



An Ghníomhaireacht um
Leanaí agus an Teaghlach
Child and Family Agency

Annual Financial Statements

For the Year Ending 31st December 2015

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Information

Board Address:	Child and Family Agency Floors 2-5 Brunel Building Heuston South Quarter Dublin 8
Members of the Board:	Ms. Norah Gibbons – Chairperson
	Ms. Gary Joyce – Deputy Chairperson
	Mr. PJ Fitzpatrick
	Mr. Noel Kelly (Until 4 th May 2016)
	Ms. Sylva Langford
	Ms. Ita Mangan (Until 29 th May 2015)
	Mr. Gary O'Donnchadha (Until 21 st March 2016)
	Mr. Rory O'Ferrall
	Dr. Noelle Spring
	Mr. Paul White (Appointed 3 rd Feb 2016)
Chief Executive Officer:	Mr. Gordon Jeyes (Retired 12 th Feb 2016)
	Mr. Fred McBride (Appointed 13 th Feb 2016)
Banks:	Ulster Bank College Green Branch PO Box 145 33 College Green Dublin 2
	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors:	Arthur Cox Earlsfort Centre Earlsfort Terrace Dublin 2
Auditors:	The Comptroller and Auditor General 3A Upper Mayor Street Dublin 1
Website:	www.tusla.ie

Board Members' Report

The Child and Family Agency (hereafter referred to as the Agency) Board was established on the 1st January 2014 with the formation of the Agency under the Child and Family Agency Act 2013. The functions of the Agency are outlined in Section 8 of the Child and Family Agency Act 2013. The Board is accountable to the Minister of Children and Youth Affairs for the performance of the Agency's functions and its own functions as the governing authority of the Agency. The Chairperson accounts on behalf of the Board to the Minister. The Chief Executive Officer (CEO) is responsible for leading the Agency in all of its day-to-day management decisions and for implementing the Agency's long and short term plans. The CEO acts as a direct liaison between the Board and management of the Agency and communicates to the Board on behalf of management.

The Board

The Board is responsible for establishing the Agency's overall strategic direction, ensuring that it operates within the limits of its statutory authority and sets corporate targets recommended by the CEO. The work and responsibilities of the Board are set out in the Standing Orders, Delegations of Authority and matters specifically reserved for Board decision. To ensure the Agency operated an adequate and effective system of internal financial control, the Board has established the procedures for the Agency as set out in the accompanying Statement on Internal Financial Control.

The Agency Board consists of a Chairperson, a Deputy Chairperson and seven ordinary members appointed by the Minister for Children and Youth Affairs. The Chairperson and Deputy Chairperson were appointed for a period of five years and members who were first appointed by the Minister to be ordinary members of the Board hold office for either three or four years. The table below details Board membership during 2015 and the appointment period for members:

Member	Role	Appointment Period
Norah Gibbons	Chairperson	1 st Jan 2014 to 31 st Dec 2018
Gary Joyce	Deputy Chairperson (Chairperson of Remuneration and Succession Committee)	1 st Jan 2014 to 31 st Dec 2018
PJ Fitzpatrick	Ordinary Member	1 st Jan 2014 to 31 st Dec 2017
Noel Kelly	Ordinary Member	1 st Jan 2014 to 4 th May 2016
Sylda Langford	Ordinary Member (Chairperson of Quality Assurance and Risk Committee)	1 st Jan 2014 to 31 st Dec 2016
Ita Mangan	Ordinary Member (Chairperson of Governance Committee)	1 st Jan 2014 to 29 th May 2015
Gary O'Donnchadha	Ordinary Member	1 st Jan 2014 to 21 st Mar 2016
Rory O'Ferrall	Ordinary Member (Chairperson of Audit Committee)	1 st Jan 2014 to 31 st Dec 2016
Noelle Spring	Ordinary Member	1 st Jan 2014 to 31 st Dec 2016

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The Board ordinarily meets on a monthly basis. Minutes of all Board and committee meetings are recorded. Copies of the Board minutes are available on the agency website www.tusla.ie

Standing items considered by the Board include:

- Declaration of Interests;
- Reports from Board committees;
- Management accounts;
- Corporate performance reports;
- Reviews of the risk management framework;
- New and revised policies;
- Reserved matters;
- CEO's report on operational matters; and
- Project updates.

The Agency Board has established four committees as follows:

1. **Audit Committee:** comprises of three Board members and one independent member. The role of the Audit Committee is to provide assurance to the Board on financial matters relating to its functions.

The Director of Finance and the National Director of Internal Audit attended meetings of the Committee, while the CEO and other members of the Senior Management Team (SMT) attended where necessary. The Comptroller and Auditor General, the Agency's external auditor, attended meetings as required and had direct access to the Audit Committee Chairperson at all times. In accordance with best practice, the Committee met with the National Director of Internal Audit and the Comptroller and Auditor General in the absence of management.

The Audit Committee focused on the following matters:

- Internal control – assisted the Board in fulfilling its responsibilities in ensuring that appropriateness and completeness of the system of internal control, reviewing the manner and framework in which management ensures and monitors the adequacy of the nature, extent and effectiveness of internal control systems, including accounting control systems and thereby maintaining an effective system of internal control to review the Agency's statement on internal control systems prior to endorsement by the Board;
- External audit and financial reporting – nature and scope of the annual external audit and review the external auditor's quality control procedures and steps taken by the external auditor to respond to changes in regulatory and other requirements;
- Internal audit – reviewed and approved the Internal Audit Charter and annual Internal Audit plan and received and considered reports from the Internal Auditor and management responses;
- Protected disclosures – reviewed the Agency's fraud awareness and protected disclosure policies and procedures relating to financial issues;
- Risk management – reviewed the Agency's risk management system and met with the Quality Assurance and Risk Management Committee on a regular basis; and
- Value for Money reviews in specific areas of expenditure.

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2. **Quality Assurance and Risk Committee**: comprises of three Board members and one independent member. The Committee focuses principally on quality assurance and service delivery risk matters especially:
 - Promotion of a risk management culture and the integration of quality assurance procedures and practice in everyday business throughout the Agency's services system;
 - Advise the Board on the Agency's overall risk appetite, tolerance and strategy, taking account of the current and prospective macroeconomic and social services environment drawing on authoritative sources relevant to the Agency's risk policies;
 - Review arrangements in place by which employees may, in confidence, raise service concerns and receive reports, on a timely basis, of concerns raised under the Policy on Good Faith Reporting, or Procedures on Protected Disclosures of Information and advise on appropriate action to maintain the highest standards of probity and honesty throughout the Agency.

3. **Remuneration and Succession Committee**: comprises of three Board members and focuses principally on assisting the Board in fulfilling its duties by providing an independent and objective review to:
 - Ensure the Agency's adherence to prevailing government policy in relation to pay and rewards; and
 - Ensure succession planning for the CEO and support the CEO with senior management succession planning, as required.

4. **Governance Committee**: The Committee comprises of two Board members, however, due to the resignation of one of the members in May 2015 the Committee did not meet during the fiscal period 2015. During this period, the Board assumed the responsibilities of the Governance Committee. The Committee's primary focus was:
 - To ensure that the Board of the Agency complies with all legal and statutory requirements
 - To monitor the delegation of authority to the Chief Executive Officer and other staff
 - To ensure that a Code of Governance is drawn up and approved before submission to the full Board and thereafter to review the Code as required by the legislation
 - To review and agree content of annual reports before submission to the full Board

In 2015 The Board conducted a comprehensive governance review as well as the development of a Code of Governance which was submitted to the Minister in accordance with Section 50 of the Child and Family Agency Act and will be presented to the Board in 2016 for final approval.

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A schedule of memberships and attendance at the Agency's Board and committees in 2015 is shown in the following table:

	Board	Audit Committee	Quality Assurance and Risk Committee	Remuneration and Succession Committee	Governance Committee
	(11 Meetings)	(6 Meetings)	(5 Meetings)	(5 Meetings)	(0 Meetings)
Norah Gibbons	11	3*	1*	5	0
Gary Joyce	10			5	
PJ Fitzpatrick	9	6			
Noel Kelly	10			5	
Sylda Langford	10	6	5	1*	
Ita Mangan (Until 29 th May 2015)	5				0
Gary O'Donnchadha	8		4	1*	
Rory O'Ferrall	9	6		1*	
Noelle Spring	10		4	1*	
Bernadette Costello (Independent Member)			4		
Richard George (Independent Member)		5			

* The Chairperson / Board member attended a meeting(s) of a Committee of which they are not a member

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Key Personnel Changes

The board would like express sincere thanks to all outgoing board members (listed below) for their valued contribution to the Agency since its inception on the 1st January 2014.

- Ms. Ita Mangan (until 29th May 2015)
- Mr. Gary O'Donnchadha (until 21st March 2016)
- Mr. Noel Kelly (until 4th May 2016)

The Board would like to welcome a new member, Mr. Paul White, who joined the Board on the 3rd February 2016.

As at the 12th February 2016 Mr. Gordon Jeyes retired from his position as Chief Executive Officer of the Child and Family Agency. The Board would like to pay tribute to the work of the Agency's first Chief Executive Officer, who brought together three organisations to form Tusla, as part of the Government's ambitious reform programme. Mr. Fred McBride was appointed as Chief Executive Officer Designate with an effective date of the 13th February 2016.

