

COIMISIÚN MEABHAIR-SHLÁINTE

MENTAL HEALTH COMMISSION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2005

MENTAL HEALTH COMMISSION

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MENTAL HEALTH COMMISSION

GENERAL INFORMATION

Head Office: St. Martins House
Ballsbridge
Dublin 4

Telephone: 01-6362400

Fax: 01-6362440

Web Site : www.mhcirl.ie

Senior Management Team: Ms Bríd Clarke - Chief Executive Officer
Dr Teresa Carey - Inspector of Mental Health Services
Mr Gerry Cunningham - Director - Mental Health Tribunals
Ms Patricia Gilheaney - Director - Standards and Quality Assurance
Mr Ray Mooney - Director - Corporate Services

Members of the Commission: Dr John Owens - Chairman, Consultant Psychiatrist, Health Service Executive - North Eastern Area
Dr Anne Byrne-Lynch, Principal Clinical Psychologist, Health Service Executive
Mr Joe Casey, Mental Health Ireland
Mr Gerry Coone, Psychiatric Nurse, Health Service Executive, East Galway Mental Health Services
Mr Padraig Heverin, Clinical Nurse - Manager II, Health Services Executive Mayo Mental Health Services
Mr Diarmaid Mc Guninness, Senior Counsel
Dr Deirdre Murphy, General Practitioner
Dr Finbarr O'Leary, Consultant Child and Adolescent Psychiatrist, Child and Adolescent Psychiatric Services, Health Service Executive - Southern Area
Mr Diarmuid Ring, Lecturer on mental health issues and service user
Ms Annie Ryan, Campaigner on Mental Health issues
Ms Vicki Somers, Principal Social Worker - Health Service Executive, South Western Area
Mr Mike Watts, National Co-ordinator, GROW and former service user
Ms Maureen Windle, CEO, Health Service Executive - Northern Area

Main Bankers: Allied Irish Bank
52 Upper Baggot St
Dublin 4

Auditor: The Comptroller and Auditor General
Dublin Castle
Dublin 2

Solicitor: Arthur Cox
Earlsfort Centre
Earlsfort Terrace
Dublin 2

Accountants: CrowleysDFK
16/17 College Green
Dublin 2

MENTAL HEALTH COMMISSION

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Mental Health Commission for the year ended 31 December 2005 under Section 47 of the Mental Health Act, 2001.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Capital Income and Expenditure Account, the Balance Sheet and the related notes.

Respective Responsibilities of the Commission and the Comptroller and Auditor General

The Mental Health Commission is responsible for preparing the financial statements in accordance with the Mental Health Act, 2001 and for ensuring the regularity of transactions. The Commission prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland as modified by the directions of the Minister for Health and Children in relation to accounting for superannuation costs. The accounting responsibilities of the Members of the Commission are set out in the Statement of Responsibilities of the Commission.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Commission's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a

test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

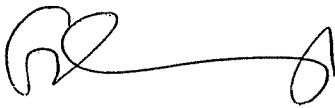
I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

As explained in the Statement of Accounting Policies, the Commission recognises the costs of superannuation entitlements only as they become payable. This policy does not comply with Financial Reporting Standard 17 which requires such costs to be recognised in the year the entitlements are earned. While the failure to comply with Financial Reporting Standard 17 does not impact on the overall financial performance or position of the Commission as disclosed in the financial statements, in my opinion compliance is necessary for a proper understanding of the costs of providing the superannuation benefits earned by employees during the year and of the value of the benefits that the Commission has committed to providing in respect of service up to the year end.

Except for the failure to recognise the Commission's superannuation costs and liabilities in accordance with Financial Reporting Standard 17, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Principles in Ireland, of the state of the Commission's affairs at 31 December 2005 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Commission. The financial statements are in agreement with the books of account.



Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
30 June 2006

An Coimisiún Meabhair-Shláinte
Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair
Thithe an Oireachtais

Tá ráitis airgeadais an Choimisiúin Meabhair-Shláinte don bhliain dar críoch 31 Nollaig 2005 iniúchta agam faoi Alt 47 den Acht Meabhair-Shláinte, 2001.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Cuntas Ioncaim agus Caiteachais Caipitiúil, an Clár Comhardaithe agus na nótaí gaolmhara.

Freagrachtaí an Choimisiúin agus an Ard-Reachtair Cuntas agus Ciste faoi seach

Tá an Coimisiún Meabhair-Shláinte freagrach as na ráitis airgeadais a ullmhú de réir an Achta Meabhair-Shláinte, 2001, agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an Coimisiún na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn arna mionathrú ag na treoracha ón Aire Sláinte agus Leanaí maidir le cuntas a choimeád faoi chostais aoisliúntais. Tá freagrachtaí cuntasaíochta Chomhaltaí an Choimisiúin leagtha amach sa Ráiteas um Fhreagrachtaí an Choimisiúin.

