

Annual Report 2024



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General Information

National Paediatric Hospital Development Board

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Annual Report 2024 Chairperson's Statement

The Comptroller & Auditor General (C&AG) commenced its annual audit of the NPHDB 2024 Financial Statements on 19 May 2025 and finalised the audit with the C&AG report dated 18 August 2025, which is found on pages 20 to 23. The 2024 Annual Report provides an overview of developments within the National Paediatric Hospital Development Board (NPHDB) and an update on the construction of the new children's hospital.

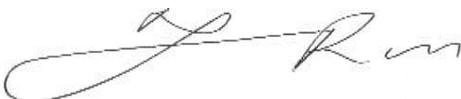
An external Assessment and Evaluation review of the Board was completed by Governance Ireland in Q1 2024 in accordance with the requirements of the Corporate Governance Code. This is carried out once every three years. The Board completed a Self-Assessment and Evaluation review for 2024, which was undertaken during February 2025 in accordance with the requirements of the Code. The Board Self-Evaluation was reviewed at the 12 March 2025 Board meeting. The Board also reviewed the updated Code of Governance manual at the December 2024 Board Meeting to approve non-material updates.

The Board has adopted the Code of Practice for the Governance of State Bodies 2009, which was replaced on 01 September 2016 by the Code of Governance for State Bodies 2016 (the State Code) and supplemented in September 2020 with additional requirements in respect of diversity and inclusion, and continues to review and implement the provisions of the State Code. The Board is committed to upholding the highest standards of corporate governance and to continually monitoring compliance.

In 2024, the NPHDB's Public Sector Duty (PSD) Steering Group continued to make progress on various activities, ensuring the Board fulfilled its PSD responsibilities. Following the achievement of Investors in Diversity (Bronze Award) accreditation from the Irish Centre for Diversity (ICD) in 2023, the NPHDB Executive decided to pursue reaccreditation, which ICD confirmed in March 2024.

The State is investing in a world-class facility, and we remain committed to ensuring its completion to the highest standards and in full compliance with all clinical and regulatory requirements. In partnership with the Department of Health, the Health Service Executive, and Children's Health Ireland, the NPHDB will continue to insist on full compliance with the contract's specifications and expectations. When completed, the National Children's Hospital Ireland will serve as a landmark institution for Irish healthcare, dedicated to improving health outcomes for children and young people for generations to come.

The main Contractor, BAM, has delayed its expected Substantial Completion date 16 times over the past 5 years. Our primary goal is to achieve substantial completion by ensuring that the contractor brings all hospital rooms and spaces up to the high standards specified in the contract. The NPHDB continues to do everything in its power to compel BAM to complete its work and fulfil its contractual responsibilities. BAM is behind on all six key performance indicators that the NPHDB is monitoring. This includes finishing rooms and spaces to the contract standard and commissioning the NCHI system and integrated systems, which are essential for providing stable environmental conditions needed to install Medical and ICT equipment as part of the Additional Early Access for Children's Health Ireland (CHI). We require BAM to provide the necessary resources to complete the building to the standards outlined in the contract and to hand it over to the NPHDB in a logical, systematic, and timely manner, first supporting additional early access as committed, and then achieving the timely substantial completion of the entire building.



Fiona Ross

Chair
National Paediatric Hospital Development Board

2024 Chief Officer Report

Background

The National Paediatric Hospital Development Board (NPHDB) was appointed by the Government in 2013 to design, build, and equip the National Children's Hospital Ireland (NCHI) on the campus shared with St James's Hospital, as well as Children's Health Ireland (CHI) at Connolly Hospital and CHI at Tallaght Hospital.

The NCHI is the most significant single capital investment project in the healthcare system ever undertaken in Ireland. The NPHDB is working with CHI to deliver this much-needed project. The urgent and emergency care centres, CHI at Connolly and CHI at Tallaght, have been open to patients since July 2019 and November 2021, respectively.

The NPHDB is also responsible for overseeing the delivery of the new Ronald McDonald House (RMH), which is located across from the main entrance of the NCHI. Clancy Construction was appointed as the design and build contractor with construction commencing in February 2024 and completion scheduled for the end of November 2025. The Ronald McDonald House Charities team will then progress with the internal equipping.

The NCHI at a glance

The NCHI is seven stories high, encompassing approximately 160,000 square meters of space, including the underground parking. It shares 12 acres on the campus with St. James's Hospital, dedicated to the NCHI. An internal 'hospital street' runs the length of Grafton Street. There are four acres of outdoor spaces, fourteen gardens and internal courtyards, and playrooms or play areas in nearly every ward—including a roof garden at the centre of the hospital that spans the length of Croke Park.

As part of the hospital's sustainability plan, 400 trees are being planted within the 4 acres of gardens and outdoor spaces. All gardens feature a sensory planting theme and serve as therapeutic spaces of respite for children and young people attending the hospital, their families, and staff.

The hospital has 380 individual inpatient rooms. Of these, 300 rooms will be en-suite and include a bed for a parent or guardian. There will also be 20 beds for Child and Young Person Mental Health (CYPMH). The facility will have 60 critical care beds, including 22 cardiac beds, 20 paediatric beds, and 18 neonatal beds. Additionally, there will be 93-day beds, divided between surgical and medical cases. The hospital will feature 22 operating theatres and procedure rooms. Ireland's rooftop helipad will enable rapid and safe transfer for sick children and young people, as well as adults attending St James's Hospital. Furthermore, a hospital school and third-level education centre will accommodate up to 2,500 undergraduate and postgraduate healthcare professionals. Colocation with St James's Hospital will bring together 39 paediatric specialities under one roof for the first time, providing the greatest number of clinical specialities and national services in one place.

The Capital Budget

In February 2024, the government approved enhanced capital and current budget sanctions for the NCHI project, bringing the total approved budget to €2.24 billion. This includes design, build, and equipping costs (including CHI at Tallaght and Connolly) of €1.88 billion, along with a separate allocation of €360 million to CHI for the integration and transition of services to the NCHI, covering commissioning, ICT, and the Electronic Health Record. The NPHDB's total cost as of the end of April 2025, including accruals & pre-payments, is €1,608,721,483.

Construction Progress on the New Children's Hospital

Construction on the NCHI is approaching the final stages. The focus is on completing rooms/spaces to the contract standard and commissioning the NCHI system and integrated systems, which is critical for providing stable environmental conditions to install Medical and ICT equipment as part of the Additional Early Access for CHI. The specialist medical and non-medical equipment built into the hospital, such as pendants, MRI, CT, X-ray, bi-planes, automated guided vehicles, dental suites, washers, and sterilisers, are all installed, and final commissioning is in progress—all the Group 3 and 4 medical and non-medical equipment to be installed post-substantial completion by NPHDB. The most advanced and contemporary equipment is being procured for CHI.

Community Benefit & the BAM Community Benefit Fund for the National Children's Hospital Ireland

Launched in January 2020, the BAM Ireland National Children's Hospital Ireland Community Benefit Fund is a four-year €500,000 voluntary corporate social responsibility contribution, made as part of BAM's tender for the construction of the NCHI. It was developed in tandem with the project's Community Benefit Oversight Group, which was also responsible for establishing the Community Benefit Programme. This programme was created to ensure that people living near the hospital fully experience the benefits of its development in their locality.

Over the past four years, the National Children's Hospital Ireland BAM Community Grants Scheme has awarded funds to 80 community groups, voluntary and resident associations, schools, and sports clubs, enabling them to continue and develop the important community work they do in the Dublin 8 and 12 areas. Following a rigorous evaluation process, 21 groups and organisations will now benefit from the final round of the Community Grants Scheme.

Some of the community groups that have been awarded funding this year through the BAM Ireland National Children's Hospital Ireland Community Benefit Fund include:

- Creativity in the Classroom - Arts and creativity programme in five primary schools across Dublin 8 and 12
- Inchicore National School – The establishment of STEM After Schools Project
- Dolphin House Social Café - Equipment for a café for older people, housing residents, and the wider community
- Rialto Day Centre - Donation towards the replacement of the community bus
- Inchicore for All - Summer Camp for IPA children living in Dublin 8

Education Bursaries have also been awarded to aspiring healthcare and construction students from the areas of Dublin 8 and 12 who face challenges in taking up further studies.