Statement of Board responsibilities in respect of the Annual Financial Statements

The Board of the Child and Family Agency is responsible for preparing the Annual Financial Statements in accordance with applicable law.

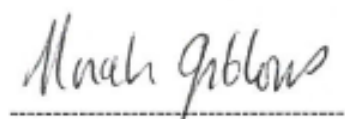
Section 51 of the Child and Family Agency Act 2013 requires the Child and Family Agency to prepare the Accounts of the Agency in such form as the Minister for Children and Youth Affairs may direct and in accordance with accounting standards specified by the Minister.

In preparing the Annual Financial Statements, the Board is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Disclose and explain any material departures from applicable accounting standards; and
- Prepare the Annual Financial Statements on a going concern basis unless it is inappropriate to presume that the Child and Family Agency will continue in service.

The Board is responsible for ensuring that accounting records are maintained which disclose, with reasonable accuracy at any time, the financial position of the Child and Family Agency. The Board are also responsible for safeguarding the assets of the Child and Family Agency and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Child and Family Agency

A handwritten signature in dark ink, appearing to read 'Norah Gibbons', is written over a horizontal dashed line.

Ms. Norah Gibbons

Chairperson

Date: 16th June 2016

Statement on Internal Financial Control

Introduction

Responsibility for the System of Internal Financial Control

I, as Chairperson of the Child and Family Agency, make this statement to confirm to the Minister for Children and Youth Affairs that the Child and Family Agency Board has complied with the requirements set out in the current Department of Finance Code of Practice for the Governance of State Bodies and in accordance with the responsibilities assigned to me by the Department of Children and Youth Affairs (DCYA). This Statement on Internal Financial Control represents the position for the year ended 31st December 2015.

As Chairperson of the Child and Family Agency, I have overall responsibility for maintaining a sound system of internal control. Through this system the achievement of the Child and Family Agency's policies aims and objectives are supported whilst safeguarding the public funds and the Agency's assets.

I also have overall responsibility for the Child and Family Agency's system of internal financial control and for reviewing its effectiveness. Management at all levels of the Child and Family Agency are responsible to me for the implementation and maintenance of internal financial controls over their respective functions. This embedding of the system of internal financial control is designed to ensure that the Child and Family Agency is capable of responding to business risks and that significant control issues, should they arise, are escalated promptly to an appropriate level of management. A system of internal financial control is designed to reduce rather than eliminate risk. Such a system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

As required by the Department of Finance Code of Practice for Governance of State Bodies, under the aegis of the Department of Children and Youth Affairs, and Section 13 (2) (d) of the Child and Family Agency Act 2013, as Chairperson of the Child and Family Agency I make this statement to demonstrate the Child and Family Agency's arrangements for implementing a system of governance and financial control that includes the following:

- a) The guiding principles applicable to the Agency as a public body having regard to its functions as defined in Section 8 of the Child and Family Agency Act 2013;
- b) The structure of the Child and Family Agency, including the roles and responsibilities of the Board and Chief Executive Officer (CEO);
- c) The processes and guidelines to be followed to ensure compliance with the reporting requirements imposed on the Child and Family Agency by or under the Act;
- d) The Child and Family Agency's internal controls, including its procedures relating to internal audits, risk management, public procurement and financial reporting; and
- e) The nature and quality of service that persons being provided with or seeking services provided by the Child and Family Agency can expect.

This Statement on Internal Financial Control sets out how these duties have been carried out and includes an assessment of the corporate governance and risk management systems in place within the Child and Family Agency that have ensured these responsibilities have been met.

This statement also includes details of the methods used to develop the organisation from its inception on the 1st of January 2014. This saw the integration of the governance systems deriving from a transfer of certain functions from the Health Service Executive and the amalgamation of those functions with the functions of the Family Support Agency and the National Educational Welfare Board as well as the School Completion Programme (SCP) from the Department of Children and Youth Affairs. The establishment of the Child and Family Agency was one of the largest and most ambitious public sector reforms undertaken by the Government.

Accountability, Risk Management, Internal Control and Audit Environment

Accountability

The Board prepared a Corporate Plan for 2015-2017 in November 2014 which was approved by the Minister for Children and Youth Affairs on 5th December 2014. The plan sets out the Board's objectives over a three year period with appropriate targets and key performance measures identified.

The Corporate Plan was formulated after taking into account the views of Board Members, management, staff, service users and understanding external factors such as government policy and stakeholder needs. Each service area undertakes a number of operational activities that fulfil the Child and Family Agency's strategic objectives designed to satisfy the corporate aims. The Senior Management Team reviews performance against objectives and key performance measures on a quarterly basis and this is reported to the Board and DCYA. Performance against the Corporate Plan is also reported in the Annual Report at the end of each financial year.

The Child and Family Agency spends public funds on the provision of Child and Family services to the population of Ireland. The duties relating to expenditure incurred by the Child and Family Agency are stringent in terms of accountability and transparency in order to fulfil our responsibility for funding received from DCYA. These duties are set out in the Child and Family Agency Act 2013 and in the Public Financial Procedures of the Department of Public Expenditure and Reform.

The control system for payroll, travel and subsistence, procurement, capital expenditure and payment for goods and services was inherited on establishment of the Agency. The Agency places reliance on these established and audited HSE managed processes and regulations to underpin its internal controls across these areas.

The system of internal financial control which by its nature is dynamic, is continually developed, maintained and monitored in response to the emerging requirements of the organisation. The following is a description of the key processes and procedures, designed to provide effective internal financial control, which are in place across the Child and Family Agency:

- There is a regular management reporting process and a framework of administrative procedures which includes segregation of duties, a system of delegation and accountability and a system for the authorisation of expenditure;
- The Agency adopted the HSE National Financial Regulations which form an integral part of the system of internal financial control and have been prepared to reflect current best practice. Compliance with Financial Regulations is mandatory for all staff throughout the Child and Family Agency;
- The Agency has put in place procedures designed to strengthen compliance with all pay and travel circulars issued by the Department of Public Expenditure and Reform. Any exceptions identified are addressed and are reported on an annual basis to the Minister for Children and Youth Affairs, in accordance with the Code of Practice for the Governance of State Bodies; and
- As part of the Child and Family Agency's annual review of the effectiveness of the system of internal controls, a sample of staff at Grade VIII (or equivalent) level and above was taken where these staff

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were required to complete a Controls Assurance Statement, confirming their compliance with policies and procedures and attesting to the existence and operation of controls which are in place in their area of responsibility, or identifying where exceptions or weaknesses exist.

Risk Management

The Child and Family Agency recognises the importance of risk management, including financial risk management, as an essential process for the delivery of quality and safe services. Risk management at an operational level is a line management function.

Where risks are identified that have significant potential to impact on the overall objectives of the Child and Family Agency they are recorded on the Corporate Risk Register. The register is a mechanism to provide assurance and evidence to the Board that risk is being identified, assessed and managed and that a range of control measures and action plans are in place to mitigate the risks identified. Regular reports on the status of the corporate risks are submitted to the Quality Assurance and Risk Committee.

The Child and Family Agency has a Corporate Risk Register and a Risk Assessment Tool. The Corporate Risk Register is a standing item on the agenda of the monthly Board meeting. In summary the Risk Register, which identifies risk owners, includes the following risk outputs:

- Child protection processes and systems are responding to children at risk in a timely manner;
- All processes and systems underpinning children and family policy and services are evidence-informed;
- A targeted range of family and parenting supports;
- Attendance, participation and retention in full-time education is embedded in service delivery for all children; and
- A fit for purpose organisation to deliver our strategic intent.

Audit and Audit Committee

The monitoring and review of the effectiveness of the system of internal financial control is performed by the work of:

- National Internal Audit Division
- The Comptroller and Auditor General
- The Audit Committee
- The Senior Managers of the Child and Family Agency

Senior Management staff of the Agency has responsibility for the development and maintenance of the management control framework. The Senior Management Team reviews the comments and recommendations made by the Comptroller and Auditor General in management letters or other reports, such as reports of the Public Accounts Committee. Actions are taken to implement recommendations. The Audit Committee oversees the monitoring and review of the implementation of audit recommendations.

The Internal Audit provider operates in accordance with the terms of reference that the Audit Committee has approved. An Annual Internal Audit plan for 2015 was approved by the Audit Committee and was based upon an analysis of the financial risks which are inherent to the Child and Family Agency. Procedures are in place to ensure that the recommendations of Internal Audit are actioned.

The National Director of Internal Audit reports to the Chairperson of the Audit Committee. Any instances of fraud or other irregularities, identified through management review or audit, are addressed by management and where appropriate An Garda Síochána is notified.

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The Child and Family Agency's Internal Audit function has conducted a programme of work during 2015. The reports by Internal Audit to senior managers provide an objective and independent assessment of the systems of internal control in operation across the Child and Family Agency together with prioritised recommendations to strengthen controls and implement further improvements.

The Child and Family Agency's Annual Report and Annual Financial Statements are both subject to statutory audit by the Comptroller and Auditor General.

Annual Report and Financial Statements

The Child and Family Agency Annual Report and Annual Financial Statements is produced and published each year to give an overview to stakeholders of performance for the preceding year. It is a comprehensive report on the organisation's activity, achievements, challenges and financial performance as set out in its 2015 Business Plan. Through these audited financial statements, the Child and Family Agency accounts for use of resources allocated from Government. The Child and Family Agency Annual Report is a legal requirement under Section 13 of the Child and Family Agency Act (2013).

