceeds | (8,754) | (4,124) |
| Movement in the year | 0 | 0 |
| At 1 January | 38 | 38 |
| Balance at 31 December | 38 | 38 |

## Note 15 Property, Plant and Equipment

| | Land* €'000 | Buildings**/*** €'000 | Work in Progress (L&B)** €'000 | Motor Vehicles €'000 | Equipment €'000 | Work in Progress (P&E) €'000 | Total 2025 €'000 |
|---|---|---|---|---|---|---|---|
| **Cost/Valuation** | | | | | | | |
| At 1 January 2025 | 1,643,941 | 5,996,857 | 573,194 | 147,467 | 1,718,674 | 53,697 | 10,133,830 |
| Additions | 295 | 64,979 | 596,247 | 4,450 | 107,621 | 88,837 | 862,429 |
| Transfers from Work in Progress | 0 | 2,135 | (2,135) | 15,236 | 4,608 | (19,844) | 0 |
| Disposals/Write offs | (7,177) | (6,733) | (2,164) | (3,055) | (11,150) | (480) | (30,759) |
| At 31 December 2025 | 1,637,059 | 6,057,238 | 1,165,142 | 164,098 | 1,819,753 | 122,210 | 10,965,500 |
| **Depreciation** | | | | | | | |
| Accumulated Depreciation at 1 January 2025 | 0 | 2,146,736 | 0 | 101,884 | 1,377,960 | 0 | 3,626,580 |
| Charge for the Year | 0 | 138,974 | 0 | 21,546 | 99,318 | 0 | 259,838 |
| Disposals/Write offs | 0 | (3,410) | 0 | (2,948) | (9,497) | 0 | (15,855) |
| At 31 December 2025 | 0 | 2,282,300 | 0 | 120,482 | 1,467,781 | 0 | 3,870,563 |
| **Net Book Values** | | | | | | | |
| At 1 January 2025 | 1,643,941 | 3,915,220 | 508,095 | 45,583 | 340,714 | 53,697 | 6,507,250 |
| At 31 December 2025 | 1,637,059 | 3,774,938 | 1,165,142 | 43,616 | 351,972 | 122,210 | 7,094,937 |

* *The current carrying value of land amounting to €1.637bn held by the HSE at 31 December 2025 is based on the 2002 Department of Health Valuation rates.*

** *A reclassification between Buildings and Work in Progress (L&B) balances of 31st December 2024 in the amount of €65.1m has been made and is reflected in the 1st January 2025 balances above.*

*** *Building assets held under Finance Leases/Service Concession Arrangements*

| | 2025 €'000 Finance Lease | 2024 €'000 Finance Lease | 2025 €'000 Service Concession* | 2024 €'000 Service Concession* | 2025 €'000 Total | 2024 €'000 Total |
|---|---|---|---|---|---|---|
| Cost | 45,824 | 45,824 | 165,217 | 165,217 | 211,041 | 211,041 |
| Accumulated Depreciation at 1 January | (35,661) | (33,533) | 0 | 0 | (35,661) | (33,533) |
| Depreciation charged for the year | (2,600) | (2,128) | 0 | 0 | (2,600) | (2,128) |
| Net Book Values at 31 December | 7,563 | 10,163 | 165,217 | 165,217 | 172,780 | 175,380 |

* *Relates to Primary Care Centre (PCC) assets acquired under Public Private Partnership (PPP) service concession arrangements. All fourteen PCC sites have reached service commencement.*

*PCC Assets are not depreciated where they have been acquired or are managed under service concession agreements which guarantee residual useful lives and operating capacity at the end of the concession term that would be equivalent to that of the asset when it was first commissioned.*

## Note 16 Inventories

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Medical, Dental and Surgical Supplies | 50,434 | 48,057 |
| Laboratory Supplies | 9,743 | 9,292 |
| Pharmacy Supplies | 42,527 | 41,984 |
| High Tech Pharmacy Inventories | 35,836 | 39,288 |
| Pharmacy Dispensing Inventories | 397 | 397 |
| Blood and Blood Products | 1,805 | 1,657 |
| Vaccine Inventories | 41,889 | 41,037 |
| Household Services | 7,331 | 7,697 |
| Stationery and Office Supplies | 3,561 | 2,980 |
| Sundries | 709 | 260 |
| | 194,232 | 192,649 |

## Note 17 Trade and Other Receivables

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Receivables: Patient Debtors – Private Facilities in Public Hospitals | 73,882 | 85,786 |
| Prepayments and Accrued Income | 123,228 | 104,248 |
| Department of Health (DoH) Debtor (Note 3a) | 275,141 | 277,945 |
| Department of Children, Disability and Equality (DCDE) Debtor (Note 3a) | 6,702 | 3,538 |
| Pharmaceutical Manufacturers | 231,419 | 202,272 |
| Payroll Technical Adjustment | 9,125 | 10,964 |
| Additional Superannuation Contributions (ASC) Deductions from Staff | 10,596 | 12,162 |
| Property Purchase Deposits | 33,471 | 76,163 |
| Local Authorities | 891 | 830 |
| Payroll Advances | 6,191 | 22,181 |
| Voluntary Hospitals – Grant Funding Advances | 191,548 | 112,201 |
| Sundry Receivables | 112,666 | 82,410 |
| | 1,074,860 | 990,700 |

## Note 18 Creditors (amounts falling due within one year)

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Finance Leases | 3,749 | 3,660 |
| Service Concession Liability | 5,155 | 4,825 |
| Payables – Revenue | 455,745 | 261,358 |
| Payables – Capital | 8,657 | 52,696 |
| Accruals Non Pay – Revenue | 1,215,425 | 1,048,985 |
| Accruals Non Pay – Capital | 10,337 | 9,799 |
| Accruals – Grants to Voluntary Hospitals and Outside Agencies | 698,726 | 713,462 |
| Provisions Non Pay – Revenue | 71,699 | 52,990 |
| Accruals Pay | 862,084 | 777,537 |
| Taxes and Social Welfare | 262,118 | 269,747 |
| Department of Public Expenditure, NDP Delivery and Reform – Single Public Service Pension Scheme | 63 | 6,877 |
| Lottery Grants Payable* | 214 | 139 |
| Sundry Payables | 9,906 | 26,016 |
| | 3,603,878 | 3,228,091 |

* *The HSE administers the disbursement of National Lottery grants for local programmes under the National Lottery's Health and Welfare Funded Schemes. The balance represents funding approved but not yet disbursed to grant recipients at year end.*

## Note 19 Creditors (amounts falling due after more than one year)

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Finance Leases | 11,660 | 14,404 |
| Service Concession Liability | 121,743 | 126,785 |
| Total Finance Lease obligations | 133,403 | 141,189 |

## Note 20 Deferred Income

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Deferred Income comprises the following: | | |
| *Department of Health Revenue Funding deferred (Note 3)* | | |
| Department of Health Initiatives deferred to subsequent years | 4,100 | 39,000 |
| Total Department of Health Deferral | 4,100 | 39,000 |
| | | |
| *Other Deferred Income:* | | |
| Donations and bequests* | 20,422 | 20,970 |
| Grant Funding from the State and other bodies | 29,346 | 21,114 |
| Funding for specific capital projects | 4,353 | 21,145 |
| General | 888 | 5,587 |
| **Balance at 31 December** | 59,109 | 107,816 |

**Unspent income arising from donations and bequests where the purposes to which money may be applied has been specified but the related expenditure has not been incurred.*

## Note 21 Net Cash Inflow from Operating Activities

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Deficit for the current year | (1,001,165) | (760,785) |
| Capital element of lease payments charged to revenue | 2,655 | 2,566 |
| Less: Interest received | (409) | (2,494) |
| Purchase of equipment charged to Statement of Revenue Income and Expenditure | 16,382 | 27,543 |
| Finance Costs charged to Statement of Revenue Income and Expenditure | 517 | 594 |
| Decrease in Inventories | (1,583) | (2,458) |
| Decrease/(Increase) in Trade and Other Receivables | (84,161) | 281,457 |
| (Decrease)/Increase in Creditors (falling due within one year) | 418,870 | (108,530) |
| Revenue Reserves – transfer of Deficit in accordance with Section 33(3) of the Health Act, 2004, as amended | 760,785 | 574,612 |
| Share Revaluation | 9 | (253) |
| Increase in Deferred Income | (48,707) | 16,100 |
| Net Cash Inflow from Operating Activities | 63,193 | 28,352 |

## Note 22 Commitments

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| *Capital Commitments* | | |
| Future Property, Plant and Equipment purchase commitments: | | |
| Within one year | 1,600,294 | 1,493,072 |
| After one but before five years | 4,257,839 | 3,711,118 |
| | 5,858,133 | 5,204,190 |
| | | |
| Contracted for, but not provided for, in the financial statements | 1,275,930 | 1,552,150 |
| Included in the Capital Plan, but not contracted for | 4,582,203 | 3,652,040 |
| | 5,858,133 | 5,204,190 |

*The HSE has a multi-annual Capital Investment Plan which prioritises expenditure on capital projects in line with goals in the Corporate Plan and the Annual Service Plan. The commitments identified above are in respect of the total cost of projects for which specific funding budgets have been approved at year end. These commitments may involve costs in years after 2025 for which budgets have yet to be approved and are therefore estimated.*

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| *Operating Lease Commitments* | | |
| Operating lease rentals (charged to the Statement of Revenue Income and Expenditure) | | |
| Land and Buildings | 121,704 | 115,001 |
| Motor Vehicles | 152 | 85 |
| Equipment | 130 | 1,210 |
| | 121,986 | 116,296 |

The HSE has the following total amounts payable under non-cancellable operating leases, split between amounts due:

| | Land and Buildings 2025 €'000 | Other 2025 €'000 | Total 2025 €'000 | Total 2024 €'000 |
|---|---|---|---|---|
| Within one year | 95,924 | 503 | 96,427 | 102,054 |
| In the second to fifth years inclusive | 354,502 | 740 | 355,242 | 372,872 |
| In over five years | 990,179 | 1 | 990,180 | 1,127,098 |
| | 1,440,605 | 1,244 | 1,441,849 | 1,602,024 |

| *Public Private Partnership Forward Commitments* | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Nominal Amount: | | |
| Service Concession Arrangement – Primary Care Centres (14 sites bundle) | 153,264 | 161,354 |

These commitments incorporate facilities management services, operational, and lifecycle costs, for the remaining life of the agreement. They are not discounted to present value.