Conclusion

I want to express my gratitude to the Chair, Fiona Ross, the Board, and the NPHDB team, as well as the dedicated project and design teams, for their ongoing commitment to delivering this vital national project. I also acknowledge the support of the Minister for Health, Jennifer Carroll MacNeill TD. I want to thank the Secretary General, Robert Watt, the Assistant Secretary General, Derek Tierney, and their officials at the Department of Health, as well as the National Director of Planning and Performance, Patrick Lynch, and officials at the Health Service Executive, for their ongoing collaboration.

Thank you to Children's Health Ireland and to the management and staff of Connolly Hospital, Tallaght University Hospital, and St. James's Hospital. We also appreciate the support of the Ronald McDonald House Charity Ireland and the many individuals and organisations, including children, families, public servants, healthcare professionals, community representatives, and residents, who have contributed to and engaged with this project throughout its development.

Once operational, the new children's hospital will transform Ireland's healthcare landscape. Supported by CHI at Connolly and CHI at Tallaght, this investment will enable the delivery of world-class care to children and young people across the nation. We remain committed to the successful delivery of this essential national project.



David Gunning

Chief Officer
National Paediatric Hospital Development Board

The National Paediatric Hospital Development Board

The NPHDB was established by the Minister for Health & Children by Statutory Instrument (S.I.) 246 of 2007 on 23rd May 2007 and is responsible for planning, designing, building, and equipping the National Children's Hospital Ireland (NCHI) in accordance with the high-level framework brief, which the Health Service Executive commissioned. A planning application was lodged in 2015, and An Coimisiún Pleanála (An Bord Pleanála) granted planning permission in 2016 for the NCHI, and the two Outpatient & Urgent Care Centres at Connolly Hospital in Blanchardstown and a second at Tallaght University Hospital, now referred to as CHI at Connolly and CHI at Tallaght. CHI is the client for the NCH project.

About the new children's hospital project

The NCHI project comprises the main hospital on a campus shared with St James's Hospital, CHI at Connolly, and CHI at Tallaght. The NCHI project will have a significant impact on children and young people and is a Government priority. It is the single most significant capital investment project in the Irish healthcare system to date. It will bring together the services currently provided at the three Dublin children's hospitals into a modern, custom-designed digital hospital on the campus shared with St James' Hospital, to deliver the best care and treatments for Ireland's sickest children and young people.

In addition to playing a central role in the provision of acute paediatric healthcare services, the NCH will also serve as the primary centre for paediatric education, training, and research in Ireland. It will be a child-centred, world-class facility that supports innovation and excellence in paediatric healthcare, creating an environment that is supportive of children, young people, their families, and the hospital's staff.

Board Membership

Under the terms of the Statutory Instrument, the Minister for Health may appoint thirteen members to the Board – a chairperson and twelve ordinary members. Details are outlined in the Governance Statement and Board Members' Report on page 13. A schedule of attendance at the Board and Committee meetings for 2023 is outlined on page 16.

NPHDB Executive

The work and responsibilities of the NPHDB continue to be discharged by the NPHDB Executive. This is a strengthened Executive team, some members of whom were appointed in 2019 following the recommendations contained within the PWC report dated April 2019.

Functions of the NPHDB

The functions of the NPHDB, as outlined in S.I. 246 of 2007, and as amended by the Children's Health Act 2018, are

- to plan, design, build, furnish, and equip a national paediatric hospital, the NCHI, in accordance with a brief approved by the HSE with the prior consent of the Minister, and subject to any subsequent variations to this brief as may be determined by the HSE in consultation with the NPHDB, and with the prior consent of the Minister; and
- do any other thing as is necessary for the performance of its functions.

The 'other' functions of the NPHDB are currently undertaken by CHI. Responsibility for the 'other' functions was passed to the Children's Hospital Group, now known as Children's Health Ireland (CHI), on 13 September 2013, as set out in an operational agreement between the NPHDB, the CHI, and the HSE and approved by the Department of Health.

Governance

In January 2021, the Department of Health confirmed that, in line with Government approval, there would be an introduction of revised Children's Hospital Project & Programme Governance arrangements. The revised governance arrangements are intended to complement and strengthen the capacity of CHI and NPHDB to discharge their respective statutory roles and responsibilities, which remain unchanged. The revised arrangements will support more integrated working and a shared focus on project delivery for the remainder of the programme.

Key elements of the revised Governance Arrangements are as follows:

1. Establishment of Integrated CHI/NPHDB Programme Delivery Team

Building on existing joint-working arrangements, a formal Integrated Programme Delivery Team structure was established and is operated jointly by CHI/NPHDB. The Integrated Programme Delivery Team meets formally and takes joint responsibility for co-ordination and integration of the interdependent workstreams through to the conclusion of the programme.

2. Nomination of HSE Lead Director

Under the new governance arrangements and in relation to the role of the HSE, the HSE CEO will formally give specific delegated authority to the Lead Director, who will be responsible for developing and implementing a 'Programme Assurance Plan' to be signed off by all principal programme and project stakeholders.

3. The National Oversight Group

This National Oversight Group will oversee and monitor the progress of the National Children's Hospital Programme to ensure that the programme is delivered against the agreed parameters for the programme in relation to timeline, scope, quality, functionality, and funding. This group is chaired by the Secretary General of the Department of Health, with membership that includes the HSE CEO and relevant senior Department officials.

NCH Project Overview

The NCHI, co-located with St James's Hospital (SJH) in Dublin 8, will be a world-class, child-focused facility, supported by two new Outpatients & Urgent Care Centres, now known as CHI at Tallaght Hospital and CHI Connolly Hospital, delivering optimum healthcare to Ireland's children, equal to the highest international standards.

The NCHI will:

- Provide national tertiary paediatric care for Ireland's children and young people; combining onto one site the clinical services currently being provided at CHI at Crumlin; CHI at Temple Street, and the National Children's Hospital, Tallaght;
- Treat children up to the eve of their 16th birthday, with children in the system treated up to the eve of their 18th birthday. Programmes for the transition of children to adult services will commence early and be completed by their 18th birthday, unless in specific circumstances where clinical outcomes are proven to be better under paediatric services.
- Expand the role of the CHI at Connolly and CHI at Tallaght and reduce reliance on inpatient treatment, in line with international trends and best practice.
- Deal with higher levels of acuity among inpatients.
- Support and enable the transformation of paediatric healthcare services in Ireland by working closely with the National Paediatric Programme in its implementation of the new national model of care.
- Be the driving force behind a move towards home-based care, wherever clinically appropriate.
- Support efficiencies through innovative campus-wide sharing and use of clinical and non-clinical services as appropriate at both the NCHI and the OP & CHI at Tallaght and CHI at Connolly Hospital; and
- Be the primary centre for paediatric research, education, and training in Ireland.

The following hospital facilities are required to deliver high-quality, child-centred, and family-focused services:

- The NCHI will be 7 storeys at its highest, comprising of approx. 160,000m² of accommodation including the 1,000-space car park;
- Approximately 6,000 rooms in total
- 380 individual inpatient rooms, each with an en-suite and bed for a parent/guardian to sleep near their child;
- 93-day beds;
- 22 operating theatres and procedure rooms;
- 1,000 underground car parking spaces (675 of these for families which can be pre-booked and 31 emergency spaces outside the Emergency Department supported by a concierge);
- A Helipad;
- 4 acres of outdoor areas & gardens; and
- 14 gardens and internal courtyards – including the Rainbow Garden which is the length of Croke Park.

Also included in the project are the following;

- CHI at Connolly Hospital and CHI at Tallaght Hospital; and
- A 52-unit family accommodation centre, funded by the HSE and the Ronald McDonald House Charity Ireland.