Procurement

In procuring goods and services, for business continuity purposes and compliance with regulations issued by the Department of Public Expenditure and Reform on use of centres of procurement excellence, the Agency utilises the HSE Health Business Services to provide procurement services. All staff in the Child and Family Agency must comply with the relevant procurement procedures that are set out in detail in the National Financial Regulations.

Government departments are requested to submit an annual return (the 40/02 return) to the Comptroller and Auditor General and the Department of Public Expenditure and Reform by the 31st March in relation to the prior financial year. The return must disclose details of contracts in excess of €25,000 (exclusive of VAT) which have been awarded without a competitive process. While the agency is not obliged to furnish this return it has chosen to voluntarily comply with this requirement.

In 2015, the Agency's return disclosed that total expenditure of €2.2m (2014: €1.6m) had been incurred in relation to contracts with 33 suppliers (2014: 29 suppliers) where the procurement procedures employed did not comply with procedures specified in the Agency's National Financial Regulations or procurement guidelines issued by the Department of Public Expenditure and Reform.

In 2015, the Agency conducted procurement exercises covering annual services of circa €4.4m (2014: €79m). Further procurement exercises are planned for 2016. In addition the Agency is developing a plan with the HSE to address areas of non-compliance that are highlighted in the 40/02 return referenced above. These areas of non-compliance arise for a number of reasons including; historical contracts inherited upon creation of the Agency; unique and specialised services that the Agency is court ordered to provide; and individual services sourced at local areas that exceed €25,000 when amalgamated at a national level.

The Agency will address areas of non-compliance identified in the 40/02 as part of its procurement plan with the HSE who provide procurement services to the Agency.

Capital Investment and Appraisal

In the decision making process regarding the expenditure of capital funds, €7.9m in 2015 (€5.2m - 2014), the Child and Family Agency Senior Management Team followed the Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals.

Services Provided by the HSE

The HSE provides services in the areas of payroll, human resources, pensions, estate management, ICT, procurement, internal audit, general ledger, invoice processing and payments on behalf of the Agency, governed through a Memorandum of Understanding and relevant Service Level Agreements between the organisations.

Travel

All payments for travel and subsistence to the Child and Family Agency Board Members, CEO and staff have been made in line with the Department of Finance and Department of Public Expenditure and Reform (DPER) circulars governing travel and subsistence.

Disposal of State Assets

During 2015 the Child and Family Agency did not dispose of State assets of a material value.

Fraud and Irregularities

The Agency has established a reporting process for notification of any alleged fraudulent incidents or irregularities. The parties who are notified of material fraudulent incidents as standard are:

- The Audit Committee
- The Comptroller and Auditor General
- The National Director of Internal Audit
- An Garda Síochána
- Other Agencies (as required)

There are continuous updates provided on all reported matters as they are investigated. The Agency maintains a register of those reported matters and all alleged fraudulent incidents are thoroughly investigated.

Prior to the establishment of the Agency, one case of fraud totalling €92,000 was identified in relation to payments previously administered by the HSE. The Agency has put in place additional controls over these payments.

Three Cases of alleged fraud have been identified by the Agency since the 1st January 2014 and the estimated loss is approximately €42,000. One of these cases related to a grant funded body and the Agency did not incur a direct loss but has a vested interest in the governance and controls of all grantees. When the Agency uncovers an alleged fraud the relevant controls and processes are reviewed and where necessary are revised to mitigate the risk of reoccurrence.

Tax Compliance

During 2015 the Child and Family Agency discharged all tax and PRSI liabilities on or before the dates prescribed by Revenue. In May 2015 Revenue carried out an audit, on conclusion of the audit Revenue issued a written communication advising that no additional liability was identified. The Agency is committed to full compliance with taxation laws.

Department of Finance Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds

On the 1st January 2014, the Agency took over four separate grant programmes which had previously been subject to different legal and governance arrangements. Since 2014 a programme of work has been undertaken to ensure that better governance arrangements are implemented for this grant funding. The first phase of this programme focused on the governance arrangements for the School Completion Programme funding. In addition to this, the governance arrangements for the Family and Community Support grants were also enhanced, to ensure compliance with the Child and Family legislation. Most recently, in 2015 the Agency procured the services of a strategic partner with the aim to review and develop revised governance arrangements for funding provided under Section 56 to Section 59 of the Child and Family Agency Act 2013. This project is continuing in 2016.

The deliverables of this project include the following:

1. Development of revised contracts that will cover Sections 56-59 grants and for future commissioned services proportionate to funding value.
2. A recommended standard of governance, compliance and reporting models appropriate to the Agency's oversight responsibilities which can be applied to organisations proportionate to their size and level of funding including a phased implementation plan for these organisations to achieve compliance.
3. A governance assurance model and plan for internal operations with recommendations on functioning, staffing and systems.

The Agency incurred expenditure of €141.6m in 2015 in relation to grants, details are set out below:

Programme	Recipient	Value €m	Purpose
Child Welfare and Protection	484 service providers under S56 and S59 of the Act	€98.4	<ul style="list-style-type: none"> • Child and family services • Alternative care • Care and protection for victims of domestic, sexual or gender-based violence
School Completion Programme	124 local school completion projects	€23.9	<ul style="list-style-type: none"> • Promotion of school attendance, participation and retention
Family and Community Support	106 family resource centres	€13.3	<ul style="list-style-type: none"> • Combat disadvantage and improve functioning of the family unit
	450 voluntary organisations providing counselling and support services	€6.0	<ul style="list-style-type: none"> • Counselling and support services including marriage & relationship counselling, child counselling, Rainbows peer support programme for children, bereavement counselling and support on the death of a family member

In September 2014, the Department of Public Expenditure and Reform issued Circular 13/2014 setting out a revised framework for the management of and accountability arrangements for grants from Exchequer funding. The effective date for commencement of the provisions of the Circular was the 1st January 2015. Detail is provided below in relation to the Child and Family Agency's overall approach to the implementation of Circular 13/2014.

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Provision of Grant Funding:

The provision of funds to the grantee before expenditure has been incurred requires prior approval of the Department of Public Expenditure and Reform (DPER). The Agency will continue to work with the Department of Children and Youth Affairs (DCYA) to ensure that the requirements of Circular 13/2014 can be implemented as far as is possible taking into account the risks to ongoing service that are set out below:

The requirement for advanced funding is determined by the following:

- The agencies funded by the Child and Family Agency are in the main voluntary agencies
- These agencies do not have the internal resources to fund and deliver services and therefore require funding in advance of need – i.e. they are unable to spend and recover costs later
- Historically, these agencies have been funded in advance and their cash flow positions are dependent on the current advance payment frequencies
- All agencies are made aware of their responsibilities to the Child and Family Agency in relation to the requirements set out in Circular 13/2014. This is communicated through Service Level Agreement contracts

A key element of maintaining effective management and accountability is a service level agreement (SLA) which sets out the resources being provided and the outputs to be delivered. Advances to grant agencies are governed by a SLA and also includes the arrangements for the drawdown of funding and the nature and frequency of the review of financial and operational performance.

The Agency provides funding to grantees with the intention that the grantees would have fully expended those funds prior to year end. It is reasonable that some of the grantees would not have processed payments for all expenditure incurred prior to year end. In addition to this, these grant funded agencies may also be in receipt of funding from other sources which would too contribute to their cash balance at year end. The Agency takes into account cash balances at year end regarding the provision of further future funding.

Circular 13/2014 states that a signed statement of assurance is required from each recipient body certifying that the funds provided have been used in accordance with terms and conditions of the grant. As part of the governance programme the Agency has implemented a new compliance statement process for all Section 56 funded agencies in 2015. The review of compliance statements has commenced in 2016 and in addition to this a compliance statement process is being developed for Section 59 funded agencies which will incorporate School Completion Programme, Family Resource Centres and Counselling grants.

Review, Monitoring and Compliance:

The Section 56 SLA stipulates in clause 10 the monitoring, review and evaluation that is required by the Agency. This is further enhanced in the SLA within schedule 4, "Performance Monitoring". The level of performance monitoring depends upon the type of service and the level of funding. The table below outlines the current monitoring arrangements:

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Grants	Current Monitoring Arrangements
Section 56 and 59 grant arrangements	<ul style="list-style-type: none"> • Meetings / inspections conducted with the agencies (as outlined in the SLA) • Performance monitoring • Submission of annual audited accounts • Submission of annual compliance statements (for S56 arrangements)
School Completion Programme grants	<ul style="list-style-type: none"> • Submission of expenditure returns • Submission of annual retention plans • Submission of annual financial reports • Submission of annual progress reports
Family Resource Centre grants	<ul style="list-style-type: none"> • Submission of three year work plan and an annual plan • Submission of quarterly expenditure returns • Submission of annual progress reports • Submission of annual audited accounts • Site visits every three years
Family Counselling and Support Services	<ul style="list-style-type: none"> • Submission of annual audited accounts (in excess of €12,700) • Submission of annual plan • Submission of strategic plan

In 2016 the Agency has commissioned a programme of internal audits in addition to the Agency's internal audit plan for those grant funded agencies, specifically focusing on School Completion Programmes, Family Resource Centres and Counselling grants. The aim of this programme is to assess current governance and control arrangements. The results from these audits will contribute to the overall Governance Programme.