## Finance Lease Commitments

The future minimum lease payments at 31 December are as follows:

| | 2025 €'000 Finance Lease | 2024 €'000 Finance Lease | 2025 €'000 Service Concession* | 2024 €'000 Service Concession* |
|---|---|---|---|---|
| Not later than one year | 4,160 | 4,160 | 9,324 | 9,153 |
| Later than one year but not later than five years | 12,310 | 15,470 | 28,245 | 37,457 |
| Later than five years | 0 | 0 | 129,809 | 129,809 |
| Total Gross Payments | 16,470 | 19,630 | 167,378 | 176,419 |
| Less: Finance Charges | (1,061) | (1,566) | (40,481) | (44,809) |
| Carrying Amount of Liability | 15,409 | 18,064 | 126,897 | 131,610 |
| Classified as: | | | | |
| – Creditors (amounts falling due within one year) | 3,749 | 3,660 | 5,155 | 4,825 |
| – Creditors (amounts falling due after more than one year) | 11,660 | 14,404 | 121,742 | 126,785 |

* *The value of the PCC asset and the service concession liability is recognised as assets and liabilities in the Statement of Financial Position at an amount of €165.2m which is equal to the present value of the minimum lease payments. In line with FRS 102, the effective interest rate is used to discount the future construction related liabilities arising from concession agreements. The carrying amount of the liability at 31 December 2025 is €126.90m.*

## Note 23 Property

The HSE estate comprises 2,690 properties.

| Title to the properties can be analysed as follows: | 2025 Number of Properties | 2024 Number of Properties |
|---|---|---|
| Freehold | 1,584 | 1,596 |
| Leasehold | 1,106 | 1,101 |
| Total Properties | 2,690 | 2,697 |
| | | |
| Primary utilisation of the properties can be analysed as follows: | | |
| Delivery of health and personal social services | 2,587 | 2,599 |
| Health Business Services and Support (including medical card processing etc.) | 103 | 98 |
| Total Properties | 2,690 | 2,697 |

*During the year there were 66 property additions to the healthcare estate and 73 properties were removed through both disposals and lease terminations. The net result is an decrease of 7 healthcare properties during 2025. The total number of properties in the HSE healthcare estate at the end of 2025 has been impacted by a combination of routine estate management activities as well as the requirements of specific key healthcare strategies to deliver ongoing rollout of primary care centres, enhanced community care and relocation of disability services to community settings.*

## Note 24 Taxation

The HSE carried out a self-review of tax compliance in respect of Employment Tax and VAT for 2022 with external specialist tax assistance which was completed and submitted to Revenue in July 2024. The self-review was focused on material tax risks in these areas. The liability to taxes identified in the course of the self-review for 2022 amounted to €1,818,629 (including interest) and was set out in a Voluntary Disclosure made to Revenue. The amount represents 0.01% of the overall tax paid by the HSE for that year. Revenue are currently conducting an on-going audit of this submission in relation to one HSE legacy area. The HSE has a dedicated in-house tax team resourced by tax professionals with access to external advisors where necessary. The HSE remains committed to exemplary tax compliance.

## Note 25 Contingent Liabilities

### General

The HSE is involved in a number of claims involving legal proceedings which may generate liabilities, depending on the outcome of the litigation. The HSE has insurance cover for professional indemnity, fire and specific all risk claims. In most cases, such insurance would be sufficient to cover all costs, but this cannot be certain due to indemnity limits and certain policy conditions. The financial effects of any uninsured contingencies have not been provided for in the financial statements.

### Clinical Indemnity Scheme

Details of the contingent liability in respect of the Clinical Indemnity Scheme are set out in Note 11.

## Note 26 Contingent Asset

### Bonded Payments by the National Paediatric Hospital Development Board (NPHDB)

The HSE has provided the NPHDB with funding received from the Department of Health in respect of payments under bond made to the principal contractor for the build of the New Children's Hospital. These payments under bond were required to be made as part of an agreed dispute process between the NPHDB and the contractor. This dispute process is being arbitrated through the High Court. The HSE has been advised that this bond is repayable to the HSE and in turn to the Department of Health and on that basis is being disclosed as a contingent asset, but is not recorded in the financial statements.

## Note 27 Related Party Transactions

The Health Service Executive adopts procedures in accordance with the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies, the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001, in relation to the disclosure of interests of the Health Service Executive. These procedures have been adhered to by the HSE during the year. A number of interests were noted by board members. It was deemed that none of the interests disclosed have a material commercial and/or financial impact on the HSE. No board members disclosed gifts or hospitality offered by external bodies in the last twelve months. No board members noted any contractual relationship with the HSE and no board members noted any other conflicts not covered elsewhere.

### Key Management Personnel

The SLT, along with the Board, is considered to be key management personnel. The total remuneration for all members, including those appointed or who resigned during the year, is €4.4m (2024: €4.3m).

One member of the SLT is currently on secondment from another position. The Chief Clinical Officer (CCO) has been seconded from Mercy Hospital Cork to the HSE since 3rd March 2020.

All members of the SLT who receive remuneration are enrolled in the approved HSE pension schemes. In the case of the CCO, they are part of the Voluntary Hospitals Superannuation Scheme. Their pension entitlements are limited to the standard benefits offered by these schemes.

Three members of the HSE Board are also members of the Children's Health Ireland (CHI) Board, the Chairperson and two ordinary members having been appointed by the Minister for Health in May and July 2025.

The Board members are in receipt of fees. There are two exceptions (not in receipt of fees) due to the "one person, one salary" rule, and one person has opted not to take a fee or expenses. Other than disclosed in Note 2, all other key management who are in receipt of remuneration, comprise of fees and expenses only.

## Note 28 Approval of Financial Statements

The financial statements were approved by the Board on 27 May 2026.