Project Vision

'To deliver one of the finest children's hospitals in the world'. And specifically, to deliver:

- A hospital that provides a truly supportive and therapeutic environment for children, young people and their families. All bedrooms are single bed en-suite with bed space for parent/guardian. Access is provided to extensive outdoor gardens and internal recreation spaces;
- A hospital with a layout, detailed design and construction quality that will facilitate the optimum delivery of all aspects of leading current and developing clinical practice. The NCH is designed to be a fully digital hospital with necessary ICT and Building Management Systems (BMS) infrastructure;
- A hospital that provides a safe and stimulating work environment for all staff. The design recognises the importance of staff wellness with a focus on excellent daylight, air quality and access to outdoor gardens and high-quality recreation and break out spaces.
- Lifecycle costings are included in the selection criteria for building systems and materials. All works are competitively bid in line with EU procurement rules;
- Ensure sustainable solutions are integrated into all stages of project life cycle. The NCH is designed to BREEAM (Building Research Establishment Environmental Assessment Method) 'Excellent' standard and BER (Building Energy Rating) A3 including the installation of the most efficient energy systems delivering 60-70% reduction in energy running costs when compared to the existing children's hospitals;
- A children's hospital which is successfully integrated with St. James Hospital (SJH) and in time with the new Maternity Hospital, including efficient approach to Shared Services; getting vacant possession of the site required decanting of 20,000sq.m of existing buildings and efficiently providing replacement accommodation on and off site; and delivering an integrated solution for access/traffic, logistics management and shared services for overall campus; and
- A hospital design which is sensitive to and positively enhances its urban setting and the quality of life of the local population. The hospital concourse will be one of the finest public spaces in Dublin. Significant improvements are included to access roads with public access to campus parks. From early 2014 the NPHDB had a comprehensive, meaningful and effective engagement programme with all stakeholders, particularly residents and community groups and, where possible, changes to the design of the hospital have been accommodated. The Community Benefit programme includes commitment to generate new entrant work opportunities including apprenticeships for the local community and raising aspirations through engagement with local schools.

Hospital Design

The NCHI project represents a 'once-in-a-lifetime opportunity' for all those involved in its design and implementation. Encompassing CHI at Connolly and CHI at Tallaght as well as the NCHI on the campus shared with St James's Hospital, it is the single most significant capital investment project ever undertaken in healthcare in Ireland. It is a core part of the transition to a new model of care for paediatric services.

To achieve this, the NPHDB set the vision to create "one of the finest children's hospitals in the world" – an aspiration which recognises the importance that the building itself can play in supporting the work of clinicians and creating an environment that is welcoming to children and their families and makes a real long-term impact on health outcomes.

The design concept deliberately gives the new hospital a strong identity that is unlike any other hospital, as the intention is to break with the institutional mould of traditional hospital designs and create an innovative environment – one that not only meets the highest clinical standards but is also uplifting, engaging and child and family-centred.

The design evolved out of extensive dialogue with many stakeholders, including staff from the three children's hospitals, with families, young people and children who are former or current users of the service, and with local residents and businesses. This process, which also fostered integration and alignment of new ways of providing clinical care, has led to the development of a world-class building, expressly designed for staff to deliver the best possible clinical care for children and young people.

The design also maximises the therapeutic benefits of outdoor space, daylight, natural ventilation, and break-out spaces for patients, families, and staff, offering opportunities for learning, play, and distraction as well as respite from the clinical environment. The entrances lead directly into the hospital from the LUAS, the South Circular Road, and the underground car park, ensuring convenient access for patients, visitors, and staff.

The NCHI is part of a coordinated master plan for the campus shared with St James's Hospital, aimed at integrating the NCHI with the existing adult and future maternity hospitals. The project's scale and national importance are being harnessed as a catalyst for the regeneration of surrounding neighbourhoods and businesses. Significant high-quality improvements to the surrounding transportation network and the public realm on and adjacent to the campus have been developed in collaboration with local stakeholders as part of this long-term vision.

Sustainability

Sustainability is an important aspect of the design for the new children's hospital project, and it is acknowledged that the capital investment in the building will lead to reductions in operational costs and energy consumption over the long term. The hospital design has received a BREEAM rating of 'Excellent'. BREEAM assesses the sustainability performance of building designs. It is also intended to meet the Building Energy Rating A3 standard. A whole-life costing approach has been implemented in the design of the building façade, engineering services, and the selection of maintainable building assets and clinical equipment.

Equipping

Procurement of equipment to meet Children's Health Ireland (CHI) clinical service plan and requirements continued in 2024 to meet project, technical and operational commissioning programmes.

Group 2 equipment installation by vendor specialists in conjunction with the Main Contractor commenced for Imaging rooms (MRI, X-Ray and Bi Planes), Theatre and Central Decontamination Unit (Washers, Disinfectors and Sterilisers). Integration testing of medical devices to support clinical diagnosis and treatment, which necessitated the seamless transfer of vital signs and clinical measurement data to the Electronic Healthcare Record (EHR), was undertaken in conjunction with CHI ICT. The Infusion Therapy drug library for rollout to the new devices was developed with the assistance of the Pharmacy Team at Crumlin.

Procurement of pan-hospital equipment continued, with CHI standardising devices across its sites so any new equipment would be consistent and coherent with the equipment available for transfer. The standardisation of instrument sets for cross-site paediatric surgical specialities, the establishment of

procedure components for the existing sets, and the provision of any additional sets required to meet future increases in capacity and planned surgical activity.

Procurements drawn down from national contracts in 2024 provided good value for money, where the costs of raw materials and manufacturing increased. Tenders were conducted for any equipment not available for drawdown or to replace expired national contracts.

Arts in Health

In 2024, thanks to the support of NPHDB and BAM, two of the five iconic Dandelion Clocks by Remco De Fouw were installed at the west entrance of the new hospital, and within minutes, they were spreading light and rainbows around the building. These are a direct response to the request of the Youth Advisory Council and other stakeholders in 2017 for artworks to bring colour and light into the hospital building.

Vera Klute's three kinetic sculptures also arrived at the new children's hospital, as did the frames for Downside Up and the Sound Ship.

The gallery space at the north entrance of the concourse was furnished with lighting. This will be the home of a series of temporary exhibitions that take place annually and will be curated in collaboration with children and young people from the immediate communities of Dublin 8 and Dublin 12. The opening exhibition of photography, titled 'Welcome to the Neighbourhood', will introduce new patients to the immediate surroundings of the hospital through the eyes of young people. The photographs were taken by transition year students in Mercy Secondary School, Inchicore, Drimnagh Castle School, and Clogher Road Community College through a programme of workshops led by Liadh Connolly. The Community Benefit Fund funded the project.

The CHI pastoral care team selected Tyrone artist Diane McCormick to make a ceramic artwork for the All-Faith space. Inspired by clouds, this artwork is designed to offer a gentle visual focus within the space to people of all faiths and none.

The not-for-profit enterprise We Make Good partnered with PALLS Limerick on the production of a series of bespoke frames for the display of children's artwork throughout the hospital. These promise to shift the creative work of children from looking good to looking great.

Public Sector Duty on Human Rights and Equality

In 2024, the NPHDB's Public Sector Duty (PSD) Steering Group continued to make progress on a range of activities, ensuring the Board met its PSD obligations. Having successfully received the Investors in Diversity (Bronze Award) accreditation from the Irish Centre for Diversity (ICD) in 2023, the NPHDB Executive decided to apply for reaccreditation, which ICD confirmed in March 2024. The Executive considered applying for the Investors in Diversity (Silver Award), which is due in 2025. The process of understanding how human rights and equality issues relate to the NPHDB's core purpose and business function in the context of the NCHI project is ongoing. Delivery of the community benefits and PSD requirements outlined in the Project Collaboration Agreement (PCA) for the construction of the new Ronald McDonald House is ongoing, and the NPHDB continues to explore opportunities to incorporate these requirements into other procurements. The NPHDB Executive has implemented a Public Sector Duty Plan for 2025.

Community, Internal & External Engagement

The new children's hospital project is the most complex construction project underway in Ireland and represents the State's biggest single investment in healthcare. Communicating with all stakeholders throughout the planning and construction phases is essential. This communication takes place not only through media relations and social media but also through site visits, events, and engagement sessions.

On an ongoing basis, there is engagement and communication with key stakeholders, such as local and national representatives, Department of Health and HSE officials, residents, local community organisations and businesses, and Children's Health Ireland staff, among others. In addition, specific communication activities include hosting Resident Project Monitoring Committee meetings with local councillors and residents; providing a press office service (inclusive of out-of-hours support); creating content for digital channels and media, such as photography and videography; managing social media; conducting site visits for key stakeholders; responding to Parliamentary Questions; and maintaining ongoing internal communication with the wider NPHDB team and Board members.

Governance Statement and Board Members' Report

Governance

The Board of the NPHDB was established under Statutory Instrument (S.I.) No.246 of 2007 and amended by the Children's Health Act 2018. The functions of the Board are set out in section 5 of the S.I. and section 61 of the Children's Health Act 2018. The Board is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key project issues. The regular day-to-day management, control, and direction of the NPHDB are the responsibility of the Chief Officer (CO) and the senior management team. The CO and the senior management team must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant tasks likely to arise. The CO acts as a direct liaison between the Board and the management of the NPHDB.