The Agency has commenced work on the development of a Commissioning Strategy which aims to deliver better governance and accountability arrangements for Section 56 and 59 grant funded arrangements. It is anticipated that the first phase of the Commissioning Strategy will be implemented for the highest value funded Section 56 agencies. In conjunction with the Commissioning Strategy and the Governance Programme with the strategic partner the Agency will continue to address the requirements of Circular 13/2014. The Child and Family Agency is continuing to work with the Department of Children and Youth Affairs to assess the implications for services due to this circular and to identify how implementation can be managed without adverse impact to the affected grantees delivery of services.

Guardian Ad Litem

Guardians Ad Litem are appointed by the Court under Section 26 of the Child Care Act 1991. Most Guardians Ad Litem engage their own solicitors and counsel to represent them in Court. However, the fees for both the Guardian ad Litem and their legal team fall to be discharged by the Child and Family Agency, in compliance with Section 26.2 of the Child Care Act 1991. As the Guardians Ad Litem are appointed by the Court the Agency can only implement limited financial controls and cannot apply a value for money control over these payments. While the Child and Family Agency has agreed a rate for professional hours with Guardians Ad Litem, the service is demand led with the level of costs being dependent upon the number of professional hours billed for each case. This limits the Agency's control over the quantum of these payments.

Review of the Effectiveness of the System of Internal Financial Control

This annual review of the effectiveness of the system of internal control in the Child and Family Agency is a process that supports me, as the Chairperson, to ascertain that there is appropriate effective control within the Agency. Having made this determination I am then in a position to advise the Minister for Children and Youth Affairs and to the Oireachtas that there is effective control within the Agency.

In doing so, I have placed reliance on the procedures as outlined within this document and on the procedures outlined below:

- Annual Budget management process;
- Monthly Management Accounts and Performance Activity Reports;
- Annual Report and Annual Financial Statements;
- Internal Audit function to review, audit and report;
- Letter of engagement with the Comptroller and Auditor General for review, and their audit and report on the efficacy of the Child and Family Agency's Annual Report and Annual Financial Statements for 2015;
- Terms of reference for the Child and Family Agency Board and its four committees;
- Protected Disclosures Policy;
- Corporate Plan for 2015-2017, setting the strategic direction of the agency, submitted to the Minister for Children and Youth Affairs in November 2014;
- Business Plan for 2015 submitted to the Department of Children and Youth Affairs in January 2015;
- Separation of roles of Chairperson and Chief Executive Officer;
- Annual review of Board composition;
- Advice to Minister for Children and Youth Affairs on the competency of Board members;
- Terms of reference for Board members' responsibilities and obligations;
- Adequate support and briefings to Board members on the Child and Family Agency affairs;
- Code of Governance for the Child and Family Agency (Draft);
- Standards of Integrity and Codes of Conduct incorporated within the Code of Governance
- Compliance by the Child and Family Agency Board members and staff at Grade 8 and above with the Ethics Acts;
- A register of Board Members' interests (maintained by the Board secretary); and
- Procedures designed to report to the Minister to ensure the Child and Family Agency complies with all Department of Public Expenditure and Reform regulations on fees paid to the Chairperson and members, and pay and travel expenditure for CEO and all other Child and Family Agency staff.

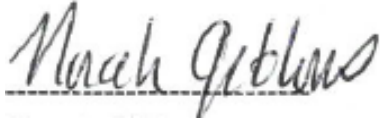
Conclusion

In 2015 no material breaches of the control environment of the Child and Family Agency have been identified however the Agency recognises that there is a need for continued emphasis on and development of the control environment and a focus on the need to drive a single organisation wide culture of compliance.

The Child and Family Agency control environment, control and risk management processes and assurance arrangements are new and are improving and where there are outstanding recommendations by Internal Audit and Comptroller and Auditor General, management action to meet these recommendations will be monitored by the Board and its committees during 2016 and will be reassessed in the 2016 review of the system of internal controls.

Child and Family Agency, Annual Financial Statements 2015

Finally, I would like to thank colleagues within the Child and Family Agency that helped us deliver a service which is accountable, consistent and transparent. Our aspiration remains to be a service which espouses values such as justice and courage. Aspiration is not enough and we look forward to continue being judged on behaviour reflecting the value of putting children first always.

A handwritten signature in dark ink, reading "Norah Gibbons", written over a horizontal dashed line.

Norah Gibbons

Chairperson

Date: 16th June 2016

Report of the Comptroller and Auditor General



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Child and Family Agency

I have audited the financial statements of the Child and Family Agency for the year ended 31 December 2015 under Section 51 of the Child and Family Agency Act 2013. The financial statements comprise the statement of revenue income and expenditure, the statement of capital income and expenditure, the statement of financial position, the statement of changes in reserves, the statement of cash flows and the related notes.

The financial statements have been prepared in the form prescribed under Section 51 of the Child and Family Agency Act 2013 and accounting standards specified by the Minister for Children and Youth Affairs. The basis of accounting in the accounting policies explains how the accounting standards specified by the Minister differ from generally accepted accounting practice in Ireland.

Responsibilities of the Child and Family Agency

The Child and Family Agency is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view, in accordance with the accounting standards specified by the Minister for Children and Youth Affairs, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Child and Family Agency's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Child and Family Agency's annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared under the accounting standards specified by the Minister for Children and Youth Affairs, give a true and fair view in accordance with those standards of the state of the Child and Family Agency's affairs at 31 December 2015 and of its income and expenditure for 2015.

In my opinion, the accounting records of the Child and Family Agency were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Child and Family Agency's annual report is not consistent with the related financial statements or with the knowledge acquired by me in the course of performing the audit, or
- the statement on internal financial control does not reflect the Child and Family Agency's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

Report of the Comptroller and Auditor General (continued)

Non competitive procurement

I draw attention to the statement on internal financial control which discloses that the Agency has identified 33 contracts worth in excess of €25,000 each awarded without a competitive process under which the Agency incurred expenditure of €2.2 million in 2015. The statement also discloses the steps taken during 2015 and planned in 2016 to address its non compliance with procurement rules.



Seamus McCarthy
Comptroller and Auditor General
17 June 2016

Financial Statements

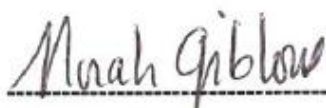
Statement of Revenue Income and Expenditure For the Year Ended 31st December 2015

	NOTE	2015 €'000	2014 Restated €'000
Revenue			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		655,261	615,840
Other Revenue	5	2,948	1,209
		658,209	617,049
Expenditure - Pay and Pensions			
Wages and Salaries	6	194,446	186,656
Employer PRSI	6	17,246	16,286
Pensions	6	5,269	2,830
Agency Pay	6	17,009	13,605
		233,970	219,377
Expenditure - Non-Pay			
Foster Care and After Care Allowances	8	119,693	117,652
Independent Placement Provision	8	89,094	80,360
Grants to Outside Agencies	8	141,590	137,942
Legal Expenses and Guardian Ad Litem Costs	8	30,728	36,193
General Child Care Services	8	10,417	9,558
Office and Administration	8	24,574	21,904
		416,096	403,609
Net Operating Surplus / (Deficit) for the Year before exceptional items		8,143	(5,937)
Net Current Assets on Transferred Operations	29(b)	-	(32,953)
Net Operating Surplus / (Deficit) for the Year		8,143	(38,890)

These financial statements for the year ended 31st December 2015 are the first financial statements that have adopted FRS 102 with the exceptions noted in the Accounting Policies section. The date of transition is 1st January 2014.

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and Statement of Capital Income and Expenditure.

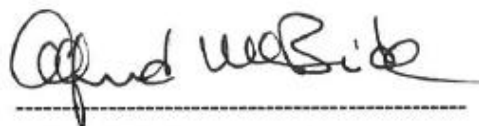
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 22 to 26.



Norah Gibbons

Chairperson

Date: 16th June 2016



Fred McBride

Chief Executive Officer

Date: 16th June 2016

**Statement of Capital Income and Expenditure
For the Year Ended 31st December 2015**

	NOTE	2015 €'000	2014 €'000
Capital Revenue			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		6,863	4,846
Application of Proceeds of Disposals		-	-
Government Departments and Other Sources		-	-
		6,863	4,846
Expenditure			
Capital Expenditure on Child and Family Agency Capital Projects	16(c)	7,859	5,277
		7,859	5,277
Net Capital Surplus / (Deficit) for the Year before exceptional items		(996)	(431)
Net Capital Reserve on Transferred Operations	29(b)	-	63
Net Capital Surplus / (Deficit) for the Year		(996)	(368)

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and Statement of Capital Income and Expenditure.