Is é m'fhreagrachtsa ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán-Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus-Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chúil coinnithe. Lena chois sin, deirim cibé an dtagann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na mínithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an Coimisiún an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam. Ní cheanglaítear orm a bhreithniú cibé an gelúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach priacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le priacail agus rialú.

An Bunús atá le mo Thuairim ar na Ráitis

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire) arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrudú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasafochta don bhail atá ar chúrsaí an Choimisiúin, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé acu calaois nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

Tuairim

Mar a mhínítear san Ráiteas ar Bheartais Chuntasafochta, ní thugann an Coimisiún na costais i leith teidlíochtaí aoisliúntais ar aird ach amháin de réir mar a thagann siad chun a bheith iníochta. Ní dhéanann an polasaí seo de réir Caighdeán Tuairiscithe Airgeadais 17 a éilíonn go dtugtar costais den chineál seo ar aird sa bhliain ina dtuilltear na teidlíochtaí. Cé nach bhfuil tionchar ag an teip chun déanamh de réir Caighdeán Tuairiscithe Airgeadais 17 ar fheidhmiú airgeadais nó ar staid an Choimisiúin ina foriomláine mar a nochtáitear iad sna ráitis airgeadais, i mo thuairimse tá gá le géilliúlacht chun go mbeadh tuiscint cheart ann ar na costais a bhaineann leis na tairbhí aoisliúntais a chur ar fáil a thuill fostaithe i rith na bliana agus ar luach na dtairbhí a bhfuil bannaí tugtha ina leith ag an gCoimisiún go gcuirfi ar fáil maidir le seirbhís go dtí deireadh na bliana.

Seachas an teip chun costais agus dliteanais aoisliúntais an Choimisiúin a thabhairt ar aird de réir Caighdeán Tuairiscithe Airgeadais 17, tugann na ráitis airgeadais léargas fíorcheart ar riocht ghnóthaí an Choimisiúin ag 31 Nollaig 2005 agus ar a fioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnte ag an gCoimisiún. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

Gerard Smyth

**Le haghaidh agus thar cheann an
Ard-Reachtair Cuntas agus Ciste**

30 Meitheamh 2006

MENTAL HEALTH COMMISSION

STATEMENT OF RESPONSIBILITIES OF THE COMMISSION

The Commission is required by the Mental Health Act 2001 (section 47) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Commission and of its income and expenditure for that period.

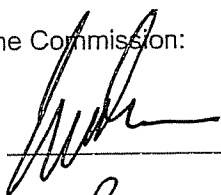
In preparing those financial statements, the Commission is required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- disclose and explain any material departures from applicable accounting standards, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation

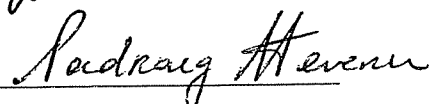
The Commission is responsible for the keeping of proper books of account which disclose with reasonable accuracy at any time its financial position and which enable it to ensure that the financial statements comply with section 47 of the Mental Health Act, 2001. The Commission is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Commission:

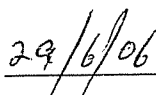
Chairperson:



Board member :



Date:



MENTAL HEALTH COMMISSION

STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROLS

Responsibility for system of Internal Financial Control

The Commission is responsible for the Mental Health Commission's system of internal financial control. The Commission has delegated responsibility to the Chief Executive Officer to deal with management and operational issues and to report to the Commission regularly. The system can 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 would be detected in a timely period.

Control Environment

The following steps have been taken to ensure an appropriate control environment:

- * The Commission has a regular schedule of meetings (at least eight per annum) at which it is provided with regular updated reports of expenditure.
- * An audit committee of the Commission has been established. Its terms of reference include ensuring systems that guarantee internal financial control.
- * Management responsibilities are clearly assigned, with corresponding accountability.

Risk Management

The Mental Health Commission has established processes to identify and evaluate financial and business risks by:

- * Identifying the nature and extent of financial risks and business risks facing the Commission.
- * Assessing the likelihood of identified risks occurring.
- * Assessing the Mental Health Commission's ability to manage and mitigate the risks that do occur.

Control Mechanism

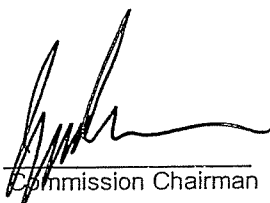
The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties; and a system of delegation and accountability. In particular it includes:

- * Appropriate budgeting system with an annual budget which is reviewed regularly by senior management.
- * Regular review by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- * Regular senior management team meetings.