The NPHDB is responsible for planning, designing, building, equipping, and furnishing the NCH, CHI at Tallaght, and CHI at Connolly per the high-level framework brief, which was commissioned by the Health Service Executive (HSE).

The CHI is the client for the project and provides ongoing advice and support in relation to the design and equipping requirements of the NCH, CHI at Tallaght, and CHI at Connolly.

Functions of the NPHDB

The functions of the NPHDB, as outlined in S.I. 246 of 2007 and amended by the Children's Health Act 2018, are:

- to plan, design, build, furnish, and equip a national paediatric hospital (NCH) in accordance with a brief approved by the HSE, with the prior consent of the Minister, and subject to any subsequent variations to this brief as may be determined by the HSE in consultation with the NPHDB, with prior consent of the Minister; and
- do any other thing as is necessary for the performance of its functions.

Board Responsibilities

The work and responsibilities of the Board are set out in the NPHDB Code of Governance manual, which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests;
- review and approval of minutes and action items;
- reports from committees;
- financial reports;
- performance reports; and
- reserved matters.

Section 14 of the Statutory Instrument (S.I.) No.246 of 2007 requires the Board of the NPHDB to keep, in such form as may be approved by the Minister for Health with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the NPHDB is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in existence; and

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 14 of the S.I. No.246 of 2007. The

maintenance and integrity of the corporate and financial information on the NPHDB's website, www.newchildrenshospital.ie, is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the NPHDB by reference to the annual plan and budget is carried out on a monthly basis at the Board meeting. An evaluation of the yearly performance of the NPHDB by reference to the annual plan and budget was carried out at the Board meeting of 08 January 2025.

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

The Board considers that the financial statements of the NPHDB give a true and fair view of the financial performance and the financial position of the NPHDB at 31 December 2024.

The Children's Health Act 2018 (part 9) has included the following sections relating to the Board.

- Section 62 and Section 63;
- Section 64: Liability for loss occurring before dissolution day;
- Section 65: Provisions consequent upon transfer of functions, property, rights and liabilities to Executive;
- Section 66: Final accounts and final annual report to the Board; and
- Section 67: Cessation of membership of the Board.

The Children's Health Act 2018 was passed by Dáil Éireann on 07 November 2018. All sections of Part 9 of the Act have been commenced, except for Section 61(b)(i)(I)) and section 67.

Board Structure

The Board consists of a Chairperson and up to twelve ordinary members, all of whom are appointed by the Minister for Health and meet on a monthly basis. The table below details the appointment period for the members in 2024:

Board Member	Role	Date Appointed	Date of Reappointment	Appointment confirmed to:
Ms Fiona Ross	Chairperson	16 September 2021	31 July 2024	30 July 2026
Mr Tim Bouchier- Hayes	Deputy Chairperson	02 August 2013	31 July 2023	30 July 2028
Mr John Cole	Ordinary Member	02 August 2013	31 July 2023	30 July 2028
Mr Michael Shelly	Ordinary Member	20 February 2020	20 February 2025	19 February 2030
Mr John McGowan	Ordinary Member	20 February 2020		19 February 2025
Mr Michael Barry	Ordinary Member	23 February 2021		22 February 2026
Mr Brian Keogh	Ordinary Member	23 February 2021		22 February 2026
Mr Alan Seabourne	Ordinary Member	12 July 2022		11 July 2027
Mr Alex White	Ordinary Member	12 July 2022		11 July 2027

Mr Derek Moran	Ordinary Member	12 July 2022	11 July 2027
Ms Susan Bryson	Ordinary Member	31 July 2023	30 July 2028
Mr Alan Moore	Ordinary Member	31 July 2023	30 July 2028

Fiona Ross was re-appointed as Chair of the NPHDB as of 31 July 2024. John McGowan stepped down as Board Member of the NPHDB on 19 February 2025. Michael Shelly was re-appointed as Board Member of the NPHDB as of 20 February 2025.

An external Assessment and Evaluation review of the Board was completed by Governance Ireland in Q1 2024 in accordance with the requirements of the Corporate Governance Code. This is carried out once every three years. The Board completed a Self-Assessment and Evaluation review for 2024 which was undertaken during February 2025 in accordance with the requirements of the Code. The Board Self-Evaluation was reviewed at the 12 March 2025 Board meeting. The updated Code of Governance manual was also reviewed by the Board at the December 2024 Board Meeting to approve non-material updates

The Board has adopted the Code of Practice for the Governance of State Bodies 2009, which was replaced on 01 September 2016 by the Code of Governance for State Bodies 2016 (the State Code) and supplemented in September 2020 with additional requirements in respect of diversity and inclusion, and continues to review and implement the provisions of the State Code. The Board is committed to maintaining the highest standards of corporate governance, and to monitoring compliance on an on-going basis. The gender balance of the Board is 83% male and 17% female.

The Department of Health in conjunction with the Public Appointments Service (PAS), seeks expressions of interest for membership of the board, as vacancies arise. The Minister for Health has nominating rights as outlined in the NPHDB (Establishment) Order 2007 (S.I. No 246 of 2007).

In considering applications made through the Public Appointment Service, due regard is given to Government policy on gender balance on State Boards. The overarching target is that each State Board should have at least 40% representation from each gender. 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.

There was a significantly lower number of applications from women for the vacant positions in the most recent PAS competition for appointment to NPHDB, (2022). A contributory factor may be the over-representation of males in the construction sector. The CSO's Labour Force Survey, Q1 2025, found females make up only approximately 9.7% of the persons in employment in the construction sector.

In 2024 the Board was supported by four Sub-Committees as follows:

1. The Finance, Audit and Risk Sub-Committee (FARSC)

Comprised two NPHDB Board members and one independent member. The role of the committee is to monitor and review the integrity of the financial statements, the management accounts and make recommendations to the Board; monitor and review the internal controls; review arrangements for Protected Disclosures; monitor and review the Internal Audit function, external auditors, risk management and governance, to review and recommend the annual financial plan to the Board; monitor progress against project schedule and cash-flow/funding to complete the project on plan and update the Board; support evaluation of specific SAQ/tenders and report to the Board; and review and recommend change orders for approval to the Board.

The NPHDB Board members of the FARSC as at 31st December 2024 were Michael Barry (Chair) and Derek Moran. Denise Cronin was an independent member of the committee throughout 2024. There were 5 meetings of the FARSC in 2024.

2. The Design Sub-Committee (DSC)

Was approved for dissolution at the May 2024 Board Meeting. No meetings were held in 2024.

3. The Disputes Resolution Sub-Committee (DRSC)

Comprised four NPHDB Board members. The role of the committee is to review, monitor and consider actions required in relation to the Main Contractor claims; and liaise with the Board in relation to progressing any such claims and any proposals or recommendations to address or resolve these claims.

The NPHDB Board members of the DRSC are Michael Shelly (Chair), Tim Bouchier-Hayes, Brian Keogh and Susan Bryson. There were 10 meetings of the DRSC in 2024.

4. The Commissioning, Qualification and Validation Sub-Committee (CQVSC)

Comprised six NPHDB Board members and two independent members. The role of the committee is to review, monitor and consider the Technical Commissioning Strategy and Plan for the NCH and liaise with and report to the Board.

The NPHDB Board members of the CQVSC are John Cole (Chair), John McGowan, Michael Shelly, Brian Keogh, Alan Moore and Alan Seabourne. Damien Clarke and Julia Lewis (Director, CHI) are the independent members. There were 6 meetings of the CQVSC in 2024.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2024 is set out on page 16 including the fees and expenses received by each member:

Key Personnel Changes

- Ms Fiona Ross was re-appointed to the Board on 31 July 2024.
- Mr Micheal Shelly was re-appointed to the Board on 20 February 2025.
- Mr John McGowan resigned from the Board on 19 February 2025

	Board	FARSC	DSC	DRSC	CQVSC	Fees	Expenses
						2024	2024
						€'000	€'000
No of meetings	14	5	0	10	6		
Ms Fiona Ross	14 (14)	1 (1)				62	
Mr Tim Bouchier- Hayes	14 (14)			10 (10)		12	
Mr John Cole	13 (14)				6 (6)	12	1
Mr John McGowan	14 (14)				6 (6)	12	
Mr Michael Shelly	12 (14)			10 (10)	4 (6)	12	
Mr Michael Barry	14 (14)	5 (5)				12	
Mr Brian Keogh	14 (14)			10 (10)	6 (6)	12	
Mr Alan Seabourne	13 (14)				5 (6)	12	1
Mr Alex White	13 (14)					12	
Mr Derek Moran	12 (14)	3 (4)				12	
Mr Alan Moore	13 (14)				3 (3)	12	
Ms Susan Bryson	13 (14)			9 (10)		12	
Ms Denise Cronin		4 (5)				2	
					2024 Total	196	2
					2023 Total	171	1

The first number indicates the number of meetings a Board / Committee member attended in the year.