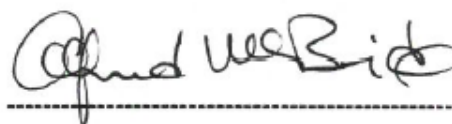
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Norah Gibbons

Chairperson

Date: 16th June 2016



Fred McBride

Chief Executive Officer

Date: 16th June 2016

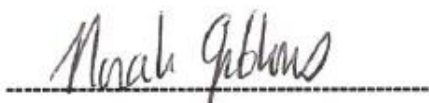
Child and Family Agency, Annual Financial Statements 2015

Statement of Financial Position As at 31st December 2015

	NOTE	2015 €'000	2014 Restated €'000
Non-current Assets			
Property, Plant and Equipment			
Property	9	79,404	77,360
Plant and Equipment	10	1,333	709
Total Non-current Assets		80,737	78,069
Current Assets			
Inventories	11	19	8
Trade and Other Receivables	12	8,800	11,262
Cash at Bank or Cash Equivalents	13	4,546	4,035
Total Current Assets		13,365	15,305
Current Liabilities			
Trade and Other Payables	14	(51,956)	(61,169)
Total Current Liabilities		(51,956)	(61,169)
Net Current Assets / (Liabilities)		(38,591)	(45,864)
Creditors (amounts falling due after more than one year)			
Deferred Income	15	(351)	(225)
Total Assets		41,795	31,980
Capitalisation Account		80,737	78,069
Capital Retained Reserves		(1,364)	(368)
Revenue Retained Reserves		(37,578)	(45,721)
Capital and Reserves		41,795	31,980

These financial statements for the year ended 31st December 2015 are the first financial statements that have adopted FRS 102 with the exceptions noted in the Accounting Policies section. The date of transition is 1st January 2014.

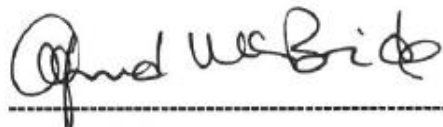
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Norah Gibbons

Chairperson

Date: 16th June 2016



Fred McBride

Chief Executive Officer

Date: 16th June 2016

Child and Family Agency, Annual Financial Statements 2015

Statement of Changes in Reserves For the Year Ended 31st December 2015

	Capitalisation Account €'000	Capital Reserves €'000	Revenue Reserves €'000	Total €'000
Balance at 1 st January 2014 (re-stated)	-	63	(39,784)	(39,721)
Net surplus/ (deficit) for the year	-	(431)	(5,937)	(6,368)
Assets transferred on creation of the Agency	76,316	-	-	76,316
Additions to non-current assets in the year	3,645	-	-	3,645
Less: Net Book Value of non-current assets disposed in the year	(132)	-	-	(132)
Less: Depreciation charge in the year	(1,760)	-	-	(1,760)
Balance at 31st December 2014	78,069	(368)	(45,721)	31,980
Balance at 1 st January 2015	78,069	(368)	(45,721)	31,980
Net surplus/ (deficit) for the year	-	(996)	8,143	7,147
Additions to non-current assets in the year	5,906	-	-	5,906
Less: Net Book Value of non-current assets disposed in the year	(317)	-	-	(317)
Less: Depreciation charge in the year	(2,921)	-	-	(2,921)
Balance at 31st December 2015	80,737	(1,364)	(37,578)	41,795

These financial statements for the year ended 31st December 2015 are the first financial statements that have adopted FRS 102 with the exceptions noted in the Accounting Policies section. The date of transition is 1st January 2014.

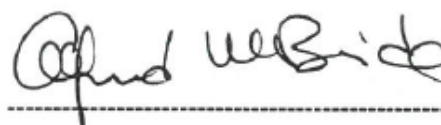
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Norah Gibbons

Chairperson

Date: 16th June 2016



Fred McBride

Chief Executive Officer

Date: 16th June 2016

Child and Family Agency, Annual Financial Statements 2015

Statement of Cash Flows For the Year Ended 31st December 2015

	2015	2014
	€'000	€'000
Cash Flows from Operating Activities		
Surplus/(Deficit) for the current year (Revenue & Capital Account)	7,147	(6,368)
<u>Adjustments For:</u>		
Depreciation of property, plant and equipment	5,906	3,645
Interest Paid / (Received)	-	-
Taxation	-	-
Transfer of Operations on Establishment (HSE Balance Sheet Transfer)	-	(32,890)
(Increase)/Decrease in Inventories	(11)	(8)
(Increase)/Decrease in Trade and other receivables	2,462	(11,262)
Increase/(Decrease) in Trade and other payables	(9,213)	54,338
Cash Flow from Operating Activities	6,291	7,455
Interest (Paid) / Received	-	-
Taxation	-	-
Net Cash Flow from Operating Activities	6,291	7,455
Cash Flows from Investing Activities		
Profit on disposal of property, plant and equipment	-	-
Purchase of property, plant and equipment	(5,906)	(3,645)
Purchase of intangible assets	-	-
Increase / (Decrease) in Deferred Income	126	225
Interest received	-	-
Net Cash Flow from Investing Activities	(5,780)	(3,420)
Net Cash Flow from Financing Activities	-	-
Net Increase in Cash and Cash Equivalents in the period	511	4,035
Cash and Cash Equivalents at the beginning of the period	4,035	-
Cash and cash equivalents at the end of the period	4,546	4,035

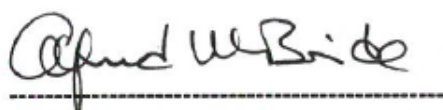
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Norah Gibbons

Chairperson

Date: 16th June 2016



Fred McBride

Chief Executive Officer

Date: 16th June 2016

Notes to the Financial Statements

NOTE 1 Accounting Policies

The basis of accounting and significant accounting policies adopted by the Child and Family Agency 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 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council. These are the Child and Family Agency's first set of financial statements prepared in accordance with FRS 102. The date of transition to FRS 102 is the 1st of January 2014. The prior year financial statements were re-stated for material adjustments on adoption of FRS 102 in the current year. The results of this adoption can be seen in [NOTE 29](#).

(b) Basis of Preparation

These financial statements have been prepared under the historical cost convention. The financial statements are in the form approved by the Minister for Children and Youth Affairs.

Under the Child and Family Agency Act 2013, the Minister for Children and Youth Affairs specifies the accounting standards to be followed by the Child and Family Agency. The Child and Family Agency has adopted FRS 102 in accordance with the accounting standards issued by the Financial Reporting Council subject to the following exceptions specified by the Minister:

1. Depreciation is not charged to the Statement of Revenue Income and Expenditure, rather it is charged to a reserve account: the Capitalisation Account. Reserve accounting is not permitted under Generally Accepted Accounting Principles (GAAP) and FRS 102. Under those principles, depreciation must be charged in the revenue income and expenditure account;
2. Grants received from the State to fund the purchase of non-current assets are recorded in a Statement of Capital Income and Expenditure. Under Generally Accepted Accounting Principles (GAAP), capital grants are recorded as deferred income and amortised over the useful life of the related non-current asset, in order to match the accounting treatment of the grant against the related depreciation charge on the non-current asset; and
3. Pensions are accounted for on a pay-as-you-go basis. The provisions of FRS 102 (Section 28, Employee Benefits) are not applied and the liability for future pension benefits accrued in the year has not been recognised in the financial statements.

(c) Going Concern

This is the Child and Family Agency's second year of operation having been established on 1st January 2014 as provided for in the Child and Family Act 2013. The Child and Family Agency continues to provide services in line with the requirements of the Act and assumed responsibilities that were previously provided by:

- Children and Family Services previously operated by the HSE;
- The Family Support Agency;
- The National Educational Welfare Board; and
- The School Completion Programme previously operated by the Department of Children and Youth Affairs.

In the circumstances, the accounts have been prepared on a going concern basis.

(d) Grants to Outside Agencies

The Child and Family Agency funds a number of service providers and bodies for the provision of health and personal social services on its behalf, in accordance with the provisions of Section 56 and Section 59 of the Child and Family Act, 2013. Before entering into such an arrangement, the Agency determines the maximum amount of funding that it proposes to make available in the financial year, dependent upon the level of service it expects to be provided for that funding. This information is set out in nationally standardised documentation which is required to be signed by both parties to the arrangement. This funding is charged in the year of account to the Statement of Revenue Income and Expenditure.

(e) Fostering Payments

Statutory weekly payments are made to foster parents for children in their care up to the age of 18 years. Aftercare payments are also made for young people between 18 and 23 years who either remain in education or in other cases where support is required after reaching 18 years. Fostering payments are recognised in the financial statements on an accrual basis.

(f) Independent Placement Provision

Weekly payments are made to private organisations contracted for the provision of foster care and residential services for children up to the age of 18 years requiring a foster care or residential placement. Placement provision payments are recognised in the financial statements on an accrual basis.

(g) Income Recognition

The Child and Family Agency is funded mainly by monies voted to the Department of Children and Youth Affairs (Vote 40, Subhead A3). The Department advances funds to the Agency up to the approved level of expenditure or actual expenditure whichever is the lesser. The amount recognised as income is the cash amount advanced by the Department in the financial year. Income in respect of administration and non-capital services is accounted for in the Statement of Revenue Income and Expenditure. Income in respect of capital services is accounted for in the Statement of Capital Income and Expenditure.

Income from all other sources is recognised on an accrual basis.

(h) Statement of Capital Income and Expenditure

A Statement of Capital Income and Expenditure is maintained in accordance with the accounting standards laid down by the Minister for Children and Youth Affairs. Capital funding is provided in the Child and Family Agency for construction/purchase of major assets, capital maintenance and miscellaneous capital expenditure not capitalised on the Statement of Financial Position.

(i) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date and are included in the Income and Expenditure Account for the year. Any difference arising on translation between transaction dates and payment dates are charged to the Statement of Revenue Income and Expenditure.