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

The Commission did carry out a review of the systems of internal financial control for 2005.

Signed


Commission Chairman

Date

29/6/06

MENTAL HEALTH COMMISSION

STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

Basis of Preparation

The financial statements are prepared under the accrual method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. The financial statements are in the form approved by the Minister for Health and Children.

Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative, but subject to directions issued by the Minister for Health and Children.

Period of Account

The financial statements relate to the year ended 31 December 2005.

State Grant

Income shown in the financial statements under State Grants represents the actual receipts in the period.

Tangible Assets and Depreciation

Tangible Assets are stated at their historical cost less accumulated depreciation. Depreciation is charged to the Income and Expenditure Account on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, per their expected useful lives as follows;-

IT Equipment	33.33%
Office Equipment	20%
Furniture and Fittings	10%

Pension

The Commission has submitted a superannuation scheme for approval by the Department of Health and Children regarding pension arrangements as per Section 40 of the Mental Health Act 2001.

In accordance with directions of the Minister for Health and Children, no provision has been made in these financial statements in respect of the staff superannuation entitlements earned during the year.

Pending finalisation of the Commissions Scheme, the Model Superannuation Scheme is being operated on an administrative basis.

The number of staff employed by the Commission at December 2005 was 25.

Capitalisation Account

The Capitalisation Account represents the unamortised value of funds used for the purchase of fixed assets.


MENTAL HEALTH COMMISSION

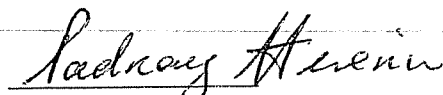
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

	Note	2005 €	2004 €
Income			
Grant Income	2	5,980,000	3,975,000
Amortisation of Capital Grant		129,369	106,972
Allocation to capital		(77,059)	-
		<u>6,032,310</u>	<u>4,081,972</u>
Expenditure			
Commission Costs	3	93,660	61,288
Staff Costs	4	1,883,647	1,086,836
Upkeep and Overheads	5	270,953	310,103
General Expenses	6	1,846,747	1,169,329
Once off grants to Health Agencies		2,827,500	457,400
Depreciation	7	129,369	106,972
		<u>7,051,875</u>	<u>3,191,928</u>
(Deficit)/surplus for the year		(1,019,565)	1,178,320
Surplus carried forward from 1 January 2005		1,178,320	-
Balance as at 31 December 2005		<u>158,755</u>	<u>1,178,320</u>

The Statement of Accounting Policies on page 6, and notes 1 - 16 form part of these financial statements.

The Commission has no recognised gains or losses other than those dealt with in the Revenue and the Capital Statements of the Income and Expenditure Account.


Chairman


Board Member

29/6/06
Date

MENTAL HEALTH COMMISSION

CAPITAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

	Note	2005 €	2004 €
Transfer of capital grant from revenue Income and Expenditure Account		77,059	-
Capital expenditure	8	(104,826)	(84,534)
(Deficit) for the year		(27,767)	(84,534)
Surplus carried forward 1 January 2005		27,767	112,301
Balance as at 31 December 2005		<u>(0)</u>	<u>27,767</u>

The Statement of Accounting Policies on page 6 and notes 1 - 16 form part of these financial statements

The Commission has no recognised gains or losses other than those dealt with in the Revenue and the Capital Statements of the Income and Expenditure Account.

Chairman

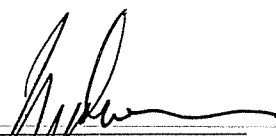
Board Member

Date

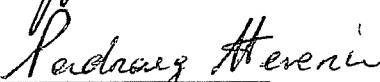
MENTAL HEALTH COMMISSION
BALANCE SHEET AS AT 31 DECEMBER 2005

	Note	2005 €	2004 €
Tangible Assets	8	259,689	284,232
<hr/>			
Current Assets			
Cash on hand and at bank		404,180	1,261,464
Debtors and prepayments	9	13,139	115,196
		<u>417,318</u>	<u>1,376,660</u>
Current Liabilities			
Amounts Falling Due Within 1 Year			
Creditors	10	<u>258,564</u>	<u>170,573</u>
Net Current Assets		<u>158,755</u>	<u>1,206,087</u>
Net Assets		<u>418,444</u>	<u>1,490,319</u>
Financed by:			
Capitalisation Account	11	259,689	284,232
Income and Expenditure Account		158,755	1,178,320
Capital Income and Expenditure Account		(0)	27,767
		<u>418,444</u>	<u>1,490,319</u>

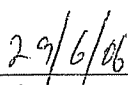
The Statement of Accounting Policies on page 6, and notes 1 - 16 form part of these financial statements.