The bracket number indicates the maximum number of meetings that a Board / Committee member could attend in the year.

Claims Management

A contract was entered into by the National Paediatric Hospital Development Board (“NPHDB”) and BAM Ireland Limited (“Contractor”) for the construction and part design of the New Children’s Hospital (the “Contract”).

The Contract sets out a requirement that, where the Contractor considers that there is an entitlement to an adjustment to the Adjusted Contract Sum and/or the date for Substantial Completion (as defined in the Contract), it shall serve notice of its claim and information supporting the claim on the Employer’s Representative (“ER”), who has been appointed pursuant to the Contract, within specified notice periods pursuant to the requirements of Clause 10.3 of the Contract.

The Contract provides that for adjustments, claims shall be considered and determined initially by the ER. In the event of the ER’s Determination being disputed by a party to the Contract, the Dispute may be referred, in accordance with the Dispute Resolution Procedures set out in the Contract, to the Project Board and, if required, thereafter to Conciliation. Claims not resolved at Conciliation may potentially proceed to court proceedings, as provided for in the Contract.

As of the date of 30 April 2025, the ER had been notified, by the Contractor, of 3,975 claims for adjustment. Subsequently, the Contractor withdrew 698 of the previously notified claims. This results in a net quantity of 3,277 Contractor claims. Of the total notices of claims, submitted by the Contractor, supporting information has been provided by the Contractor to the ER in respect of 2,902 claims (including 5 inflation claims). The amount claimed by the Contractor at the time of submission to the ER for determination in respect of these claims is €856,214,198. The difference of 375 claims are claims that have been the subject of initial notifications submitted by the Contractor, but supporting information had not been provided as of the date of this report.

Of these 2,902 claims as at the end of April 2025, the ER had determined 2,637 of the substantiated claims. Of the remaining 265 10.3 claims, 140 were to be determined by the ER as at the end of April 2025, 125 10.3 claims remained on hold due to requests by the Contractor or further claim substantiation requested by the ER. Of these 2,637 ER determined claims, the Contractor had referred 2,223 ER determined claims to dispute in accordance with the Contract as at end of April 2025, the remaining 414 10.3 claims are made up of ER determinations not disputed by the Contractor and 10.3 determinations yet to be referred to dispute by the Contractor as at the end of April 2025. The NPHDB had additionally referred one dispute to the High Court. 28 claims have been settled/agreed between the two parties to 30 April 2025 and an additional four 10.3 disputes are subject to a binding adjudicators decision (unless/until a final decision in Court).

The NPHDB disputes the validity of a large number of the Contractor’s claims, and specifically, where the adjustment sought is greater than the amount and/or extension of time, as determined by the ER. In such circumstances, it would not be appropriate to make an estimate of any liability arising from a decision, ultimately to be made by the High Court.

The NPHDB is committed to seeking a fair and equitable resolution of all disputed claims, in order to minimise Project risk and to achieve Project completion on a timely basis. Notwithstanding this, the Board recognises that there are, in some instances, very substantial differences of:

- (a) Positions as between the ER’s assessments and determinations of the Contractor’s claims and the adjustments sought by the Contractor.

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

The Board is responsible for ensuring that the NPHDB 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 Breakdown

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

Range		Number of Employees	
From	To	2024	2023
€60,000 -	€69,999	2	1
€70,000 -	€79,999	-	-
€80,000 -	€89,999	-	-
€90,000 -	€99,999	2	2
€100,000 -	€109,999	-	-
€110,000 -	€119,999	-	-
€120,000 -	€129,999	-	-
€130,000 -	€139,999	-	-
€140,000 -	€149,999	-	-
€150,000 -	€159,999	-	-
€160,000 -	€169,999	-	-
€170,000 -	€179,999	-	-
€180,000 -	€189,999	-	-
€190,000 -	€199,999	-	1
€200,000 -	€209,999	1	-
€210,000 -	€219,999	-	1
€220,000 -	€229,999	-	-
€230,000 -	€239,999	-	-
€240,000 -	€249,999	1	-

Consultancy Costs

Consultancy costs are all outsourced "Business-as-usual" functions.

Legal Costs and Settlements

In 2024, the legal fees relating to the O'Reilly Avenue injunction proceedings amounted to €25k. The legal fees and related costs are being claimed under the insurance cover that is in place.

The total legal fee expenditure in 2024 amounted to €1,664k and the Litigation & Claims Defence expenditure in 2024 amounted to €4,400k as per note 2 (vi).

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024	2023
	€'000	€'000
Domestic		
Board	1	-
Employees	-	-
International		
Board	1	1
Employees	-	-
Total	2	1

Hospitality Expenditure

There was no Hospitality Expenditure incurred in 2024.

Board Diversity

At 31 December 2024, the diversity breakdown of the 12 Board member is 10 male and 2 female.

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The NPHDB was in full compliance with the Code of Practice for the Governance of State Bodies for 2024.

On behalf of the Board of the NPHDB:



Fiona Ross
Chairperson
National Paediatric Hospital Development Board

Date: 13th August 2025



Michael Barry
Board Member & Finance, Audit
Risk Sub-Committee Chairperson
National Paediatric Hospital Development Board

Date: 13th August 2025

Ard Reachtaire Cuntas agus Ciste (Comptroller and Auditor General)

Report for presentation to the Houses of the Oireachtas

The National Paediatric Hospital Development Board

Qualified Opinion on the financial statements

Board for the year ended 31 December 2024 as required under the provisions of Section 5 of the Comptroller and Auditor General Amendment Act 1993. The financial statements have been prepared in accordance with Financial Reporting Standard (FRS) 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland, and comprise

- the statement of income and expenditure and retained revenue 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, except for the non-compliance with the requirements of FRS102 in relation to retirement benefit entitlements referred to below, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Paediatric Hospital Development Board at 31 December 2024 and of its income and expenditure for 2024 in accordance with FRS 102.

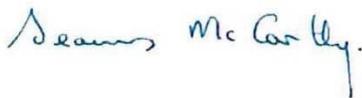
Basis for qualified opinion on the financial statements

Development Board accounts for the costs of retirement benefit entitlements only as they become payable. This does not comply with FRS 102 which requires that the financial statements recognise the full cost of retirement benefit entitlements earned in the period and the accrued liability at the reporting date. The effect of the non-compliance on the Board's financial statements for 2024 has not been quantified. 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 National Paediatric Hospital Development Board 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 National Paediatric Hospital Development Board has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, and the statement on internal control. 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.

I have nothing to report in that regard.



Seamus McCarthy

Comptroller and Auditor General

18th August 2025

Appendix to the report

Responsibilities of the Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 14 of the National Paediatric Hospital Development Board (Establishment) Order 2007 (SI 246/2007)
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- 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 5 of the Comptroller and Auditor General Amendment Act 1993 to audit the financial statements of the National Paediatric Hospital Development Board 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 National Paediatric Hospital Development Board'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 National Paediatric Hospital Development Board to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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 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.

Certification of Chief Officer and Chairperson

For the year ended 31st December 2024

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

The financial statements, which comprise of pages 24 to 42 including the statement of accounting policies on pages 29 and 30, give a true and fair view of the state of affairs of the Board at 31st December 2024 and of its income and expenditure for the year then ended.



David Gunning
Chief Officer

National Paediatric Hospital Development Board
13th August 2025



Fiona Ross
Chairperson

National Paediatric Hospital Development Board
13th August 2025

Statement of Internal Control

Scope of Responsibility

On behalf of the National Paediatric Hospital Development Board (NPHDB), we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the NPHDB for the year ended 31 December 2024 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The NPHDB has a Finance, Audit & Risk Sub-Committee (FARSC) comprising two Board members and one external FARSC member. The FARSC has the necessary financial and audit expertise, one of whom is the FARSC Chair. The FARSC met five times in 2024.

The NPHDB has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the FARSC. The internal audit function is externally sourced and covered the annual internal controls review in 2024.