# Appendix 1

## Revenue Grants and Capital Grants**

### Analysis of Grants to Outside Agencies in Note 8 and Note 13

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| **Total Grants under €100,000** | **65,358** | **1,403** | **66,761** | **70,944** |
| **Grants €100,000 or more each** | | | | |
| A Ghra Homecare Services Ltd. | 1,494 | | 1,494 | 1,449 |
| Ability West Ltd. | 42,819 | | 42,819 | 38,318 |
| Abode Hostel and Day Centre | 1,768 | | 1,768 | 1,561 |
| Access Nursing Ltd. | 176 | | 176 | 145 |
| ACET Ireland | 396 | | 396 | 311 |
| Acquired Brain Injury Ireland (formerly Peter Bradley Foundation) | 18,475 | | 18,475 | 16,628 |
| Active Connections CLG | 945 | | 945 | 719 |
| Active Retirement Ireland | 444 | | 444 | 387 |
| Acts of Compassion Ministries | 143 | | 143 | 138 |
| Addiction Response Crumlin (ARC) | 1,079 | | 1,079 | 1,028 |
| Affinity Plus Home Support Ltd. | 855 | | 855 | 925 |
| Africare Agency | 156 | | 156 | 0 |
| After Schools Education & Support Programme (ASESP) | 101 | | 101 | 41 |
| Aftercare Recovery Group | 114 | | 114 | 110 |
| Age Action Ireland | 1,243 | | 1,243 | 996 |
| Age and Opportunity | 713 | | 713 | 645 |
| Age Friendly Ireland | 108 | 4 | 112 | 125 |
| ÁiseannaTacaíochta | 3,886 | | 3,886 | 3,656 |
| Aiséirí | 2,856 | | 2,856 | 2,888 |
| AK Inspired | 880 | | 880 | 154 |
| AKIDWA | 185 | | 185 | 187 |
| Alcohol Action Ireland | 318 | | 318 | 277 |
| Alcohol Forum Ireland | 231 | | 231 | 227 |
| All About Healthcare t/a The Care Team | 2,789 | | 2,789 | 2,910 |
| All In Care | 5,905 | | 5,905 | 6,042 |
| All Ireland Institute of Hospice & Palliative Care (AIIHPC) | 447 | | 447 | 582 |
| ALONE | 12,735 | | 12,735 | 9,854 |
| Alpha One Foundation | 137 | | 137 | 116 |
| Alpine Healthcare | 2,075 | | 2,075 | 1,838 |
| Alzheimer Society of Ireland | 22,286 | 193 | 22,479 | 21,252 |
| An Saol Foundation | 697 | | 697 | 594 |
| An Siol | 144 | | 144 | 168 |
| Ana Liffey Drug Project | 5,074 | | 5,074 | 3,515 |
| Anam Cara | 105 | | 105 | 99 |
| Anne Sullivan Foundation for Deaf/Blind | 912 | 31 | 943 | 958 |
| Ann's Home Care Ireland | 32,996 | | 32,996 | 31,982 |
| APP Training Services | 0 | | 0 | 1,611 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Applewood Homecare | 7,679 | | 7,679 | 6,432 |
| Aras Mhuire Day Care Centre (North Tipperary Community Services) | 436 | | 436 | 425 |
| ARC Cancer Support Centre | 838 | | 838 | 665 |
| Ard Aoibhinn Centre | 5,987 | | 5,987 | 6,472 |
| Ard Curam Day Centre | 617 | | 617 | 65 |
| Ardee Day Care Centre | 337 | | 337 | 375 |
| Arlington Novas Ireland | 5,220 | | 5,220 | 5,250 |
| Arthritis Ireland | 219 | | 219 | 209 |
| AsIAm | 2,313 | | 2,313 | 563 |
| ASPIRE Autism Spectrum Association of Ireland | 367 | | 367 | 366 |
| Associated Charities Trust | 272 | | 272 | 265 |
| Association of Parents and Friends of The Mentally Handicapped | 1,728 | | 1,728 | 1,498 |
| Asthma Society of Ireland | 531 | | 531 | 457 |
| Athlone Community Services Council Ltd. | 347 | | 347 | 328 |
| Athlone Family Resource Centre | 175 | | 175 | 170 |
| Atlantic Care | 2,603 | | 2,603 | 471 |
| Attuned Programmes Ireland Ltd. | 374 | | 374 | 812 |
| Aurora (St Patrick's Centre) | 23,624 | | 23,624 | 21,923 |
| Autism Assistance Dogs Ireland | 103 | | 103 | 14 |
| Autism Initiatives Group | 7,144 | | 7,144 | 6,721 |
| Autism Support Louth & Meath | 169 | | 169 | 126 |
| Avista | 180,548 | 1,200 | 181,748 | 163,459 |
| Aware | 816 | | 816 | 534 |
| Baile Mhuire Recuperative Unit for the Elderly | 1,318 | | 1,318 | 210 |
| Ballinasloe Social Services | 267 | 25 | 292 | 206 |
| Ballincollig Senior Citizens Club Ltd. | 602 | | 602 | 558 |
| Ballyfermot Advanced Project Ltd. | 492 | | 492 | 469 |
| Ballyfermot Chapelizod Partnership | 617 | | 617 | 618 |
| Ballyfermot Local Drug and Alcohol Task Force CLG | 237 | | 237 | 148 |
| Ballyfermot Star Ltd. | 456 | | 456 | 477 |
| Ballyhoura Development | 331 | | 331 | 393 |
| Ballyhoura Rural Services (BRS) | 90 | | 90 | 117 |
| Ballymun Local Drugs Task Force | 332 | | 332 | 296 |
| Ballymun Youth Action Project (YAP) | 896 | | 896 | 787 |
| Ballyphehane and Togher Community Resource Centre | 158 | | 158 | 243 |
| Ballyphehane Community Association | 122 | | 122 | 64 |
| Bandon Geriatric & Community Council | 111 | | 111 | 143 |
| Bantry Rural Partnership | 328 | | 328 | 203 |
| Barnardos | 1,236 | | 1,236 | 1,162 |
| Barretstown Camp | 393 | | 393 | 417 |
| Barrow Valley Enterprises for Adult Members with Special Needs Ltd. (BEAM) | 5,101 | | 5,101 | 4,279 |
| Baycare Health | 423 | | 423 | 0 |
| Baylam Home Healthcare | 8,684 | | 8,684 | 8,323 |
| Be Independent Home Care | 13,924 | | 13,924 | 11,417 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Beaufort Day Care Centre | 80 | 12 | 92 | 262 |
| Beaumont Hospital | 647,637 | 50,340 | 697,977 | 621,957 |
| Beech Park Nursing Home | 379 | | 379 | 353 |
| Behaviour Detectives Ltd., Kilkenny | 120 | | 120 | 153 |
| Belmont Care | 0 | | 0 | 316 |
| Belong to Youth Services | 237 | | 237 | 248 |
| Bergerie Trust | 246 | 1 | 247 | 245 |
| Best Home Care Services | 1,357 | | 1,357 | 1,381 |
| Better at Home | 2,140 | | 2,140 | 449 |
| Better Living Homecare | 2,502 | | 2,502 | 1,677 |
| Black Therapists Ireland | 124 | | 124 | 0 |
| Blakestown and Mountview Youth Initiative (BMYI) | 575 | | 575 | 491 |
| Blanchardstown and Inner City Home Helps | 3,216 | | 3,216 | 2,936 |
| Blanchardstown Local Drugs Task Force | 456 | | 456 | 437 |
| Blanchardstown Youth Service | 0 | | 0 | 163 |
| Bloomfield Hospital | 2,515 | | 2,515 | 2,090 |
| Bluebird Care | 69,505 | | 69,505 | 60,879 |
| Bluestack Special Needs Foundation | 408 | | 408 | 305 |
| Bodywhys The Eating Disorder Association of Ireland | 452 | | 452 | 530 |
| Bon Secours Cork and Tralee | 247 | | 247 | 3,198 |
| Bon Secours Sisters | 117 | | 117 | 0 |
| Brampton Care Home | 2,042 | | 2,042 | 1,092 |
| Bray Community Addiction Team | 955 | | 955 | 875 |
| Bray Home Help/Care Service Company | 941 | | 941 | 939 |
| Bray Lakers Social and Recreational Club Ltd. | 226 | | 226 | 221 |
| Bray Travellers Group | 133 | | 133 | 98 |
| Breaking Through | 371 | | 371 | 272 |
| Breffni Integrated | 603 | | 603 | 478 |
| Brindley Healthcare | 12,660 | | 12,660 | 9,445 |
| Brothers of Charity Services Ireland | 377,299 | 1,448 | 378,747 | 345,720 |
| Budlite Healthcare Ltd. | 313 | | 313 | 0 |
| Caherciveen Social Services | 369 | | 369 | 457 |
| Cairde | 2,951 | | 2,951 | 2,619 |
| Cairdeas Centre Carlow | 805 | | 805 | 868 |
| Camphill Communities of Ireland | 14,588 | | 14,588 | 13,938 |
| Canal Communities Regional Youth Service | 677 | | 677 | 457 |
| Cancer Care West | 1,124 | | 1,124 | 1,042 |
| Cancer Fund for Children | 0 | | 0 | 2,500 |
| Cappagh National Orthopaedic Hospital | 64,889 | 8,131 | 73,020 | 65,307 |
| Capuchins | 107 | | 107 | 100 |
| Cara House Family Resource Centre | 213 | | 213 | 194 |
| Care About You | 6,043 | | 6,043 | 6,003 |
| Care Alliance Ireland | 205 | | 205 | 139 |
| Care at Home Services Ltd. | 6,641 | | 6,641 | 5,272 |
| Care For Me Ltd. | 1,631 | | 1,631 | 1,694 |
| Care of the Aged, West Kerry | 520 | | 520 | 135 |
| CareBright | 3,714 | | 3,714 | 4,030 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Carechoice Group | 312 | | 312 | 90 |
| Caredoc GP Co-operative | 3,047 | | 3,047 | 23,286 |
| Caregiver's Ireland | 10,299 | | 10,299 | 9,785 |
| Caremark Ireland | 29,512 | | 29,512 | 24,372 |
| Careworld | 21,213 | | 21,213 | 17,352 |
| Carlow County Development Partnership Ltd. | 133 | | 133 | 145 |
| Carlow Day Care Centre (Askea Community Services) | 151 | | 151 | 200 |
| Carlow Regional Youth Service | 161 | | 161 | 132 |
| Carlow Social Services | 473 | | 473 | 360 |
| Carnew Community Care Centre | 194 | | 194 | 212 |
| Carrigaline Family Support Centre | 146 | | 146 | 142 |
| Carriglea Cairde Services Ltd. (formerly Sisters of the Bon Sauveur) | 18,778 | | 18,778 | 17,676 |
| Carrigoran Nursing Home – Day Care Centre | 245 | 25 | 270 | 161 |
| Casadh | 219 | | 219 | 211 |
| Casla Home Care Ltd. | 1,847 | | 1,847 | 1,562 |
| Castle Homecare | 2,223 | | 2,223 | 1,889 |
| Castleisland Day Care Centre | 482 | | 482 | 64 |
| Central Park Nursing Home | 393 | | 393 | 774 |
| Central Remedial Clinic | 27,082 | 166 | 27,248 | 25,488 |
| Centres for Independent Living (CIL) | 21,124 | 25 | 21,149 | 18,856 |
| Charleville Care Project Ltd. | 220 | | 220 | 241 |
| Charter Medical | 2,895 | | 2,895 | 0 |
| Cheeverstown House Ltd. | 40,595 | 396 | 40,991 | 38,870 |
| Cherry Grove Nursing Home | 122 | | 122 | 18 |
| Cheshire Ireland | 33,610 | 310 | 33,920 | 30,616 |
| Children in Hospital Ireland | 116 | | 116 | 55 |
| Children's Grief Centre | 493 | | 493 | 245 |
| Children's Health Ireland | 663,962 | 22,843 | 686,805 | 644,046 |
| Children's Sunshine Home | 4,998 | | 4,998 | 4,767 |
| ChildVision (St Joseph's School For The Visually Impaired) | 5,348 | | 5,348 | 5,715 |
| Chime | 5,744 | | 5,744 | 5,400 |
| Christine Buckley Centre | 192 | | 192 | 239 |
| Chrysalis Community Drug Project | 1,046 | | 1,046 | 1,096 |
| Churchfield Community Trust | 214 | | 214 | 158 |
| Circle of Friends Cancer Support Centre | 117 | | 117 | 103 |
| Circle Voluntary Housing Association | 0 | 450 | 450 | 0 |
| Citydoc, Galway | 169 | | 169 | 158 |
| CKU Centre for Counselling & Therapy | 251 | | 251 | 201 |
| Clannad Care Waterford | 1,639 | | 1,639 | 1,499 |
| Clare Crusaders | 305 | | 305 | 5 |
| Clare Local Development Company | 356 | | 356 | 79 |
| Clarecare Ltd. Incorporating Clare Social Service Council | 10,783 | | 10,783 | 10,294 |
| Clarecastle Daycare Centre | 467 | 25 | 492 | 443 |
| Claregalway and District Day Care Centre | 43 | | 43 | 160 |
| Clarenbridge Nursing Home | 1,195 | | 1,195 | 234 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Clareville Court Day Centre | 216 | | 216 | 185 |
| Clondalkin Addiction Support Programme (CASP) | 1,002 | | 1,002 | 937 |
| Clondalkin Behavioural Initiative Ltd. | 197 | | 197 | 193 |
| Clondalkin Drugs Task Force | 366 | | 366 | 497 |
| Clondalkin Tus Nua Ltd. | 557 | | 557 | 533 |
| Clones Family Resource Centre | 57 | | 57 | 124 |
| Clonmany Mental Health Association | 563 | 24 | 587 | 557 |
| Clonmel Community Resource Centre | 99 | | 99 | 102 |
| Cluain Dara (Fermoy) Association | 50 | | 50 | 119 |
| Cluain Training & Enterprise Centre | 604 | | 604 | 677 |
| Cluid Housing Association | 166 | | 166 | 64 |
| Co-Action West Cork | 12,893 | 32 | 12,925 | 11,359 |
| Cobh General Hospital | 2,606 | | 2,606 | 1,549 |
| Codladh Samh | 68 | | 68 | 495 |
| Comfort Care Ltd. t/a Comfort Home Care | 13,085 | | 13,085 | 7,077 |
| Comfort Keepers Ltd. | 38,612 | | 38,612 | 34,516 |
| Communicare Healthcare Ltd. | 17,194 | | 17,194 | 13,919 |
| Community Creations Ltd. | 3,214 | | 3,214 | 2,694 |
| Community Response, Dublin | 474 | | 474 | 453 |
| Community Substance Misuse Team Limerick | 526 | | 526 | 482 |
| CONNECT – The National Adult Counselling Service (NOVA HELPLINE) | 446 | | 446 | 424 |
| Contact Care | 1,650 | | 1,650 | 1,580 |
| Coolmine Therapeutic Community Ltd. | 7,610 | | 7,610 | 5,386 |
| Coombe Women's Hospital | 121,118 | 4,408 | 125,526 | 119,317 |
| COPD Support Ireland | 389 | | 389 | 4 |
| COPE Foundation | 98,054 | 819 | 98,873 | 89,374 |
| COPE Galway | 3,045 | | 3,045 | 1,954 |
| Coral Care Services | 2,207 | | 2,207 | 1,650 |