 Chairman



 Board Member



 Date

MENTAL HEALTH COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

1 The Commission was established as a statutory agency by the Minister for Health and Children in early 2002. The Statutory Body, The Mental Health Commission was established as a legal entity by Statutory Instrument which commenced Section 32 of The Mental Health Act, 2001. The effective date of establishment was 5th April 2002

	2005	2004
	€	€
2 State Grant		
Department of Health and Children	5,980,000	3,975,000
	<u>5,980,000</u>	<u>3,975,000</u>

3 Commission Costs

Commission room hire and catering	18,043	21,721
Travel and subsistence and chairmans stipend	75,617	39,567
	<u>93,660</u>	<u>61,288</u>

4 Staff Costs

Salaries and wages	1,495,454	878,562
Superannuation costs	38,277	10,388
Travel and subsistence	81,398	64,970
Recruitment costs	210,446	123,146
Secretarial costs	-	2,185
Staff training and CPD	58,072	7,585
	<u>1,883,647</u>	<u>1,086,836</u>

5 Upkeep and Overheads

Repairs and maintenance	34,844	13,532
Rent and rates and service charges	221,320	292,216
Insurance	14,789	4,355
	<u>270,953</u>	<u>310,103</u>

6 General Expenses

Telephone	22,999	23,574
Light and heat	8,169	5,537
Courier, printing postage and stationery	85,203	43,782
Accountancy	34,485	27,045
Audit fees	9,600	8,300
Bank charges	503	413
IT technical support	416,981	353,567
Advertising and public relations	92,422	113,194
Library publications and reference material	33,481	24,465
Subscriptions	9,998	6,172
Cleaning	9,433	9,868
Consultancy fees	90,086	52,048
Legal and professional fees	202,963	135,474
Donations	3,000	-
Publications expenses	352,673	258,155
Conference and seminar expenses	32,085	28,916
Research projects	124,740	74,765
Office Equipment	-	1,066
Licences	46,893	-
Communications and media	71,681	-
Training Associated with Mental Health Act	192,868	-
General office expenses	6,485	2,988
	<u>1,846,747</u>	<u>1,169,329</u>

7 Depreciation

Furniture and fittings depreciation	18,106	13,909
Office equipment depreciation	31,092	26,876
IT equipment depreciation	80,171	66,187
	<u>129,369</u>	<u>106,972</u>

MENTAL HEALTH COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

8	Tangible Assets	Furniture & Fittings €	Office Equipment €	IT Equipment €	Total €
	Cost				
	Balance as at 01 January 2005	139,095	134,379	198,759	472,233
	Additions in year	41,968	21,081	41,777	104,826
	Balance at 31 December 2005	181,063	155,460	240,536	577,059
	Accumulated Depreciation				
	Accumulated Depreciation	27,651	51,085	109,265	188,001
	Charge for the year	18,106	31,092	80,171	129,369
	Balance at 31 December 2005	45,757	82,177	189,436	317,370
	Net Book Value				
	Balance at 31 December 2005	135,306	73,283	51,100	259,689
	Balance at 31 December 2004	111,444	83,294	89,494	284,232

9	Debtors and Prepayments	2005 €	2004 €
	Prepayments	13,139	115,196
		13,139	115,196

10	Creditors and Accruals	2005 €	2004 €
	Creditors	906	89,981
	Paye/Prsi	32,781	25,380
	Superannuation fund	48,725	11,004
	Accruals	168,992	43,075
	Withholding tax	4,904	-
	Other creditors	2,256	1,133
		258,564	170,573

11	Capitalisation Account	2005 €	2004 €
	As at 1st January 2005	284,232	306,670
	Transfer from/to Capital Income and Expenditure Account Funds allocated to acquire fixed assets	104,826	84,534
	Amount amortised in line with asset depreciation	(129,369)	(106,972)
	Balance as at 31 December 2005	259,689	284,232

MENTAL HEALTH COMMISSION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

12 Operating Lease

The Mental Health Commission has commitments in respect of a lease on office accommodation at St. Martin's House, Waterloo Road. This is held by way of a 25 year lease, which commenced in 1997.

The annual cost of the lease including service charges is €287,781.

13 Board Member Interests

The Commission adopted procedures in accordance with the guidelines issued by the Department of Finance in relation to the disclosure of interests by Commission Members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Board's activities in which a Commission Member had any beneficial interest.

14 Capital Commitments

There were no capital commitments at 31 December 2005.

15 Contingent Liabilities

No contingent liabilities existed at 31 December 2005.

16 Approval of Financial Statements

The financial statements were approved by the Commission at its meeting on 23/12/05.