The FARSC has a Risk Management Statement including a risk management framework and policy which sets out the NPHDB's risk appetite, the risk management processes and details the roles and responsibilities of NPHDB personnel in relation to risk. The policy and procedure has been made available to all NPHDB personnel who are required to work within these. NPHDB personnel are also responsible for alerting management on any emerging risks and control weaknesses they become aware of and have responsibility for risks and controls within their own area of work.

Risk and Control Framework

The NPHDB has implemented a risk management system which identifies and reports key risks along with the management actions being taken to address and, to the extent possible, to mitigate those risks. A key objective of the risk management process is to plan and allocate resources to ensure risks are managed and mitigated to an acceptable level.

A risk register is in place which identifies the key risks the NCH project faces across various workstreams, and these risks have been evaluated and rated according to their probability and likely impact. The project risk register was reviewed by the FARSC in September 2024 and also reviewed by the Board at their respective meetings in 2024.

The risk register details the controls and actions needed to mitigate and/or minimise the impact of risk and responsibility for operation of controls is assigned to specific NPHDB project personnel. The NPHDB confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented.
- financial responsibilities have been assigned at Executive level with corresponding accountability.
- there is an appropriate budgeting system with an annual budget which is kept under review by the Executive.

- there are systems in place aimed at ensuring the security of the information and documentation generated on the project; and
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and if any control deficiencies arise, these are communicated to those responsible to take corrective action and reported to the Executive and the Board, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned; and
- there are regular reviews by the Executive of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

We confirm that the NPHDB has a policy and procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 the NPHDB complied with those procedures.

Review of Effectiveness

We confirm that the NPHDB has procedures to monitor the effectiveness of its risk management and control procedures. The NPHDB's monitoring and review of the effectiveness of the system of internal controls is informed by the work of the internal and external auditors, the FARSC which oversees their work, and the Executive within the NPHDB responsible for the development and maintenance of the internal control framework.

To provide the Executive and the Board with accurate up to date information on the status of each project workstreams, an integrated reporting system has been put in place with defined key performance indicators (KPIs) for the workstreams. The system is actively used by the NPHDB as part of day-to-day project controls arrangements.

We confirm that the Board conducted an annual review of the effectiveness of the internal controls on 12 March 2025.

During 2024, significant progress was made in developing and implementing controls, performance management and mitigation of risk for the NCH (New Children's Hospital) construction contract, including other project workstreams.

The NPHDB (along with CHI) provides detailed risk, cost and programme monthly updates to the Children's Hospital Programme & Project Steering Group and quarterly updates to the Children's Hospital Programme & Project Board. The Executive provides monthly updates to the NPHDB Board on risk, detailed project costs, programme timelines and the overall project performance.

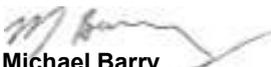
On behalf of the Board of the NPHDB:



Fiona Ross
Chairperson

National Paediatric Hospital Development
Board

Date: 13th August 2025



Michael Barry
Board Member & Finance, Audit and Risk
Sub-Committee Chairperson

National Paediatric Hospital Development
Board

Date: 13th August 2025

Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2024

		2024	2023
	Note	€'000	€'000
Income			
Oireachtas grants	9	131,115	156,016
Total Income		131,115	156,016
Expenditure			
Administration & Operations	2	131,115	156,016
Total Expenditure		131,115	156,016

Surplus / (Deficit) for the Year before Appropriations		-	-
Transfer from/(to) the Capital Account	7	(131,115)	(156,016)
Transfer to construction work in progress	2	131,115	156,016
Surplus/ (Deficit) for the Year after Appropriations		-	-
Balance Brought Forward at 01 January		-	-
Surplus/ (Deficit) for the Year at 31 December		-	-

All income and expenditure for the year relates to continuing activities at the balance sheet date.

The Statement of Income & Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year. The Statement of Cash Flows and notes 1 to 14 form part of these financial statements.

On behalf of the Board of the NPHDB:



Fiona Ross

Chairperson

National Paediatric Hospital Development Board

Date: 13th August 2025



Michael Barry

Board Member & Finance, Audit and Risk Sub-Committee Chairperson

National Paediatric Hospital Development Board

Date: 13th August 2025

Statement of Financial Position for the year ended 31 December 2024

			2024	2023
		Note	€'000	€'000
Fixed Assets				
Construction work in progress		2	1,440,144	1,309,029
Total Fixed Assets			1,440,144	1,309,029
Current Assets				
Receivables		3	172,340	38,269
Cash and cash equivalents		4	12,624	20,927
			184,964	59,196
Current Liabilities (amounts falling due within one year)				
Payables		6	(184,964)	(59,196)
Net Current Assets			-	-
Total Net Assets			1,440,144	1,309,029
Represented by:				
Capital account		7	1,440,144	1,309,029
			1,440,144	1,309,029

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements. On behalf of the Board of the NPHDB:



Fiona Ross
Chairperson

National Paediatric Hospital Development Board
Date: 13th August 2025



Michael Barry
Board Member & Finance, Audit and Risk Sub-Committee
Chairperson

National Paediatric Hospital Development Board
Date: 13th August 2025

Statement of Cash Flows for the year ended 31 December 2024

	2024	2023
	€'000	€'000
Net Cash Flow from Operating Activities		
Excess Income over Expenditure	-	-
(Increase)/ Decrease in Receivables	(134,070)	(11,657)
Increase / (Decrease) in Payables	125,767	5,119
Bank interest received	-	-
Net Cash Inflow from Operating Activities	(8,303)	(6,538)
Cash Flows from Financing Activities		
Bank Interest received	-	-
Net Cash Flows from Financing Activities	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(8,303)	(6,538)
Cash and cash equivalents at 01 January	20,928	27,466
Cash and cash equivalents at 31 December	12,625	20,928

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the NPHDB are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) Statement of Compliance

The financial statements of the NPHDB for the year ended 31 December 2024 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC) in the UK.

b) Basis of Preparation

The financial statements have been prepared:

- I. under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Health with the concurrence of the Minister for Finance under the S.I. No.246 of 2007. The following accounting policies (c to m) have been applied consistently in dealing with items which are considered material in relation to the NPHDB's financial statements; and
- II. on a going concern basis. While legislation has been drafted for the dissolution of the Board the legislation provides for the transfer of all assets and liabilities to the Health Service Executive. Accordingly, no adjustments to the carrying value of asset or liabilities were required.

c) Revenue

Oireachtas Grants

Grant income comprises grants receivable from the HSE towards the planning, design, construction, and commissioning of a National Paediatric Hospital. Grants are recognised as income in line with expenditure.

d) Expenditure

All expenditure, including administrative costs, incurred by the Board are recognised on an accruals basis and capitalised and transferred to construction work in progress and are not depreciated. All expenditure incurred is classified by cost type. Construction expenditure relating to claims made under the Contract are realised as an expense following the completion of the Dispute Management Procedure, as set out in the Contract.

e) Fixed assets - construction work in progress

All fixed asset acquisitions, regardless of the source of funds, are capitalised as construction work in progress and are not depreciated.

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

f) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period.

g) Payables

Payables are initially recognised at fair value. Payables are classified as current if payable within one year or less. If not, they are presented as non-current liabilities.

h) Capital Account

The capital account represents the unamortised value of funding applied for the purchase of fixed assets - Construction work in progress.

i) Retirement Benefits

The Public Service (Single Scheme and Other Provisions) Act 2012 became law on 28 July 2012 and introduced the new Single Public Service Pension Scheme ("Single Scheme") which commenced with effect from 01 January 2013. There are three employees and two former employee of the NPHDB that are members of the Single Scheme.

In accordance with direction from the Minister for Health, pensions are accounted for on a pay as you go basis. The provisions of FRS 102 'Section 28: Employee Benefits' are not applied and the liability for the future pension benefits accrued in the year has not been recognised in the financial statements.

The provision of the superannuation liability for the seven staff seconded to the Board during 2024, remains the responsibility of the respective employer body and not the NPHDB.

j) Receivables

The balance due from the HSE represents expenditure accrued by the Board for which funding has not yet been drawn down from the HSE. All other receivables are recognised at fair value.

k) Short-term Employee Benefits

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

l) Critical Accounting Judgement and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no judgements required that had a significant effect on amounts recognised in the financial statements for 2024.

m) Community Benefit Oversight Group (CBOG)

In early 2015, a CBOG was established by the NPHDB and the CHI to promote active engagement between community interests and the hospital project. In 2024, the NPHDB paid salary costs on behalf of the CBOG. The CBOG was also funded by Bam Building and the CHI. Funding received by the CBOG is lodged to a separate bank account administered by the NPHDB and monies are transferred from the CBOG bank account to reimburse the NPHDB for expenses incurred by it on behalf of the CBOG.