| Cork Alzheimers Home Support (CAHS) | 655 | | 655 | 0 |
| Cork Arc Cancer Support House | 563 | | 563 | 491 |
| Cork Association for Autism | 3,443 | | 3,443 | 6,227 |
| Cork City Council | 402 | | 402 | 60 |
| Cork City Partnership Ltd. | 93 | | 93 | 163 |
| Cork Foyer Project | 219 | | 219 | 292 |
| Cork Mental Health Association | 504 | | 504 | 520 |
| Cork Social and Health Education Project (CSHEP) | 1,009 | | 1,009 | 993 |
| Cork Stroke Support | 92 | | 92 | 241 |
| Cork University Dental School and Hospital | 2,123 | | 2,123 | 2,708 |
| County Kildare Leader Partnership | 371 | | 371 | 378 |
| County Sligo Leader Partnership Company | 0 | 22 | 22 | 365 |
| County Wexford Community Workshop, Enniscorthy/ New Ross Ltd. | 10,849 | | 10,849 | 10,153 |
| CPL Healthcare | 292 | | 292 | 292 |
| Crann Support Group | 321 | | 321 | 3 |
| Crescent Homecare Ltd. | 90 | | 90 | 600 |
| CROI (West of Ireland Cardiology Foundation) | 498 | | 498 | 336 |
| Cuan Cavan Cancer Support Center | 178 | | 178 | 105 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Cuan Mhuire | 3,910 | | 3,910 | 3,441 |
| Cumann na Daoine | 316 | | 316 | 228 |
| Curam Altranais Paediatric and Adult Case Management Service Ltd. | 630 | | 630 | 211 |
| Curam Care Homes | 154 | | 154 | 49 |
| Curam na nAostacht | 502 | | 502 | 167 |
| CV Homecare Solutions | 61 | | 61 | 148 |
| Cybersafe Ireland | 354 | | 354 | 204 |
| Cystic Fibrosis Registry of Ireland | 140 | | 140 | 140 |
| Daffodil Care Services | 592 | | 592 | 0 |
| Daisyhouse Housing Association | 290 | | 290 | 291 |
| Dara Residential Services | 275 | 15 | 290 | 45 |
| Darndale Belcamp Child Care | 554 | | 554 | 0 |
| Darndale Belcamp Drug Awareness | 0 | | 0 | 415 |
| Darndale Belcamp Village Centre | 0 | | 0 | 131 |
| Dawn Court Day Care Centre Ltd. | 196 | 25 | 221 | 188 |
| DEBRA Ireland (the Dystrophic Epidermolysis Bullosa Research Association) | 141 | | 141 | 24 |
| Delta Centre Carlow | 10,706 | | 10,706 | 10,053 |
| Dental Health Foundation | 0 | | 0 | 150 |
| Depaul Ireland | 8,769 | | 8,769 | 8,629 |
| Diabetes Ireland | 269 | | 269 | 282 |
| Dignity 4 Patients | 110 | | 110 | 108 |
| Disability & Home Support Services Wexford | 2,008 | | 2,008 | 1,706 |
| Disability Federation of Ireland (DFI) | 1,491 | | 1,491 | 1,471 |
| Dochas Offaly Cancer Support Group | 206 | | 206 | 161 |
| Dolmen Clubhouse Ltd. | 137 | | 137 | 132 |
| Donegal Home Care Services | 292 | | 292 | 0 |
| Donegal Homecare Ltd. | 0 | | 0 | 451 |
| Donegal Horizons Ltd. | 1,094 | | 1,094 | 884 |
| Donegal Local Development (DLDC) | 198 | | 198 | 214 |
| Donegal Women's Refuge Group (DDVS) | 0 | | 0 | 142 |
| Donnycarney and Beaumont Home Help Services Ltd. | 0 | | 0 | 164 |
| Donnycarney Youth Project Ltd. | 618 | | 618 | 371 |
| Donnycarney/Beaumont Local Care | 155 | | 155 | 0 |
| Donore Community Development | 226 | | 226 | 213 |
| Dovida Ireland | 110,128 | | 110,128 | 100,103 |
| Down Syndrome Ireland | 151 | | 151 | 202 |
| Drogheda Community Services | 374 | 24 | 398 | 356 |
| Drogheda Homeless Aid Association | 190 | 12 | 202 | 206 |
| Drombanna Senior Citizens Centre | 104 | | 104 | 98 |
| Dromcollogher & District Day Care Centre | 108 | | 108 | 0 |
| Dromcollogher and District Respite Care Centre | 725 | 24 | 749 | 792 |
| Drumcondra Home Help | 3,763 | | 3,763 | 3,551 |
| Drumkeerin Care Of The Elderly | 490 | | 490 | 292 |
| Drumlin House | 1,370 | | 1,370 | 302 |
| Dublin 12 Local Drug and Alcohol Task Force CLG | 155 | | 155 | 221 |
| Dublin AIDS Alliance (DAA) Ltd. | 762 | | 762 | 885 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Dublin Central Mission | 880 | 12 | 892 | 700 |
| Dublin City Council Housing & Community Services | 95 | | 95 | 127 |
| Dublin Dental Hospital | 11,200 | 460 | 11,660 | 10,489 |
| Dublin Inner City Community Alliance | 303 | | 303 | 284 |
| Dublin North East Drugs Task Force | 519 | | 519 | 344 |
| Dublin Northwest Area Partnership | 325 | | 325 | 286 |
| Dublin Region Homeless Executive | 444 | | 444 | 505 |
| Dun Laoghaire Home Help | 48 | | 48 | 526 |
| Dun Laoghaire Rathdown Community Addiction Team | 584 | | 584 | 463 |
| Dun Laoghaire Rathdown Local Drugs Task Force | 234 | | 234 | 242 |
| Dun Laoghaire Rathdown Outreach Project | 429 | | 429 | 411 |
| Dundalk Outcomers | 123 | | 123 | 121 |
| Dungarvan Care of the Aged | 130 | 2 | 132 | 152 |
| East Galway and Midlands Cancer Support | 135 | | 135 | 31 |
| East Wall Day Care Centre | 146 | | 146 | 158 |
| Edward Worth Library | 250 | | 250 | 250 |
| Eist Cancer Support Centre | 154 | | 154 | 120 |
| Embrace Community Services | 462 | | 462 | 494 |
| EmployAbility Clare | 125 | | 125 | 53 |
| EmployAbility North Tipperary | 133 | | 133 | 105 |
| Employment Development and Information Centre (EDI Centre) | 117 | | 117 | 114 |
| Employment Response Northwest | 0 | | 0 | 358 |
| Empower | 680 | | 680 | 362 |
| Empowerment Plus | 116 | | 116 | 311 |
| Enable Ireland | 77,403 | 519 | 77,922 | 69,719 |
| Engaging Dementia | 149 | | 149 | 139 |
| Ennis Road Care Facility | 20 | | 20 | 153 |
| Epilepsy Ireland | 833 | | 833 | 824 |
| Errigal Truagh Special Needs Parents and Friends Ltd. | 251 | | 251 | 400 |
| Extern Ireland | 2,094 | | 2,094 | 2,185 |
| Familibase | 331 | | 331 | 294 |
| Family Carers Ireland | 13,154 | | 13,154 | 14,922 |
| Family Resource Centres National Forum | 774 | | 774 | 577 |
| Farranree Sheltered Housing Association | 106 | | 106 | 70 |
| Fatima Groups United | 382 | | 382 | 392 |
| Fennor Hill Care Facility | 112 | | 112 | 0 |
| Ferns Diocesan Youth Services (FDYS) | 625 | | 625 | 540 |
| Festina Lente Foundation | 1,130 | | 1,130 | 928 |
| Fethard and District Daycare Centre | 126 | | 126 | 174 |
| Fettercairn Community and Youth Centre | 195 | | 195 | 190 |
| Fighting Blindness Ireland | 128 | | 128 | 120 |
| Fingal Home Care | 2,949 | | 2,949 | 3,335 |
| Finglas Addiction Support Team | 1,073 | | 1,073 | 986 |
| Finglas Cabra Local Drugs and Alcohol Task Force | 395 | | 395 | 298 |
| Finglas Centre | 151 | | 151 | 0 |
| Finglas Home Help/Care Organisation | 3,209 | | 3,209 | 3,435 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Finglas Youth Resource Centre | 137 | | 137 | 137 |
| First Employment Services | 162 | | 162 | 55 |
| First Fortnight Ltd. | 391 | | 391 | 391 |
| FirstLight (Formerly Irish Sudden Infant Death Association) | 98 | | 98 | 100 |
| Focus Ireland | 3,322 | | 3,322 | 2,654 |
| Fold Ireland | 464 | | 464 | 914 |
| Forbairt Orga Teotanta | 110 | | 110 | 120 |
| Foróige | 804 | | 804 | 939 |
| Forum The North West Connemara Rural Project | 1,431 | | 1,431 | 1,365 |
| Four Districts Day Care Centre | 181 | | 181 | 160 |
| Fusion CPL Ltd. | 142 | | 142 | 137 |
| Future Care | 1,467 | | 1,467 | 693 |
| Gaelic Athletic Association | 181 | | 181 | 149 |
| Galway Autism Partnership | 168 | | 168 | 97 |
| Galway City Partnership | 248 | | 248 | 182 |
| Galway Hospice Foundation | 14,079 | 41 | 14,120 | 13,966 |
| Galway Rural Development | 202 | | 202 | 164 |
| Ganavan Ltd. (t/a Woodbrook Outreach & Homecare Services) | 3,055 | | 3,055 | 2,975 |
| Gatehouse Day Services Drogheda | 696 | | 696 | 0 |
| Gateway Community Care | 7,534 | | 7,534 | 5,310 |
| Gay Health Network | 119 | | 119 | 10 |
| Genio Trust | 528 | | 528 | 1,773 |
| Gentle Hands Homecare | 903 | | 903 | 242 |
| Gheel Autism Services Ltd. | 7,385 | 75 | 7,460 | 6,422 |
| Glenamaddy Community Council | 0 | | 0 | 185 |
| Glenashling Nursing Home | 290 | | 290 | 227 |
| Good People Homecare | 559 | | 559 | 296 |
| Good Shepherd Services, Cork | 701 | | 701 | 1,232 |
| Good Shepherd Sisters | 1,244 | | 1,244 | 900 |
| GOSHH – Gender Orientation Sexual Health HIV (previously Red Ribbon Project) | 504 | | 504 | 415 |
| GP Care For All | 347 | | 347 | 0 |
| Graiguenamanagh Elderly Association | 398 | | 398 | 375 |
| Grantstown Priory Scheme | 235 | | 235 | 270 |
| Greenpark Nursing Home | 1,033 | | 1,033 | 1,142 |
| Greystones Family Resource Centre | 163 | | 163 | 1 |
| Greystones Home Help Service Company Ltd. by Guarantee | 1,255 | | 1,255 | 1,381 |
| GROW | 2,316 | | 2,316 | 2,174 |
| Guardian Ad Litem and Rehabilitation Office (GALRO) | 14,734 | | 14,734 | 12,346 |
| HADD-ADHD Ireland | 678 | | 678 | 572 |
| Hail Housing Association for Integrated Living | 1,661 | | 1,661 | 1,389 |
| Halocare Group | 1,303 | | 1,303 | 516 |
| Hamilton Park Care Facility | 504 | | 504 | 451 |
| Hands On Peer Education (HOPE) | 114 | | 114 | 217 |
| HCD Homecare Ltd. | 1,006 | | 1,006 | 621 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Headway the National Association for Acquired Brain Injury | 4,993 | 480 | 5,473 | 4,314 |
| Heritage Homecare Ltd. | 6,519 | | 6,519 | 6,179 |
| Hibernia Home Care | 7,940 | | 7,940 | 4,322 |
| Holistic Healthcare Ireland | 973 | | 973 | 737 |
| Holy Angels Carlow, Special Needs Day Care Centre | 889 | | 889 | 911 |
| Holy Ghost Hospital | 864 | | 864 | 806 |
| Home and Away Care | 1,159 | | 1,159 | 3,032 |
| Home Care Group | 1,195 | | 1,195 | 1,076 |
| Home Care Plus | 15,730 | | 15,730 | 8,586 |
| Homecare Solutions Ltd. | 6,138 | | 6,138 | 2,613 |
| HomeCarer Trusted Independent Living | 1,296 | | 1,296 | 1,303 |
| Hope House | 840 | | 840 | 811 |
| Hub 21 | 280 | | 280 | 8 |
| HUGG – Healing Untold Grief Groups | 133 | | 133 | 101 |
| Huntington's Disease Association of Ireland (HDAI) | 128 | | 128 | 81 |
| IADP Inter-Agency Drugs Project UISCE | 222 | | 222 | 294 |
| ICARE (Inishowen Childrens Autism Related Education) | 602 | | 602 | 499 |
| Ideal Care Services Ltd. | 53 | | 53 | 418 |
| Immigrant Counselling and Psychotherapy (ICAP) | 428 | | 428 | 0 |
| In Sync Youth & Family Services | 177 | | 177 | 196 |
| Inchicore Community Drugs Team | 1,139 | | 1,139 | 1,132 |
| Inclusion Ireland | 883 | | 883 | 1,017 |
| Inclusive Care Supports Ltd. t/a Barrog Healthcare | 1,496 | | 1,496 | 994 |
| Incorporated Orthopaedic Hospital of Ireland | 24,899 | 425 | 25,324 | 23,848 |
| Independent Clinical Services Ltd. trading as Scottish Nursing Guild | 265 | | 265 | 1,247 |
| Inis Care | 12,148 | | 12,148 | 8,585 |
| Inishowen Development Partnership | 221 | | 221 | 309 |
| Inspire Wellbeing | 1,630 | | 1,630 | 1,420 |
| Inspiring Ways Caring Companions | 34 | | 34 | 161 |
| Ionad Naomh Padraig | 184 | | 184 | 106 |
| Íontas Arts & Community Resource Centre, Castleblayney | 286 | | 286 | 506 |
| Irish Advocacy Network | 889 | | 889 | 879 |
| Irish Association for Spina Bifida and Hydrocephalus (IASBH) | 1,430 | | 1,430 | 1,138 |
| Irish Cancer Society | 1,806 | | 1,806 | 1,661 |
| Irish College of General Practitioners | 2,715 | | 2,715 | 4,842 |
| Irish College of Opthalmogists | 198 | | 198 | 163 |
| Irish Family Planning Association (IFPA) | 1,667 | | 1,667 | 1,614 |
| Irish Guide Dogs for the Blind | 877 | | 877 | 856 |
| Irish Haemophilia Society (IHS) | 575 | | 575 | 563 |
| Irish Heart Foundation | 998 | | 998 | 350 |
| Irish Hospice Foundation | 2,093 | | 2,093 | 1,920 |
| Irish Kidney Association (IKA) | 202 | | 202 | 373 |
| Irish Motor Neurone Disease Association | 347 | | 347 | 216 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Irish Prison Service | 256 | | 256 | 256 |
| Irish Society for the Prevention of Cruelty to Children (ISPCC) | 507 | | 507 | 588 |
| Irish Wheelchair Association (IWA) | 57,993 | 629 | 58,622 | 57,058 |
| Jack and Jill Children's Foundation | 1,595 | | 1,595 | 1,613 |