(j) Leases

Rentals payable under operating leases are dealt with in the financial statements as they fall due. The Child and Family Agency is not permitted to enter into finance lease obligations under the Department of Finance's Public Financial Procedures, without Board approval and prior sanction.

(k) Capital Grants

Capital grant funding is recorded in the Statement of Capital Income and Expenditure. In addition to capital grant funding, some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in the Statement of Revenue Income and Expenditure in the year. This accounting treatment, which does not comply with Generally Accepted Accounting Principles, is a consequence of the exceptions to Generally Accepted Accounting Principles specified by the Minister.

(l) Tangible Non-current Assets and Capitalisation Account

Tangible non-current assets comprise Land, Buildings, Equipment and Motor Vehicles. Tangible non-current assets are stated at historic cost less accumulated depreciation.

In accordance with the accounting standards prescribed by the Minister for Children and Youth Affairs, expenditure on non-current asset additions is charged to the Statement of Revenue Income and Expenditure or the Statement of Capital Income and Expenditure, depending on whether the asset is funded by capital or revenue. Capital funded assets and Revenue funded assets are capitalised if the cost exceeds certain value thresholds; €2,000 for computer equipment and €7,000 for all other asset classes. Asset additions below these thresholds which are funded from revenue are accounted for in the Statement of Revenue Income and Expenditure in the year of purchase. Asset additions below this threshold funded from Capital are included in [NOTE 16\(c\)](#) under 'Expenditure on the Child and Family Agency projects not resulting in Non-current Asset additions'. A breakdown of asset additions by funding source is provided in [NOTE 16\(b\)](#) to the Accounts. Depreciation is not charged to the Statement of Income and Expenditure over the useful life of the asset. Instead, a reserve account, the Capitalisation Account, is the reciprocal entry to the Non-current asset account. Depreciation is charged to the Non-current Assets and Capitalisation Accounts over the useful economic life of the asset.

Depreciation is calculated to write-off the original/cost valuation of each tangible non-current asset in line with their useful remaining life at the following rates:

- Land: not depreciated.
- Buildings: depreciated at 2.5% per annum.
- Modular structures (i.e. prefabricated/temporary): depreciated at 10% per annum.
- Work in progress: not depreciated.
- Equipment – computers, software and ICT systems: depreciated at 33.33% per annum.
- Equipment – other: depreciated at 10% per annum.
- Motor vehicles: depreciated at 20% per annum.

On disposal of a non-current asset, both the non-current assets and capitalisation accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in the Statement of Changes in Reserves.

(m) Inventories

The Child and Family Agency provide stock is valued at the lower of cost or net realisable value. Cost is the purchase cost on a first-in, first-out basis.

(n) Accounting for Bad and Doubtful Debts

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful.

(o) Pensions

Eligible Child and Family Agency employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the Child and Family Agency. The Child and Family Agency scheme is funded by the State on a pay-as-you-go basis for this purpose. Pension payments under the schemes are charged to the income and expenditure account when paid, as follows:

1. Superannuation paid to retired Child and Family employees is accounted for within the pay classification (see [NOTE 6](#));
2. Superannuation paid to retirees from the voluntary health service providers is accounted for under grants to outside agencies within the non-pay classification (see [NOTE 8](#) and [Appendix 1](#)).

Contributions from the Child and Family Agency employees who are members of the schemes are payable to the Department of Children and Youth Affairs.

No provision was made in respect of pension benefits earned by employees and payable in future years under the pension scheme. This continues to be the treatment adopted by the Child and Family Agency following the accounting specifications of the Minister.

Under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, all new entrants to pensionable public service employment on or after 1st January 2013 are to be members of the Single Scheme. For the current financial year the Child and Family Agency has 570 staff on the Single Scheme.

(p) Pension Related Deduction

Under the *Financial Emergency Measures in the Public Interest Act 2009*, a pension levy was introduced for all staff who are members of a public service pension scheme, including staff of the Child and Family Agency funded service providers. Pension levy collected by service providers as well as pension levy deducted from the Child and Family Agency staff is payable to the Department of Children and Youth Affairs (see [NOTE 6](#)).

(q) Employee Short Term Benefits

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

(r) Critical accounting estimates and key judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position 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 2015.

NOTE 2

(a) Net Operating Surplus

	2015 €'000	2014 €'000
Net operating (deficit)/surplus for the year is arrived at after charging:		
Audit Fees	60	72
Chief Executive Officer (CEO) Remuneration	197	187
CEO Remuneration comprises the following elements:		
CEO Gross Pay*	176	168
Employers PRSA (Private Pension Scheme)**	21	19
	197	187

*Does not include reimbursed travel & subsistence (T&S). During 2015 €2,576 of T&S was reimbursed to the CEO (2014: €2,019).

**The CEO was not a member of the Agency's statutory pension scheme.

Excluding the remuneration of the Chief Executive Officer (above), the total compensation for all Senior Key Management Personnel is €0.757m for the 2015 financial year.

(b) Total number of Child and Family Agency staff remuneration in excess of €60k:

A breakdown of total employee remuneration (including salaries and other benefits) over €60,000, in increments of €10,000, is required under DPER circular 13/2014.

From	To	2015	2014
€60,000	- €69,999	485	426
€70,000	- €79,999	158	148
€80,000	- €89,999	51	29
€90,000	- €99,999	11	19
€100,000	- €109,999	6	4
€110,000+		2	3
		713	629

The 2015 annualised values reflect a 26 pay period for comparable purposes.

Child and Family Agency, Annual Financial Statements 2015

NOTE 3 Board Members' Fees

	2015 €	2014 €
Fees Payable		
Norah Gibbons	20,520	20,520
Gary Joyce	11,970	11,970
PJ Fitzpatrick	11,970	11,970
Noel Kelly	Fees Waived	Fees Waived
Sylda Langford	Fees Waived	Fees Waived
Ita Mangan (until 29 th May 2015)	4,933	11,970
Gary O'Donnchadha	-	-
Rory O'Ferrall	11,970	11,970
Noelle Spring	Fees Waived	11,970
	61,363	80,370

Child and Family Board members are paid in accordance with the Code of Practice for the Governance of State Bodies and in line with the revised rates as detailed in the Financial Emergency Measures in the Public Interest (No2) Act 2009.

NOTE 4 Board Members' Expenses

	2015 €	2014 €
Travel & Subsistence Expenses		
Norah Gibbons	-	569
PJ Fitzpatrick	-	-
Gary Joyce	-	-
Noel Kelly	476	-
Sylda Langford	-	-
Ita Mangan	284	-
Gary O'Donnchadha	-	-
Rory O'Ferrall	-	-
Noelle Spring	-	-
	760	569

NOTE 5 Other Revenue

	2015 €'000	2014 €'000
Atlantic Philanthropies	1,085	-
Secondment Income	530	377
Other Specific Project Funding Income	318	-
Miscellaneous Income	1,015	832
Total Other Revenue	2,948	1,209

Child and Family Agency, Annual Financial Statements 2015

NOTE 6 Pay and Pensions

	2015	2014
	€'000	Restated €'000
Summary Analysis of Pay Cost		
Basic Pay	183,594	176,562
FRS 102 Adjustment for Holiday Pay Accrual	(700)	835
Allowances	2,562	2,415
Overtime	63	77
Night duty	1,318	1,288
Weekends	4,831	4,821
On-Call	739	540
Arrears	2,039	118
Wages And Salaries	194,446	186,656
Employer PRSI	17,246	16,286
Pensions*	5,269	2,830
Total Child and Family Agency Pay	216,961	205,772
Agency Pay	17,009	13,605
Total Pay	233,970	219,377

	2015	2014
	€'000	€'000
*Analysis of Pensions		
Ongoing pension payments	1,541	729
Once-off lump sums and gratuity payments	3,728	2,101
	5,269	2,830

During 2015 €10.98 million (2014: €11.49 million) pension related deductions were deducted from the Child and Family Agency's staff and €1.3 million (2014: €1.3 million) pension related deductions were deducted from service providers and payable to the Department of Children and Youth Affairs.