While the NPHDB provides administrative support, the CBOG has established a governance and reporting structure and internal control processes for the CBOG. As a result, the transactions related to the operation of the CBOG are treated as follows in the NPHDB's financial statements:

- (1) NPHDB's financial statements recognise funding provided to the group as an administrative cost.
- (2) The CBOG's bank balance is recognised in the NPHDB's financial statements. The related debtor and creditors are also included. The CBOG's income and expenditure is disclosed only by way of a Note to the NPHDB's financial statements. See Note 5.

2. Administration & Operations / Construction work in progress

Total costs incurred to date amount to €1,526,680k with costs of €131,115k incurred in 2024. The table below shows the total cost incurred by cost category.

	2024	2023
	Total Cost	Total Cost
	€'000	€'000
(i) BST / CMS *	6,959	6,409
(ii) Design Team	15,591	15,125
(iii) Site development and clearance	11	4
(iv) Construction	86,101	81,183
(v) Equipment	11,071	11,019
(vi) Admin Costs	11,382	8,513
(vii) Inflation	-	33,763
S/Total	131,115	156,016
Less Connolly & Tallaght Transfers:		
(a) Building costs to the HSE	-	-
(b) Building & Equipment costs to the CHI	-	-
Total Transfers	-	-
Net Cost	131,115	156,016

* BST / CMS is Business Services Team / Construction Management Services

	Total Cost €'000	Total Cost €'000
(i) BST / CMS *	41,820	34,861
(ii) Design Team	137,342	121,751
(iii) Site development and clearance	31,175	31,164
(iv) Construction	1,150,565	1,064,464
(v) Equipment	26,606	15,535
(vi) Admin Costs	84,466	73,084
(vii) Inflation	54,706	54,706
S/Total	1,526,680	1,395,565
Less Connolly & Tallaght Transfers:		
(a) Building costs to the HSE	(34,944)	(34,944)
(b) Building & Equipment costs to the CHI	(51,592)	(51,592)
Total Transfers	(86,536)	(86,536)
Net Cost	1,440,144	1,309,029

* BST / CMS is Business Services Team / Construction Management Services

The building cost was transferred to the HSE, including all rights and interests, for the CHI Out Patient & Urgent Care Centre at Connolly Hospital Blanchardstown to the value of €34,944k (this includes an allocation of the estimated overheads incurred) on practical completion in May 2019.

A total of €49,567k was transferred to CHI for CHI Out Patient & Urgent Care Centre at Tallaght Hospital. The building cost of €49,567K was transferred to CHI, including all rights and interests, to the value of €49,282k on practical completion in September 2021. An additional transfer for the building cost was made in December 2022 with a value of €285k. This amount includes a contingency amount of €61.5k relating to the prolonged Defects & Liability period for the Construction work at Tallaght as well as an issue with the Building Management System. Once these issues are resolved the final building cost will be transferred to CHI.

Health Technology Equipment costs of €2,025k were transferred to CHI by a transfer agreement, where the NPHDB transferred Health Technology Equipment costs, including all its rights, titles and interests to CHI.

2 (vi) Administration Costs:

		2024	2023
		Total Cost	Total Cost
	Note	€'000	€'000
Office Expenses:			
Remuneration and Other Pay Costs	2(a)	1,408	1,279
ICT		625	477
Office Expenses		213	282
Rent & Service Fees		145	136
Office Fit-Out		(19)	25
Office Insurance		89	48
Travel & Subsistence		3	24
Bank Charges		-	29
Training Costs		116	35
S/Total		2,580	2,335
Professional Fees:			
Legal Expenses		1,664	224
Litigation & Claims Defence		4,400	1,810
Site Monitoring & Progress Reporting		1,777	2,891
Community, Internal & External Stakeholder Engagement & Media Relations Communications Services		352	327
C&AG Audit Fees		30	35
Internal Audit Fees		77	85
Other Professional Fees		569	549
Recruitment Expenses		-	-
Expert 3rd Party Reviews		-	-
Independent Adjudicator & Standing Conciliator		226	241
Equipment Consultant		-	-
S/Total		9,095	6,162

Project Costs:		
Business Case Development	-	-
Owner Controlled Insurance	194	3
S/Total	194	3
Contributions:		
Planning Application Costs	30	2
Capital Contributions (ESB Connection)	142	13
S/Total	172	15
Total Costs	12,041	8,515

Remuneration

2 (a) Remuneration and Other Pay Costs

	2024	2023
	€'000	€'000
Staff salaries	685	673
Seconded salaries	419	361
Employer's contribution to social welfare	77	74
Board members' emoluments	197	171
Retirement benefit costs	30	-
	1,408	1,279

The seconded salaries include costs associated with backfilling the seconded posts and locum fees.

2 (b) Aggregate Employee Benefits

	2024	2023
	€'000	€'000
Basic Pay	1,104	1,034
Employer's contribution to social welfare	77	74
Total	1,181	1,108

The average number of employees (full time equivalents) during the year as follows:

	2024	2023
Executive & Staff	6.0	6.0
Seconded Staff	3.8	3.3
Total	9.8	9.3

The total number of staff employed (FTE) at year ended was 9.0 (2024: 9.0)

2 (c) Key Management Personnel

Key management personnel in the NPHDB consists of the members of the Board, the Chief Officer, the Project Director and the Medical Director. The total value of employee benefits for key management personnel is set out below:

	2024	2023
	€'000	€'000
Salary	597	567
Retirement Benefit Costs	-	-
Total	597	567

The Chief Officer and the Project Director's pension entitlements do not extend beyond the standard entitlements in the model single public service pension scheme. The remaining key management personnel are seconded staff. The amounts disclosed above do not include Employer's PRSI or the value of retirement benefits earned in the period.

2 (d) Chief Officer Salary and Benefits

The Chief Officers remuneration package for the financial period was as a follows:

	2024	2023
	€'000	€'000
Basic Pay	208	200
Total	208	200

The amounts disclosed above do not include

3. Receivables

		2024	2023
	Note	€'000	€'000
HSE grants due	9	7,343	-
Other Debtors and Prepayments		293	19,258
HSE - Frame Claim		16,750	16,750
HSE – Level 7 Steel Claim		1,629	-
HSE – Critical Delay Claim		107,637	-
HSE – Appendix 4 Inflation Claim		19,098	-
Taxation Element – Claim Bond Payments		19,590	2,261
Total		172,340	38,269

4. Cash & Cash Equivalents

		2024	2023
	Note	€'000	€'000
NPHDB bank balance		12,432	20,79
		0	
Community Benefit Oversight Group bank balance	5	192	137
Total		12,624	20,927

5. Cash & Cash Equivalents concerning Community Benefit Oversight Group (CBOG) Funding

As outlined in Accounting Policy 1, NPHDB's financial statements includes a bank balance, debtors and creditors relating to the community benefit oversight group. The related figures together with the income and expenditure for the group for 2024 are set out below.