| Jigsaw | 14,674 | | 14,674 | 14,300 |
| Jobstown Assisting Drug Dependency Project (JADD Project) | 578 | | 578 | 549 |
| Kaph Kaph Care Agency | 253 | | 253 | 0 |
| KARE Plan Ltd. | 15,645 | | 15,645 | 13,251 |
| Kare Plus Ireland | 6,119 | | 6,119 | 4,885 |
| KARE, Newbridge | 37,905 | 30 | 37,935 | 34,132 |
| Kerry Deaf Resource Centre | 104 | | 104 | 105 |
| Kerry Parents and Friends Association | 17,915 | 163 | 18,078 | 16,440 |
| Kerry Respite Care | 41 | | 41 | 153 |
| Kerry Supported Employment | 127 | | 127 | 117 |
| Kilbarrack Coast Community Programme Ltd. (KCCP) | 703 | | 703 | 625 |
| Kildare County Council | 43 | | 43 | 111 |
| Kildare Youth Services (KYS) | 220 | | 220 | 217 |
| Kilkenny Cancer Support Centre t/a Cois Noire | 176 | | 176 | 92 |
| Kilkenny Leader Partnership | 283 | | 283 | 159 |
| Killarney Community Services | 132 | | 132 | 0 |
| Killimor Retirement Home | 545 | | 545 | 568 |
| Killinarden (KARP) | 351 | | 351 | 308 |
| Killorglin Family Resource Centre | 116 | | 116 | 122 |
| Killorglin Social Action Group | 499 | | 499 | 16 |
| Kilmainhamwood Area Development Association | 118 | | 118 | 97 |
| Kilmaley Voluntary Housing Association | 376 | | 376 | 372 |
| Kingsriver Community | 4,575 | | 4,575 | 2,994 |
| Kirby Care Home Care | 497 | | 497 | 0 |
| Klaine Childcare Ltd. | 320 | | 320 | 407 |
| Knocknagoshel Over 55's Social Club & Womens Group | 240 | | 240 | 244 |
| Komfort Care | 4,326 | | 4,326 | 4,360 |
| Lamh | 147 | | 147 | 141 |
| LARCC (The Lakelands Area Retreat and Cancer Centre Ltd.) | 175 | | 175 | 102 |
| L'Arche Ireland | 6,852 | 280 | 7,132 | 6,657 |
| LauraLynn Children's Hospice Foundation | 2,802 | | 2,802 | 2,274 |
| Lavina Nursing Agency | 551 | | 551 | 811 |
| Leap Ireland | 148 | | 148 | 131 |
| Learghusa Healthcare | 2,274 | | 2,274 | 2,028 |
| Leitrim Association of People with Disabilities (LAPWD) | 1,217 | | 1,217 | 904 |
| Leitrim Integrated Development Company | 841 | 50 | 891 | 729 |
| Leopardstown Park Hospital | 18,442 | 946 | 19,388 | 17,485 |
| Letterkenny Community Development Project | 115 | | 115 | 124 |
| LGBT Ireland | 220 | | 220 | 162 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Liberties and Rialto Home Help | 1,006 | | 1,006 | 662 |
| Liberty HomeCare | 5,445 | | 5,445 | 4,925 |
| LightSky Ireland | 117 | | 117 | 0 |
| Limerick Social Services Council | 348 | | 348 | 372 |
| Limerick Youth Service Community Training Centre | 337 | | 337 | 234 |
| LINC | 137 | | 137 | 148 |
| Link (Galway) Ltd. | 235 | | 235 | 175 |
| Link Healthcare | 320 | | 320 | 2,545 |
| Liscarne CDC Community Centre for Senior Citizens | 196 | | 196 | 180 |
| Listowel Family Resource Centre | 143 | | 143 | 157 |
| Local Homecare Services Ltd. | 457 | | 457 | 1,657 |
| Lochrann Ireland Ltd. | 78 | | 78 | 133 |
| Longford Community Resources Ltd. | 46 | | 46 | 255 |
| Longford Social Services Committee | 202 | 5 | 207 | 221 |
| Lorcan O' Toole Day Care Centre | 198 | 5 | 203 | 185 |
| Lorrequer House | 117 | | 117 | 239 |
| Lotamore Family Centre | 104 | | 104 | 105 |
| Lotus Care | 2,757 | | 2,757 | 1,225 |
| Lourdes Day Care Centre | 388 | | 388 | 438 |
| Louth County Council | 206 | | 206 | 265 |
| Louth Leadership Partnership | 199 | | 199 | 0 |
| Louth Local Sport Partnership | 0 | | 0 | 213 |
| Lumen Healthcare | 1,287 | | 1,287 | 679 |
| Macroom Family Resource Centre | 62 | | 62 | 162 |
| Macroom Senior Citizens Housing Development Sullane Haven Ltd. | 170 | | 170 | 186 |
| Mahon Community Creche | 258 | | 258 | 253 |
| Marian Court Welfare Home Clonmel | 144 | | 144 | 172 |
| Martello Tower Healthcare | 0 | | 0 | 146 |
| Marymount University Hospital and Hospice, Cork | 21,569 | | 21,569 | 23,285 |
| Mater Misericordiae University Hospital Ltd. | 630,843 | 39,055 | 669,898 | 586,076 |
| Mater Private Hospital Dublin | 0 | | 0 | 673 |
| Matt Talbot Adolescent Services | 1,279 | | 1,279 | 711 |
| Mayo Cancer Support | 134 | | 134 | 0 |
| Mayo North East Leader Partnership | 142 | | 142 | 127 |
| MCGA Ltd. t/a Orwell Healthcare | 397 | | 397 | 414 |
| Meath County Council | 6,159 | | 6,159 | 4,812 |
| Meath Partnership | 180 | | 180 | 737 |
| Mental Health Associations (MHAs) | 1,415 | | 1,415 | 1,746 |
| Mental Health Ireland | 3,982 | | 3,982 | 3,473 |
| Mental Health Reform | 442 | | 442 | 436 |
| Merchant's Quay Ireland (MQI) | 6,863 | 620 | 7,483 | 6,635 |
| Mercy University Hospital, Cork | 174,982 | 3,824 | 178,806 | 175,567 |
| Mid-West Regional Drugs Task Force | 461 | | 461 | 429 |
| Migraine Association of Ireland | 137 | | 137 | 138 |
| Milford Care Centre | 27,221 | 78 | 27,299 | 23,598 |
| Monaghan Integrated Development | 356 | | 356 | 259 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Monaghan Supported Employment | 131 | | 131 | 126 |
| Mooncoin Residential Care Centre | 332 | | 332 | 0 |
| Moorehaven Centre Tipperary Ltd. | 3,702 | | 3,702 | 3,718 |
| Mount Carmel Home, Callan, Co. Kilkenny | 472 | | 472 | 452 |
| Mount Carmel Nursing Home, Roscrea | 0 | | 0 | 302 |
| MS Ireland – Multiple Sclerosis Society of Ireland | 2,863 | 16 | 2,879 | 2,362 |
| Muintir na Tire Ltd. | 165 | | 165 | 149 |
| Mulhuddart/Corduff Community Drugs Team | 416 | | 416 | 417 |
| Multiple Sclerosis North West Therapy Centre Ltd. | 0 | | 0 | 297 |
| Muscular Dystrophy Ireland | 1,217 | | 1,217 | 1,235 |
| My Life by Estrela Hall | 1,710 | | 1,710 | 374 |
| My Project Minding You | 178 | | 178 | 172 |
| Mymind Ltd. | 1,060 | | 1,060 | 703 |
| Nasc (The Irish Immigrant Support Centre) | 305 | | 305 | 218 |
| National Association of Housing for the Visually Impaired Ltd. | 1,238 | | 1,238 | 1,296 |
| National Federation of Voluntary Bodies in Ireland | 302 | | 302 | 630 |
| National Institute for Prevention and Cardiovascular Health | 141 | | 141 | 107 |
| National Maternity Hospital | 107,436 | 5,829 | 113,265 | 108,143 |
| National Paediatric Hospital | 0 | 114,116 | 114,116 | 259,760 |
| National Rehabilitation Hospital | 75,252 | 1,310 | 76,562 | 75,171 |
| National Suicide Research Foundation (NSRF) | 2,127 | | 2,127 | 2,024 |
| National University of Ireland, Galway (NUIG) | 43 | | 43 | 267 |
| National Women's Council of Ireland | 194 | | 194 | 116 |
| National Youth Council of Ireland | 203 | | 203 | 206 |
| Nazareth House, Mallow | 1,937 | | 1,937 | 1,771 |
| Nazareth House, Sligo | 1,486 | | 1,486 | 2,032 |
| NCCWN – Donegal Women's Network | 178 | | 178 | 0 |
| Neart Le Cheile | 501 | | 501 | 477 |
| New Hope Residential Centre (NHRC) | 267 | | 267 | 185 |
| Newgrange Hospice Foundation | 17 | | 17 | 247 |
| NEWKD – North East West Kerry Development Programme | 290 | | 290 | 0 |
| Newport Social Services, Day Care Centre | 356 | | 356 | 363 |
| Newtowcunningham Inter Church Committee | 86 | 20 | 106 | 119 |
| Newtownpark House | 105 | | 105 | 110 |
| No Barriers Foundation | 746 | | 746 | 168 |
| North Dublin Inner City Homecare and Home Help Services | 5,416 | | 5,416 | 5,572 |
| North Fingal Community Development | 195 | | 195 | 100 |
| North Tipperary Development Company | 402 | | 402 | 71 |
| North Tipperary Disability Support Services Ltd. | 1,018 | | 1,018 | 991 |
| North Tipperary Leader Partnership | 0 | | 0 | 302 |
| North West Alcohol Forum | 1,103 | | 1,103 | 541 |
| North West Inner City Network | 198 | | 198 | 0 |
| North West Parents and Friends Association | 0 | | 0 | 2,093 |
| North West Regional Drugs Task Force | 124 | | 124 | 390 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Northside Community Health Initiative (NICHE) | 434 | | 434 | 401 |
| Northside Family Resource Centre | 121 | 25 | 146 | 125 |
| Northside Homecare Services Ltd. | 4,706 | 22 | 4,728 | 5,033 |
| Northside Partnership | 563 | | 563 | 461 |
| Northstar Family Support Project | 310 | | 310 | 286 |
| Northwest Inner City Training and Development | 0 | | 0 | 227 |
| Nua Healthcare Services | 17,213 | | 17,213 | 26,996 |
| Nurse on Call – Homecare Package | 1,670 | | 1,670 | 1,853 |
| Obair Newmarket-on-Fergus | 231 | | 231 | 227 |
| O'Connell Court Residential and Day Care | 551 | | 551 | 463 |
| Offaly & Kildare Community Transport | 107 | | 107 | 122 |
| Offaly Local Development Company | 147 | | 147 | 210 |
| Offaly Travellers Movement | 684 | | 684 | 529 |
| Oglaigh Naisiunta Na hEireann (ONE) | 249 | | 249 | 223 |
| One Family | 473 | | 473 | 455 |
| One In Four | 696 | | 696 | 630 |
| Open Door Day Centre | 410 | | 410 | 399 |
| Orchard Community Care | 1,071 | | 1,071 | 0 |
| Orchard Healthcare | 186 | | 186 | 0 |
| Order of Malta | 8 | | 8 | 679 |
| Ossory Youth Services | 448 | | 448 | 238 |
| Our Lady of Lourdes Community Services Group | 79 | 25 | 104 | 117 |
| Our Lady's Hospice & Care Services (Sisters of Charity) | 56,136 | 239 | 56,375 | 51,215 |
| Outhouse Ltd. | 205 | | 205 | 257 |
| Parents Plus | 385 | | 385 | 253 |
| Parkinson's Association of Ireland | 292 | | 292 | 168 |
| Paul Partnership Limerick | 223 | | 223 | 268 |
| Pavee Point Traveller and Roma Centre | 2,234 | | 2,234 | 1,908 |
| Peacehaven Trust | 1,697 | | 1,697 | 1,124 |
| Peamount Hospital | 54,585 | 786 | 55,371 | 47,453 |
| Peter McVerry Trust | 5,086 | | 5,086 | 5,351 |
| PHC Care Management Ltd. | 7,802 | | 7,802 | 8,223 |
| Pieta House | 3,279 | | 3,279 | 2,799 |
| Pioneer Homecare Ltd. | 13,863 | | 13,863 | 12,550 |
| Platinum Homecare Ireland | 13,127 | | 13,127 | 4,791 |
| Positive Futures | 1,658 | | 1,658 | 665 |
| Post Polio Support Group (PPSG) | 405 | | 405 | 1,198 |
| Prague House | 406 | | 406 | 404 |
| Praxis Care Group | 15,392 | 187 | 15,579 | 8,966 |
| Premium Homecare | 774 | | 774 | 583 |
| Private Home Care, Lucan | 97 | | 97 | 329 |
| Prosper Group | 18,282 | 512 | 18,794 | 17,447 |
| Purple House Cancer Support | 411 | | 411 | 325 |
| R K Respite Services Ltd. | 465 | | 465 | 467 |
| RADE (Recovery through Art Drama and Education) | 153 | | 153 | 148 |
| Radius Housing Association | 157 | | 157 | 204 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| RAH Home Care Ltd. t/a Right At Home | 11,321 | | 11,321 | 8,894 |
| Rath Mhuire and Dolmen Services | 168 | | 168 | 188 |
| Reach Deaf Services | 3,283 | | 3,283 | 2,939 |
| Realta Homecare | 1,511 | | 1,511 | 1,742 |
| Recovery Academy Ireland | 165 | | 165 | 417 |
| Recovery Haven Kerry | 345 | | 345 | 286 |
| Redwood Extended Care Facility | 48 | | 48 | 148 |
| Regional and Local Drugs Task Forces | 3,983 | | 3,983 | 4,940 |
| Rehab Group | 114,817 | 858 | 115,675 | 101,847 |
| Resilience Foundation | 552 | | 552 | 0 |
| Resilience Ireland (Resilience Healthcare Ltd.) | 32,987 | | 32,987 | 25,527 |
| Respond | 755 | 24 | 779 | 819 |
| RHS Homecare | 208 | | 208 | 0 |
| Rialto Community Drugs Team | 494 | | 494 | 485 |
| Rialto Community Network | 196 | | 196 | 70 |
| Rialto Development Association | 170 | | 170 | 190 |
| Rialto Partnership Company | 332 | | 332 | 577 |
| Right of Place Second Chance Group | 149 | | 149 | 167 |
| Ringsend and District Response to Drugs | 436 | | 436 | 434 |
| Rockmount Care Centre | 481 | | 481 | 30 |
| Roscommon Home Services Co-op | 3,654 | | 3,654 | 5,075 |
| Roscommon Leader Partnership | 288 | 50 | 338 | 381 |
| Roscommon Support Group Ltd. | 2,997 | | 2,997 | 2,336 |
| Rosedale Residential Home | 405 | | 405 | 410 |
| Rosenalee Care Centre | 160 | | 160 | 25 |
| Rossinver Youth and Community Projest | 127 | | 127 | 112 |
| Rotunda Hospital | 123,165 | 5,475 | 128,640 | 114,149 |