NOTE 7 Employments

	2015	2014
	WTE	WTE
The number of employees by Area of Operation was as follows in whole time equivalents (WTEs):		
Social Work	1,402	1,396
Social Care	1,125	1,162
Psychology and Counselling	22	21
Other Support Staff Inc. catering	63	65
Other Health Professionals	10	8
Nursing	50	46
Family Support	172	177
Education and Welfare Officer	68	72
Admin Grade 3 to 7	457	427
Management Grade 8 and Above	92	79
Total Child and Family Agency employees	3,461	3,453

Child and Family Agency, Annual Financial Statements 2015

NOTE 8 Non-Pay Expenditure

	2015 €'000	2014 €'000
Fostering Care and After Care Allowances		
Statutory Foster Care Allowances	100,601	100,571
After Care Allowances	16,096	14,395
Other Care Allowances	2,996	2,686
	119,693	117,652
Independent Placement Provision		
Foster Care Provision	18,358	17,235
Unaccompanied Minors	4,514	4,683
Residential Provision	66,222	58,442
	89,094	80,360
	2015 €'000	2014 €'000
Grants		
Section 56 & 59 Grant Arrangements (Appendix 1)	98,446	93,319
Schools Completion Programme Grants (Appendix 2)	23,916	24,255
Family Resource Centre Grants (Appendix 3)	13,266	13,487
Family Support Service Counselling Grants (Appendix 4)	5,962	6,881
	141,590	137,942
Legal Expenses and Guardian Ad Litem Costs		
Child and Family Agency Legal Services	13,724	15,923
Guardian Ad Litem Costs*	8,189	9,059
Guardian Ad Litem Legal Fees*	5,959	7,458
3 rd Party Legal Costs	2,772	2,845
Other Legal Costs	84	908
	30,728	36,193

* Guardian Ad Litem and their legal representatives are appointed by the court service. Although the Guardian Ad Litem is independent of the parties to the court proceedings, their fees are discharged by the Child and Family Agency in accordance with the Child Care Act 1991

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	2015	2014
	€'000	€'000
General Child Care Services		
Medical Costs	358	370
Therapy/Psychology Costs	1,961	1,541
Transport Costs	803	629
Recreation Costs	573	598
Heat, Power and Light	1,501	1,417
Cleaning and Waste Disposal	1,039	836
Furniture, Crockery and Hardware	433	348
Bedding and Clothing	178	154
Security And Alarm Costs	863	741
Vehicle Costs	698	772
Catering and Provisions	1,656	1,789
Other Sundry Expenses	354	363
	10,417	9,558

Certain prior year amounts have been re-classified on the basis as those applying in the current year. This has had no effect on the net operating deficit for 2014 as previously reported.

	2015	2014
	€'000	€'000
Office and Administration		
Rent and Rates	4,212	4,122
Maintenance	1,038	823
Lease Interest, Bank Interest and Charges	11	5
Non Prompt Payment Interest and Compensation	336	244
Insurance	462	281
Audit Fees	48	72
Professional Services	2,867	2,548
Bad and Doubtful Debts	42	169
Education and Training	922	684
Travel and Subsistence	8,226	8,068
General Office Expenses	1,599	1,052
Printing, Postage and Stationery	1,066	788
Telephony	1,453	1,285
Computers and Systems Maintenance	2,203	1,689
Memberships, Licences and Subscriptions	89	74
	24,574	21,904

Certain prior year amounts have been re-classified on the basis as those applying in the current year. This has had no effect on the net operating deficit for 2014 as previously reported.

Child and Family Agency, Annual Financial Statements 2015

NOTE 9 Non-current Assets - Property

	Land €'000	Buildings €'000	Work in Progress €'000	Total €'000
Cost/Valuation				
At 1 st January 2015	16,276	61,468	1,174	78,918
Additions in the year	-	-	4,558	4,558
Transfers from Work in Progress	-	485	(485)	-
Disposals	-	-	-	-
At 31st December 2015	16,276	61,953	5,247	83,476
Depreciation				
At 1 st January 2015	-	1,558	-	1,558
Charge for the Year	-	2,514	-	2,514
Disposals	-	-	-	-
At 31st December 2015	-	4,072	-	4,072
Net Book Values				
At 31st December 2015	16,276	57,881	5,247	79,404
At 31st December 2014	16,276	59,910	1,174	77,360

* Assets transferred from the HSE have been depreciated in line with their remaining economic life

NOTE 10 Non-current Assets - Plant and Equipment

	Motor Vehicles €'000	Equipment €'000	Work In Progress €'000	Total €'000
Cost/Valuation				
At 1 st January 2015	311	286	314	911
Additions in the year	910	402	36	1,348
Transfers from Work in Progress	-	-	(141)	(141)
Disposals	(9)	-	(173)	(182)
At 31st December 2015	1,212	688	36	1,936
Depreciation				
At 1 st January 2015	109	93	-	202
Charge for the Year	183	224	-	407
Disposals	(6)	-	-	(6)
At 31st December 2015	286	317	-	603
Net Book Values				
At 31st December 2015	926	371	36	1,333
At 31st December 2014	202	193	314	709

* Assets transferred from the HSE have been depreciated in line with their remaining economic life

Child and Family Agency, Annual Financial Statements 2015

NOTE 11 Inventories

	2015 €'000	2014 €'000
Inventory of consumable items	19	8
	19	8

NOTE 12 Trade and Other Receivables

	2015 €'000	2014 €'000
Prepayments and Accrued Income	4,839	4,752
Other Receivables		
Payroll Technical Adjustment	2,473	2,324
Superannuation and Pension Levy Income Accrual Account	797	1,346
Payroll Overpayments	422	332
Payroll Advance Week 1 2015	-	2,139
Sundry receivables	269	369
	8,800	11,262

NOTE 13 Cash at Bank or Cash Equivalents

	2015 €'000	2014 €'000
Bank	4,512	3,979
Cash and Cash Equivalents	34	56
	4,546	4,035

Child and Family Agency, Annual Financial Statements 2015

NOTE 14 Trade and Other Payables

	2015	2014
	€'000	Restated €'000
Trade Payables – Revenue	5,535	9,346
Trade Payables – Capital	1,091	493
Accruals Non-Pay Revenue	13,725	14,690
Accruals Grants to Outside Agencies	3	682
Accruals Foster Care and Foster Care Allowances	3,367	2,818
Accruals Independent Placement Provisions	2,292	2,352
Accruals Non-Pay Capital	62	267
Sundry Payables	-	142
	26,075	30,790
Accruals Pay	18,716	20,991
Taxes and Social Welfare	7,165	6,728
Advance funding to pay salary on 1 st January 2015	-	2,660
	25,881	30,379
	51,956	61,169

NOTE 15 Deferred Income

	2015	2014
	€'000	€'000
Donations and Bequests	351	225
	351	225

NOTE 16 Capital Expenditure

	2015	2014
	€'000	€'000
a. Transfer of Non-current Assets on Creation of Agency		
Property	-	75,900
Plant and Equipment	-	416
	-	76,316
b. Additions to Non-current Assets in the Year		
Property	4,558	3,018
Plant and Equipment	1,348	627
	5,906	3,645
Creation of Agency	-	76,316
Funded from Capital Vote of the Child and Family Agency	5,432	3,254
Funded from Revenue Vote of the Child and Family Agency	474	391
	5,906	79,961

Child and Family Agency, Annual Financial Statements 2015

c. Analysis of expenditure charged to Capital Income and Expenditure Account

Expenditure on the Child and Family Agency's own assets (Capitalised)	5,432	3,254
Expenditure on the Child and Family Agency's projects (Non Capitalised)	2,427	1,960
Reclassification of Expenditure as Deferred Income	-	63
	7,859	5,277
Total Expenditure on Child and Family Agency Projects charged to Capital	-	-
Total Capital Expenditure per Capital Income and Expenditure Account	7,859	5,277

NOTE 17 Pensions

Eligible staff employed in the Child and Family Agency are members of defined benefit superannuation schemes. The pensions paid to staff who retired since the establishment of the Agency are recognised in the Statement of Income and Expenditure in the year in which they become payable. In accordance with the derogation regarding FRS 17 Retirement Benefits no provision is made in the financial statements in respect of future pension benefit liabilities. Superannuation contributions from employees who are members of these schemes contribute to the Agency's Revenue recognised in the Statement of Income and Expenditure within the subheading 'Department of Children and Youth Affairs'. The pension charge to the Statement of Revenue Income and Expenditure for 2015 was €5.27m which included payments in respect of one-off lump sums and gratuity payments on retirement of €3.73m.

NOTE 18 Capital Commitments

	2015 €'000	2014 €'000
Future tangible non-current assets purchase commitments:		
Within one year	15,330	750
After one year but within 5 years	540	-
After five years	-	-
	15,870	750
Contracted for but not provided in the financial statements	15,870	750
Included in the Capital Plan but not contracted for	190	11,610
	16,060	12,360

NOTE 19 Properties

Properties were transferred to the Child and Family Agency on establishment at 1st January 2014 by a Deed of Agreement which has been signed by the Ministers for Health and for Children and Youth Affairs. The Child and Family Agency continues to work with the HSE to agree any further transfers.

	2015 No of Properties	2014 No of Properties
The Child and Family Agency estate comprises the following:		
Freehold Properties transferred from the HSE as at 1 st January 2014	71	71
Freehold Properties identified to be transferred from HSE	16	16
Freehold acquired properties	1	-
Leasehold	44	55
	132	142

In addition to the above properties there are properties owned by HSE which are currently being utilised by the Agency for service provision.

Child and Family Agency, Annual Financial Statements 2015

NOTE 20 Operating Leases

	2015		2014	
	Land and Buildings	Other	Land and Buildings	Other
	€'000	€'000	€'000	€'000
The Child and Family Agency had total commitments under non-cancellable operating leases as detailed below:				
Within one year	3,308	112	3,253	123
In the second to fifth years inclusive	10,266	51	7,615	262
In over five years	9,120	-	4,084	-
	22,694	163	14,952	385

Operating lease payments recognised as an expense in 2015 were €3.393m

NOTE 21 Taxation

The Child and Family Agency, having charitable status (CHY21524) are exempt to the following taxes:

- Section 207 and 208, Taxes Consolidation Act, 1997 (Income Tax);
- Section 609, Taxes Consolidation Act, 1997 (Capital Gains Tax);
- Section 266, Taxes Consolidation Act, 1997 (Deposit Interest Retention Tax);
- Sections 76 and 78, Taxes Consolidation Act 1997 (Corporation Tax);
- Sections 17, 22 and 76 of the Capital Acquisitions Taxes Consolidations Act 2003 (Capital Acquisitions Tax);
- Section 82, Stamp Duty Consolidation Act, 1999 (Stamp Duty) and
- Chapter 8A, Part 6, Taxes Consolidation Act, 1997 (Dividend Withholding Tax).