CBOG Bank Account:

	2024	2023
	€'000	€'000
Balance on deposit account on 01 January	137	137
Receipts:		
BAM Building	114	-
	114	-
Payments:		
Consultant fees	2	-
Grant/Project Allocation	56	-
	58	-
Balance on deposit account on 31 December	193	137



6. Payables

Amounts falling due within one year:

	2024	2023
	€'000	€'000
Trade creditors	8,598	15,150
Other creditors	117	116
HSE Grants Due	-	14,829
Frame Claim Bond (See 6.1 Below)	16,750	16,750
Level 7 Steel Claim Bond (See 6.2 Below)	1,629	-
Critical Delay Claim Bond (See 6.3 Below)	107,637	-
Appendix 4 Inflation Claim Bond (See 6.4 Below)	19,098	-
Taxation Element – Claim Bond Payments	19,590	2,261
Accruals	10,988	9,581
Taxation creditors:		
- PAYE /PRSI	44	48
- PSWT	513	461
	184,964	59,196

- 6.1** : This amount relates to the payment of the bond in place by BAM in accordance with Clause 13.2.12 (1) which was activated upon the initiation of court proceedings by BAM in relation to Claim 04, hereto referred to as the 'Frame Claim'. The NPHDB were contractually required to make payment on foot of this bond. The amount of €19.01m was duly paid by the NPHDB with funding from the HSE. The NPHDB made full payment in relation to the bond amount along with the payment of the VAT liability that was then due to the Revenue Commissioners in relation to this payment to the contractor.
- 6.2** This amount relates to the payment of the bond in place by BAM in accordance with Clause 13.2.12 (1) which was activated upon the initiation of court proceedings by BAM in relation to Claim 563, hereto referred to as the 'Level 7 Steel Claim'. The NPHDB were contractually required to make payment on foot of this bond. The amount of €1.85m was duly paid by the NPHDB with funding from the HSE. The NPHDB made full payment in relation to the bond amount along with the payment of the VAT liability that was then due to the Revenue Commissioners in relation to this payment to the contractor.
- 6.3** This amount relates to the payment of the bond in place by BAM in accordance with Clause 13.2.12 (1) which was activated upon the initiation of court proceedings by BAM in relation to Contract claim in relation to delay claimed in the period 2019 to January 2023, hereto referred to as the 'Critical Delay Claim'. The NPHDB were contractually required to make payment on foot of this bond. The amount of €122.17m was duly paid by the NPHDB with funding from the HSE. The NPHDB made full payment in relation to the bond amount along with the payment of the VAT liability that was then due to the Revenue Commissioners in relation to this payment to the contractor.
- 6.4** This amount relates to the payment of the bond in place by BAM in accordance with Clause 13.2.12 (1) which was activated upon the initiation of court proceedings by BAM in relation to Claim 3395, hereto referred to as the 'Appendix 4 - Inflation Claim'. The NPHDB were contractually required to make payment on foot of this bond. The amount of €21.68m was duly paid by the NPHDB with funding from the HSE. The NPHDB made full payment in relation to the bond amount along with the payment of the VAT liability that was then due to the Revenue Commissioners in relation to this payment to the contractor.

The expense relating to the above payments have been treated as Payable rather than an Expense items as they are not a certified payment against the contract and so are not considered a legitimate project expense. In light of this, the amounts relating to these bonds are carried as balances due to the HSE as in the event that these payments are not certified against the contract the amounts will be repayable to the HSE.

7. Capital Account

	2024	2023
	€'000	€'000
Opening balance	1,309,029	1,153,013
Capital expenditure	131,115	156,016
Balance	1,440,144	1,309,029
Transfer to: HSE	-	-
Transfer to: CHI	-	-
Closing Balance	1,440,144	1,309,029

8. Capital Commitments

8.1 : Capital Commitments (excluding Lease Commitments):

At 31 December 2024, the Board had the following capital commitments:

	2024	2023
	€'000	€'000
Contracted for but not provided in the financial statements		
Within 1 year	133,207	211,176
Between 1 and 2 years	6,305	24,062
Between 3 and 5 years	-	-
Total (including VAT)	139,512	235,238

The year-on-year changes relates to €110.7m in commitments met in 2024 and €15m of additional commitments made in 2024 relating to future Project Costs. The year-on-year change is €95.7m.

8.2 : Lease Commitments:

The NPHDB is located at Block A, Herberton, St. James's Walk, Rialto, Dublin 8 D08 HP97. The annual rental cost under the original lease agreement was €236k, with this office lease expiring 24 June 2024. An amended lease agreement has subsequently been entered into with an annual rental cost of €280k, with this office lease expiring 31 December 2026. CHI sub-let offices at Herberton from the NPHDB at a charge of 50% of the annual rental cost.

	2024	2023
	€'000	€'000
Contracted for but not provided in the financial statements		
Within 1 year	280	259
Between 1 and 2 years	280	280
Between 3 and 5 years	-	280
Total (including VAT)	560	819

8.3 : Total Capital Commitments:

	2024	2023
	€'000	€'000
Contracted for but not provided in the financial statements		
Within 1 year	133,487	211,435
Between 1 and 2 years	6,585	24,342
Between 3 and 5 years	-	280
Total (including VAT)	140,072	236,057

9. Funding from the Health Service Executive

Advances and balances due from the Health Service Executive (HSE), which were all capital related, at the 31 December 2024 were:

		2024	2023
		€'000	€'000
Total capital grants notified by the HSE for the year		249,421	177,559
Opening balance due from HSE at 1 Jan		(14,830)	6,713
Capital expenditure incurred in the year		131,115	156,016
Less: Remittances from the HSE in the year		(103,726)	(177,559)
Less: Remittances relating to Claim Bonds		(145,693)	-
HSE – Level 7 Steel Claim	6	1,629	-
HSE – Critical Delay Claim	6	107,637	-
HSE – Appendix 4 Inflation Claim	6	19,098	-
HSE Claims – Taxation Element	6	17,329	-
Amount payable to the HSE for VAT claimed		(5,216)	-
Balance due from the HSE at 31 Dec	6	7,343	(14,830)

10. Related Party Disclosures

Please refer to Note 2 for a breakdown of the remuneration and benefits paid to key management.

The NPHDB adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure, National Development Plan Delivery and Reform covering the personal interests of Board members. In the normal course of business, the NPHDB may enter into contractual arrangements with entities in which the NPHDB Board members are employed or are otherwise interested.

In cases of potential conflict of interest, Board members do not receive Board documentation or otherwise participate in or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

List of all conflicts of interest disclosures

As per the Conflict-of-Interest Log, there was one conflict of interest recorded in 2024.

11. Previous and Increased Budget Comparison

The previous approved budget of €1,433m did not include amounts for contract inflation and contract claim awards which increased the Gross Maximum Price. The increased budget of €1,880m, which was approved by Government in February 2024, included these costs.

12. Contingent Liabilities

The NPHDB is currently, and may be, from time to time, involved in a number of claims by the Contractor for adjustments (compensation and delay) pursuant to the provisions of the Contract for the construction and completion of the New Children's Hospital (the "Contract"). The Contract provides that such claims shall be

considered and determined initially by the Employer's Representative. In the event of the Employer's Representative's Determination being disputed by a party, the dispute may be

referred in accordance with the Dispute Resolution procedures set out in the Contract to the Project Board and, if required, thereafter to Conciliation. Claims not settled at Conciliation may potentially proceed to court proceedings as provided for in the Contract.

The Board has been notified, by the Contractor, of a large number of contractual claims for adjustment. The NPHDB has, in the vast majority of cases, accepted the Employer's Representative's Determinations and has made payments to the Contractor as required in accordance with the terms of the Contract. A number of the Employer's Representative's Determinations have been referred to Conciliation and to date a number of Recommendations have been made by the Standing Conciliator providing for adjustments pursuant to the Contract. The NPHDB has complied with all of its payment obligations as determined pursuant to the provisions of the Contract.

In addition, there are a small number of court actions in relation to claims both by the Employer and the Contractor. These proceedings have not concluded at this date.

The NPHDB disputes the validity of a large number of the Contractor's claims, and specifically, where the adjustment sought is greater than the amount, and/or extension of time, as determined by the Employer's Representative. In such circumstances it would not be appropriate to make an estimate of any potential liability arising from a decision ultimately to be made by a Court.

13. Events after the reporting date

As at the reporting date, 31 December 2024, the Board had been notified, by the Contractor, of 3,822 contractual claims for adjustment. As at the date of these financial statements being approved, 28 of these claims have been settled. In the period following this reporting date and prior to the signing of these financial statements, up to 30 April 2025, an additional 153 claims have been notified by the Contractor. As at 30 April 2025, 698 claims had been withdrawn by the Contractor.

As at the reporting date, 31 December 2024, work completed for a value of €91,067,832 had been certified and paid by the Board relating to contractual claims notified by the Contractor. In the period following this reporting date and prior to the signing of these financial statements, up to 30 April 2025, an additional €8,376,057 has been certified and paid by the Board.

The NPHDB disputes the validity of a large number of the Contractor's claims, and specifically, where the adjustment sought is greater than the amount and/or extension of time, as determined by the ER. In such circumstances, it would not be appropriate to make an estimate of any liability arising from a decision, ultimately to be made by the High Court.

As of the date of approval of these financial statements, 13th August 2025, no judgement has been made on any of the 5 contractual claims that are disputed and referred to the High Court.

14. Approval of the financial statements

The financial statements were approved by the Board of the NPHDB on 13th August 2025.