| Royal College of Physicians | 516 | | 516 | 617 |
| Royal College of Surgeons in Ireland | 2,996 | | 2,996 | 4,556 |
| Royal Hospital Donnybrook | 29,321 | 81 | 29,402 | 27,176 |
| Royal Victoria Eye and Ear Hospital | 55,287 | 2,748 | 58,035 | 53,309 |
| Ruhama Women's Project | 301 | | 301 | 255 |
| Rutland Centre | 372 | | 372 | 468 |
| S H A R E | 299 | | 299 | 102 |
| Sacred Heart Family Resource Centre | 171 | | 171 | 204 |
| Safeguarding Ireland | 349 | | 349 | 249 |
| Safetynet Primary Care | 1,322 | | 1,322 | 1,325 |
| Sage Advocacy | 2,868 | | 2,868 | 4,415 |
| Salesian Youth Enterprises Ltd. | 588 | | 588 | 545 |
| Salvation Army | 2,037 | | 2,037 | 2,262 |
| Samaritans | 633 | | 633 | 652 |
| Sancta Maria Day Centre | 114 | | 114 | 81 |
| Sankalpa | 348 | | 348 | 374 |
| Saoirse Addiction Treatment Center | 570 | | 570 | 264 |
| SAOL Project | 459 | | 459 | 492 |
| SCJMS/Muiriosa Foundation | 108,537 | | 108,537 | 94,685 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| SDC South Dublin County Partnership (formerly Dodder Valley Partnership) | 1,415 | | 1,415 | 1,240 |
| Senior Care Plus | 1,096 | | 1,096 | 783 |
| Senior Citizens Concern Ltd. | 87 | | 87 | 136 |
| Sensational Kids | 0 | | 0 | 241 |
| Serenity House Learning Centre | 139 | | 139 | 41 |
| Servisource Recruitment | 11,142 | 25 | 11,167 | 9,345 |
| Sexual Health West | 631 | | 631 | 342 |
| Shalamar Finiskilin Housing Association | 249 | | 249 | 31 |
| Shankhill Old Folks Association | 309 | | 309 | 288 |
| SHINE | 2,057 | | 2,057 | 2,045 |
| Silver Stream Healthcare Group | 264 | | 264 | 25 |
| Simon Communities of Ireland | 18,513 | | 18,513 | 13,957 |
| Simplicitas Ltd. | 1,110 | | 1,110 | 744 |
| Sisters of Charity | 0 | 21 | 21 | 327 |
| Sisters of Mercy | 842 | 2 | 844 | 714 |
| Skibbereen Community and Family Resource Centre | 156 | | 156 | 145 |
| Skibbereen Geriatric Society | 122 | | 122 | 109 |
| Slí Eile Support Services Ltd. | 582 | | 582 | 558 |
| Sligo Cancer Support Group | 298 | | 298 | 206 |
| Sligo Family Centre | 378 | | 378 | 347 |
| Sligo Social Services Council Ltd. | 1,183 | | 1,183 | 1,015 |
| Sligo Sport and Recreation Partnership | 100 | | 100 | 126 |
| Snug Community Counselling | 211 | | 211 | 143 |
| Social Action Group Rathmore | 639 | | 639 | 65 |
| Society of St Vincent De Paul (SVDP) | 1,206 | 14 | 1,220 | 1,408 |
| Sophia Housing Association | 1,896 | | 1,896 | 1,369 |
| Sora Healthcare t/a Irish Homecare | 23,207 | | 23,207 | 23,832 |
| SOS (Kilkenny) Ltd. Special Occupation Scheme. | 21,391 | | 21,391 | 20,352 |
| South East Regional Family Support Network | 107 | | 107 | 81 |
| South Eastern Cancer Foundation | 402 | | 402 | 305 |
| South Infirmary Victoria University Hospital | 107,436 | 2,951 | 110,387 | 102,656 |
| South Kerry Development Partnership | 149 | | 149 | 12 |
| South West Counselling Centre | 109 | | 109 | 252 |
| South West Mayo Development Company | 703 | | 703 | 672 |
| Southern Drug and Alcohol Services Ltd. | 243 | | 243 | 143 |
| Southern Gay Health Project | 131 | | 131 | 138 |
| Southside Partnership | 256 | | 256 | 289 |
| Spectrum Home Care | 0 | | 0 | 109 |
| Spinal Injuries Ireland | 435 | 90 | 525 | 422 |
| Spiritan Asylum Services Initiative (SPIRASI) | 453 | | 453 | 437 |
| St Aengus Community Action Group | 162 | | 162 | 156 |
| St Aidan's Services | 8,172 | | 8,172 | 7,437 |
| St Andrew's Healthcare (UK) | 1,297 | | 1,297 | 237 |
| St Andrew's Resource Centre | 1,140 | | 1,140 | 1,031 |
| St Bridget's Day Care Centre | 111 | | 111 | 200 |
| St Canice's Community Action (Fr. McGrath Family Resource Centre) | 246 | | 246 | 177 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| St Carthage's House Lismore | 689 | | 689 | 663 |
| St Catherine's Association Ltd. | 9,148 | 206 | 9,354 | 9,300 |
| St Christopher's Services, Longford | 17,246 | | 17,246 | 18,424 |
| St Colman's Care Centre | 172 | | 172 | 330 |
| St Cronan's Association | 2,675 | | 2,675 | 2,376 |
| St Dominic's Community Response Project | 439 | | 439 | 398 |
| St Fiacc's House, Graiguecullen | 657 | | 657 | 685 |
| St Francis Hospice | 25,269 | 185 | 25,454 | 23,794 |
| St Gabriel's School and Centre | 6,545 | | 6,545 | 5,793 |
| St Hilda's Services For The Mentally Handicapped, Athlone | 11,125 | | 11,125 | 9,134 |
| St James' Hospital | 735,138 | 15,506 | 750,644 | 702,655 |
| St James' Hospital, Jonathan Swift Hostels | 6,168 | | 6,168 | 5,945 |
| St John of God Hospitaller Services | 250,755 | 224 | 250,979 | 254,547 |
| St John's Hospital | 46,558 | 1,525 | 48,083 | 42,858 |
| St Joseph's Foundation | 31,284 | 129 | 31,413 | 28,929 |
| St Joseph's Home For The Elderly | 0 | | 0 | 820 |
| St Joseph's Home, Kilmoganny, Co. Kilkenny | 204 | | 204 | 433 |
| St Laurence O'Toole Catholic Socal Care t/a Crosscare | 3,396 | | 3,396 | 2,725 |
| St Lazarian's House, Bagenalstown | 520 | | 520 | 529 |
| St Luke's Home | 1,348 | | 1,348 | 1,301 |
| St Margaret's Donnybrook (IRL-IASD) | 3,989 | | 3,989 | 3,761 |
| St Martin's Special School | 113 | | 113 | 108 |
| St Mary's Day Centre | 165 | | 165 | 186 |
| St Michael's Hospital, Dun Laoghaire | 48,911 | 1,324 | 50,235 | 48,692 |
| St Michael's House | 140,403 | 1,595 | 141,998 | 125,956 |
| St Michael's Day Care Centre | 251 | | 251 | 282 |
| St Munchin's Community Centre | 135 | | 135 | 82 |
| St Patrick's Special School | 209 | | 209 | 250 |
| St Paul's Child and Family Care Centre | 3,265 | | 3,265 | 2,910 |
| St Phelim's Nursing Home | 1,021 | | 1,021 | 0 |
| St Vincent's Day Care Centre, Tipperary | 109 | | 109 | 94 |
| St Vincent's Hospital Fairview | 17,016 | | 17,016 | 16,841 |
| St Vincent's University Hospital, Elm Park | 512,422 | 48,343 | 560,765 | 512,641 |
| Star Project Ballymun Ltd. | 673 | | 673 | 684 |
| Stella Maris Facility | 161 | | 161 | 180 |
| Stepping Stones Residential Care Ltd. | 1,521 | | 1,521 | 263 |
| Stewart's Care Ltd. | 90,789 | 224 | 91,013 | 81,897 |
| Suicide or Survive (SOS) | 366 | | 366 | 341 |
| Sunbeam House Services | 43,528 | 86 | 43,614 | 40,206 |
| Support 4 U Ltd. | 430 | | 430 | 549 |
| Tabor House, Navan | 433 | | 433 | 235 |
| Tabor Lodge | 2,158 | | 2,158 | 1,754 |
| Talbot Group | 4,537 | | 4,537 | 5,050 |
| Talbot Grove Treatment Centre | 552 | | 552 | 467 |
| Tallaght Home Help | 860 | | 860 | 713 |
| Tallaght Rehabilitation Project | 315 | | 315 | 295 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Tallaght Travellers Youth Service | 143 | | 143 | 140 |
| Tallaght University Hospital | 460,522 | 13,529 | 474,051 | 444,165 |
| Tarasis Healthcare (formerly Homecare Independent Living) | 12,006 | | 12,006 | 10,753 |
| Tearmann Eanna Teo | 686 | | 686 | 585 |
| Technological University of the Shannon Midlands Midwest | 70 | | 70 | 125 |
| Tee Care Home Help Services | 310 | | 310 | 307 |
| Teen Challenge Ireland Ltd. | 0 | | 0 | 574 |
| Templemore Community Services | 288 | | 288 | 0 |
| Templemore Day Care Centre | 0 | | 0 | 275 |
| TerraGlen Residential Care Services | 3,516 | | 3,516 | 1,417 |
| The Arklow Home Help Service Company Ltd. by Guarantee | 2,058 | | 2,058 | 1,972 |
| The Avalon Centre, Sligo | 220 | | 220 | 324 |
| The Bray and North Wicklow Area Partnership | 256 | | 256 | 253 |
| The Collective Sensory Group | 1,085 | | 1,085 | 1,043 |
| The College of Anaesthetists of Ireland | 109 | | 109 | 108 |
| The Crann Centre | 551 | | 551 | 0 |
| The Cuisle Cancer Support Centre | 273 | | 273 | 199 |
| The Dyspraxia Association of Ireland | 207 | | 207 | 199 |
| The Eating Disorder Centre Cork | 137 | | 137 | 131 |
| The Elm Collection | 348 | | 348 | 0 |
| The Gary Kelly Cancer Support Centre | 192 | | 192 | 47 |
| The Glen Resource Centre | 582 | | 582 | 403 |
| The Great Care Co Op | 596 | | 596 | 406 |
| The Heart of Variety (Ireland) Ltd. | 600 | | 600 | 238 |
| The Hope Cancer Support Centre | 301 | | 301 | 190 |
| The Irish Men's Sheds Association (IMSA) | 450 | | 450 | 484 |
| The Killarney Asylum Seekers Initiative (KASI) | 0 | | 0 | 337 |
| The Mens Development Network | 191 | | 191 | 187 |
| The Nightingale Placement Agency (TNPA) | 187 | | 187 | 407 |
| The North Inner City Drugs and Alcohol Task Force | 464 | | 464 | 491 |
| The Oasis Centre | 235 | | 235 | 225 |
| The Paddy McGrath Housing Project (formerly Aids Fund Housing) | 411 | | 411 | 393 |
| The Red Door Project | 339 | | 339 | 5 |
| The RISE Foundation | 117 | | 117 | 130 |
| The Sexual Health Centre | 999 | | 999 | 1,338 |
| The TCP Group | 3,721 | | 3,721 | 3,860 |
| The Traveller Counselling Service | 294 | | 294 | 228 |
| Third Age | 362 | | 362 | 356 |
| Threshold National Housing Organisation | 130 | | 130 | 113 |
| Thurles Community Social Services | 300 | 4 | 304 | 271 |
| Thurles Lions Trust Housing Association Ltd. | 201 | | 201 | 190 |
| Tiglin Challenge Ltd. | 918 | | 918 | 143 |
| Tinnypark Nursing Home | 106 | | 106 | 0 |
| Tintean Housing Association Ltd. | 204 | | 204 | 188 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Tipperary Association for Special Needs | 147 | | 147 | 140 |
| TKY Healthcare | 215 | | 215 | 367 |
| Together Razem Centre | 136 | | 136 | 139 |
| Tolka River Project | 372 | | 372 | 369 |
| Torc Community and Family Resource | 125 | | 125 | 55 |
| Tralee Community Drugs Initiative | 0 | | 0 | 141 |
| Tralee International Resource Centre | 277 | | 277 | 274 |
| Tralee Nursing Home | 0 | | 0 | 214 |
| Transfusion Positive | 155 | | 155 | 153 |
| Transgender Equality Network Ireland | 226 | | 226 | 160 |
| Traveller Groups and Organisations | 6,334 | | 6,334 | 5,734 |
| Travellers Education & Development Association, Tuam | 122 | | 122 | 268 |
| Treoir | 389 | | 389 | 386 |
| Tribli CLG, t/a Exchange House Ireland National Travellers Service Enterprise | 1,282 | | 1,282 | 1,127 |
| Trinity Adult Resource Group For Education And Training | 180 | | 180 | 181 |
| Trinity Community Care | 4,600 | | 4,600 | 4,344 |
| Trinity Support and Care Services | 108 | | 108 | 802 |
| True Care Ltd. | 192 | | 192 | 162 |
| TTM Healthcare Ltd. | 0 | | 0 | 110 |
| Tullow Day Care Centre | 221 | | 221 | 234 |
| Turas Counselling Services Ltd. | 486 | | 486 | 444 |
| Turn2Me | 353 | | 353 | 309 |
| Turners Cross Social Services Ltd. | 186 | | 186 | 178 |
| TUSLA Child & Family Agency | 674 | | 674 | 376 |
| University College Cork | 1,564 | 1,364 | 2,928 | 324 |
| University College Dublin | 235 | | 235 | 253 |
| University of Limerick | 629 | | 629 | 868 |
| Valentia Community Hospital | 185 | | 185 | 179 |
| Victoria Healthcare Organisation Ltd. | 1,105 | | 1,105 | 3,965 |
| Village Counselling Service | 142 | | 142 | 145 |
| Vision Ireland (formerly NCBI) | 8,394 | 160 | 8,554 | 8,966 |
| Walkinstown Association for People with an Intellectual Disability | 392 | | 392 | 113 |
| Walkinstown Greenhills Resource Centre | 305 | | 305 | 299 |
| Wallaroo Pre-School | 155 | | 155 | 81 |
| Waterford and South Tipperary Community Youth Service | 555 | | 555 | 385 |
| Waterford Area Partnership | 97 | | 97 | 232 |
| Waterford Community Childcare | 279 | | 279 | 277 |
| Waterford Intellectual Disability Association | 9,155 | | 9,155 | 8,227 |
| Welfare Home Callan/Kilmoganny | 240 | | 240 | 0 |
| Well Woman Clinics | 751 | | 751 | 502 |
| West Cork Counselling and Support Services | 144 | | 144 | 139 |
| West Limerick Resources Ltd. | 392 | | 392 | 125 |
| West Of Ireland Alzheimer Foundation | 1,540 | | 1,540 | 2,533 |

| Name of Agency | Revenue Grants 2025 €000 | Capital Grants 2025 €000 | Total Grants* 2025 €000 | Total Grants* 2024 |
|---|---|---|---|---|
| Westcare Homecare Ltd. | 5,398 | | 5,398 | 3,239 |
| Westdoc (GP Out Of Hours Service) | 6,644 | | 6,644 | 6,894 |
| Western Care Association | 60,092 | | 60,092 | 56,896 |
| Western Health & Social Care Trust (Northern Ireland) | 130 | | 130 | 0 |
| Western Region Drugs Task Force | 610 | | 610 | 467 |
| Westmeath Community Development Ltd. | 218 | | 218 | 211 |
| Westmeath County Council | 210 | | 210 | 124 |
| Wexford Local Development | 954 | | 954 | 678 |
| White Oaks Housing Association Ltd. | 643 | | 643 | 621 |
| Whitechurch Addiction Support Programme (WASP) | 315 | | 315 | 239 |
| Wicklow Community Services | 2,196 | | 2,196 | 2,248 |
| Wicklow Rural Partnership Ltd. | 171 | | 171 | 325 |
| Willow Health Care Ltd. | 1,020 | | 1,020 | 2,095 |
| Windmill Healthcare | 922 | | 922 | 1,392 |
| Windmill Therapeutic Training Unit | 2,630 | | 2,630 | 2,353 |
| Wygram Nursing Home | 182 | | 182 | 0 |
| Youghal Community Health Project | 83 | | 83 | 113 |
| Young Social Innovators Ltd. | 115 | | 115 | 113 |
| Youngballymun | 280 | | 280 | 257 |
| Youth Advocacy Programme | 769 | | 769 | 467 |
| Youth For Peace Ltd. | 177 | | 177 | 150 |
| Youth Work Ireland | 576 | | 576 | 364 |
| Zamabcare | 144 | | 144 | 0 |
| Zenith Health | 295 | | 295 | 178 |
| | 8,361,100 | 359,962 | 8,721,062 | 8,172,551 |

* *Additional payments, not shown above, may have been made to some agencies related to services provided.*

** *Agencies with grants exceeding €100,000 for either Capital or for Revenue, in either of 2024 or 2025 are shown. All other grants are included at "Total Grants under €100,000". Accordingly, the 2024 comparatives above have been re-stated where appropriate.*

# Appendix 2

## Disclosures required by the Code of Practice for the Governance of State Bodies 2016

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

The Board is responsible for ensuring that the HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the Department of Public Expenditure and Reform in August 2016.

The following disclosures are required by the Code:

## Employee Short-Term Benefits

Employee short-term benefits in excess of €60,000 are set out in Note 7 of the Annual Financial Statements.

## Consultancy Costs*

Consultancy costs include costs of external expert analysis and advice to management which contributes to decision making or policy direction. It excludes outsourced 'business as usual' functions.

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Legal Advice | 1,906 | 185 |
| Tax and Financial advisory | 123 | 84 |
| Public relations/marketing | – | 78 |
| Human Resources and Pensions | 358 | 226 |
| Strategic Planning and Business improvement | 31,981 | 35,952 |
| IT Consultancy | 3,586 | 16,440 |
| Other | 7,610 | 8,222 |
| Total consultancy costs | 45,564 | 61,187 |
| | | |
| **Total consultancy costs further analysed as follows:** | | |
| Consultancy costs capitalised | – | – |
| Consultancy costs charged to Income and Expenditure and Retained Revenue Reserves | 45,564 | 61,187 |
| | 45,564 | 61,187 |

## Legal Costs and Settlements*

The table below provides a breakdown of amounts recognised as expenditure in 2025 in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the HSE which is disclosed in Consultancy costs above.

| | 2025<br>€'000 | 2024<br>€'000 |
|---|---|---|
| Legal fees – legal proceedings | 36,686 | 29,937 |
| Conciliation and arbitration payments | 180 | 463 |
| Settlements | 4,552 | 276 |
| Total | 41,419 | 30,677 |

The HSE was not involved in any litigation against any state body in 2025 and no costs have been incurred.

The number of cases covered by the above legal costs amounted to 3,484 in 2025 (2024: 3,103).

Additional legal costs and settlements were paid by the HSE's Insurance Company.

Note 11 of the Financial Statements discloses the costs and the future liability in relation to the Clinical Indemnity Scheme.

## Travel and Subsistence Expenditure*

Travel and subsistence expenditure is categorised as follows:

| | 2025 €'000 | 2024 €'000 |
|---|---|---|
| Domestic | | |
| – Board** | 8 | 7 |
| – Employees | 85,526 | 96,671 |
| International | | |
| – Board** | 3 | 2 |
| – Employees | 1,623 | 1,093 |
| Total | 87,160 | 97,773 |

### Hospitality Expenditure*

The aggregate total expenditure incurred in relation to hospitality was €Nil. All entertainment type expenses disclosed in the financial statements relate to Client/Patient clinical programmes and are disclosed under Miscellaneous/Recreation.

* *included in Note 8 Non Pay Expenditure, Other Operating Expenses, Recreation.*

** *2025 includes Board members T&S only. The CEO's expenses are disclosed in Note 2.*

## Statement of Compliance

The HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, 2016 and has put in place procedures to ensure compliance with the Code.

Signed on behalf of the Board

**Ciaran Devane**
Chairperson

09 June 2026

# Appendix 3

## Income and Expenditure – Revenue and Capital DCDE*
## For the year ended 31 December 2025

| | Revenue 2025 €'000 | Revenue 2024 €'000 | Capital 2025 €'000 | Capital 2024 €'000 |
|---|---|---|---|---|
| **Income** | | | | |
| Department of Children, Disability and Equality Grants | 3,482,401 | 3,048,161 | 27,000 | 23,020 |
| Deficit on Revenue Income and Expenditure Brought Forward | (136,284) | (3,082) | | |
| Patient Income | 5,366 | 5,474 | – | – |
| Other Income | 2,914 | 3,758 | – | – |
| | 3,354,397 | 3,054,311 | 27,000 | 23,020 |
| **Expenditure** | | | | |
| Pay and Pensions | 445,769 | 395,326 | – | – |
| Non Pay | | | | |
| Clinical | 37,349 | 36,414 | – | – |
| Patient Transport and Ambulance Services | 23,653 | 19,952 | – | – |
| Primary Care and Medical Card Schemes | 616,951 | 515,596 | – | – |
| Other Client/Patient Services | 1,639 | 1,875 | – | – |
| Grants to Outside Agencies | 2,334,019 | 2,178,835 | – | – |
| Housekeeping | 18,615 | 17,611 | – | – |
| Office and Administration Expenses | 23,791 | 24,986 | – | – |
| Capital Expenditure on HSE Capital Projects | – | – | 27,000 | 23,020 |
| | 3,056,017 | 2,795,269 | 27,000 | 23,020 |
| Total Expenditure | 3,501,786 | 3,190,595 | 27,000 | 23,020 |
| Net Operating (Deficit)/Surplus for the Year Includes First Charge | (147,389) | (136,284) | 0 | 0 |
| Net Operating (Deficit)/Surplus for the Year Excludes First Charge | (11,105) | (133,202) | 0 | 0 |

* *The above values have been extracted from and are included in the primary HSE Statements of Income and Expenditure and the Notes to the Financial Statements.*

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**July 2026**

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