These exemptions extend to the income and property of the Child and Family Agency.

NOTE 22 Insurance

The Child and Family Agency has insurance cover with a third party provider for professional indemnity, property and other specific service related policies. As a delegated State Authority the Agency's risks are delegated to the State Claims Agency, this covers Employers Liability, Public Liability and Motor cover. The State Claims indemnity indemnifies a third party in respect of personal injury and third party property damage claims which are the result of the delegated State Authority's negligence.

NOTE 23 Compliance with prompt payment legislation

During 2015, the Agency paid €35,900 (2014: €34k) to suppliers in relation to prompt payment interest. Interest was paid only in cases where payment was made 45 days after the invoice date. The prompt payment legislation stipulates that interest must be paid to suppliers where payment is more than 30 days after the invoice date unless supplier contracts have specified longer credit terms. In addition, associated compensation, due under the legislation was not paid. The Agency has estimated that compensation of €299,400 is due to suppliers in relation to 2015 (2014: €210k). The financial statements have provided for these payments.

NOTE 24 State Claims Agency

During 2015, the State Claims Agency engaged in an exercise to identify the claims that relate to the Child and Family Agency from the overall liability held by the State Claims Agency relating to the HSE. In 2015 the budget for these claims has remained with the HSE and the claims were settled by the HSE. The Child and Family Agency is not yet funded for claims processed by the State Claims Agency.

NOTE 25 Contingent Liabilities

The Child and Family Agency is currently dealing with litigation matters which may generate liabilities depending on the outcome of the legal proceedings. With regards to standard legal cases the Agency's insurance, which covers professional indemnity, property and other specific service related policies, would be sufficient to cover the majority of costs. There is, however, an element of uncertainty due to indemnity limits and certain policy conditions. The financial effects of any uninsured contingencies have not been provided for in the financial statements.

NOTE 26 Bad Debt Provision

Outstanding debts were assessed for the potential risk of not being recovered. A Bad Debt Provision was made where deemed necessary.

NOTE 27 Events after the Reporting Period

No circumstances have arisen or events occurred, between the reporting period and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

NOTE 28 Related Party Transactions

Services provided by the HSE

Since creation of the Child and Family Agency the HSE has provided some services for the agency including the areas of Finance, HR, Payroll, Procurement, Estates, FOI and Internal Audit. These services are governed through a Memorandum of Understanding and subsidiary Service Level Agreements.

Key Management Personnel

Key management personnel in the Agency consists of the CEO, members of the Senior Management Team and the Board. Total compensation paid to key management personnel is set out in **NOTE 2 (a)** and **NOTE 3**.

NOTE 29 First Time adoption of FRS 102

(a) Transferred Operations

The Child and Family Agency was established on the 1st January 2014. It assumed responsibilities for a number of services that were previously provided by other public bodies. All assets and liabilities associated with these services transferred to the Agency from the relevant public bodies on formation. The Agency's reserves as at the 1st January 2014 comprised of the total reserves transferred from the individual public bodies as set out below.

In 2015, the prior year Financial Statements were re-stated for adjustments on adoption of FRS 102. The impact on reserves at the date of transition, 1st January 2014 and 31st December 2014 under previous UK GAAP and on the reported surplus for 2014 are set out below.

(b) FRS 102 Transition Reconciliation

Reconciliation of Reserves as at 1st Jan 2014

	Revenue	Capital	Total
	€'000	€'000	€'000
Reserves transferred from other public bodies			
National Educational Welfare Board	572	-	572
Family Support Agency	3,570	-	3,570
Health Service Executive	(37,095)	63	(37,032)
Reserves as at 1st Jan 2014	(32,953)	63	(32,890)
FRS 102 Opening Holiday Accrual	(6,831)	-	(6,831)
Reserves (Restated under FRS 102) as at 1st Jan 2014	(39,784)	63	(39,721)

Reconciliation of Reserves as at 31st Dec 2014

	2014
	€'000
Revenue Reserves as at 31 st Dec 2014 under previous UK GAAP	(38,055)
FRS 102 2014 Holiday Accrual	(7,666)
Revenue Reserves as at 31st Dec 2014	(45,721)

Reconciliation of Deficit for the year 2014

	2014
	€'000
Deficit for the year 2014	(5,102)
FRS 102 2014 Holiday Accrual	(835)
Revenue Reserves as at 31st Dec 2014	(5,937)

(c) Holiday Pay Accrual

The Agency had previously not accrued for holiday pay earned but not availed of by employees. Under FRS 102 the financial statements must recognise such accruals. The impact of this change is an increase of €6.83m in net current liabilities on transferred operations at the transition date and an increase of €7.66m in creditors as at the 31st December 2014. The operating deficit is increased by €0.83 million for the year ended 31st December 2014.

NOTE 30 Approval of Financial Statements

The financial statements were approved by the Board on 27th May 2016.

Appendix 1

Sections 56 and Section 59 Grant Payments	€'000
Total Grants Payments less than €50,000	2,952
<u>Grants Payments equal to or greater than €50,000</u>	
Barnardos	7,496
Daughters Of Charity	5,478
Extern Organisation	5,179
Focus Ireland	3,449
Foróige	2,874
Youth Advocate Programmes	2,874
Salesians Of Don Bosco (Ireland)	2,727
St Bernard's Group Home	2,661
Crosscare	2,013
Smyly Trust Services	1,935
Traveller Families Care Ltd	1,933
Sonas Housing	1,911
Home Again	1,773
Salvation Army	1,541
The Cottage Home	1,526
Adapt	1,328
The Bessborough Centre	1,296
Good Shepherd Services	1,295
Clare Care	1,160
Aoibhneas Ltd	1,135
Women's Aid	1,062
Dublin Rape Crisis Centre	1,043
Kildare Youth Services	1,024
Balcurris Boys Home	901
Limerick Social Services Centre	860
Irish Association Of Young People	820
Cope	794
The Homeless Girls' Society	760
Saoirse Housing Association Ltd	741
Streetline	734
Clare Haven Services Ltd	715
Tabor Society	711
Wellsprings-Mercy Child Care	693
Belvedere Social Services Ltd	611
Bray Women's Refuge	584
An Cosán	571
Praxis Care Group - Brookwood	529
Home Youth Liaison Service	526
Cuan Saor	526
I.S.P.C.C.	510
Kilkenny Women's Refuge	489
Donegal Women's Refuge Group	471
Lifestart Services Limited	465
Drogheda Women's Refuge	462
Wexford Women's Refuge	430
Oasis Waterford	426
Sligo Social Services	425
Cuanlee Ltd	409

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North Tipperary Community Services	393
St. Brigid's Centre Waterford	368
Mayo Women's Refuge	365
St Catherine's Community Services Centre	362
Darndale Belcamp Integrated Child Care	358
Sligo Springboard Company Ltd	356
Galway Rape Crisis Centre	349
Arklow Springboard Family Support Service	349
Rape Crisis Midwest Ltd	346
Meath Women's Refuge	343
Sligo Family Support Ltd	342
Navan Springboard	336
Youth New Ross Ltd	328
North Clondalkin Integrated Family School Project	327
Our Lady's Nursery Ballymun Ltd	327
Miss Carr's Day Nursery	323
Mercy Family Centre	320
Pact	319
Presentation Sisters/ St Brigid's Day Nursery	317
Domestic Violence Advocacy Service	317
Irish Foster Care Association	316
Co. Wicklow Community Partnership	309
St. Helena's Childcare Centre	308
Youth Service Board	304
Aster Family Support Ltd	295
Springboard Project	293
Sexual Violence Centre Cork	291
The Cavan Centre	281
Blakestown & Mountview Neighbourhood Youth Project	269
North Tipperary Leader Partnership	266
St Louise's Day Nursery	265
Teach Tearmain Housing Association	264
Tír Na Nóg	264
Esker House	261
New Beginnings Childcare And Residential Services	260
Safe Ireland	252
Killorglin Neighbourhood Youth Project	250
Cúnamh	250
Waterford Rape Crisis Centre	240
Northside Inter Agency Project	236
Edenmore Day Nursery	235
Mahon Family Resource Centre Ltd	230
Mater Dei Counselling Centre	230
The First Step Trust Ltd	226
Deansrath Family Centre	225
The Cari Foundation National Fund	216
Irish Sudden Infant Death Association	216
Wexford Rape Crisis Centre	211
Kerry Rape Crisis Centre	208
Empowerment Plus	202
St Anne's Day Nursery Limited	201
Aosóg After School Project	200
Bonnybrook Day Nursery	197
Tearmann Monaghan	192
West Cork Violence Against Women	191
Kilkenny Community Early Years Project	190
Springboard Project Raphoe	189

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Mead Day Care Centre	185
Sligo Family Centre	179
Mayo Rape Crisis Centre	177
The Base Ballyfermot Youth	176
Kilkenny Rape Crisis Centre	175
Trinity College Dublin	169
Sligo Rape Crisis Centre	168
Tipperary Rape Crisis & Counselling Service	166
Carlow South Leinster Rape Crisis	164
The Glen & District Neighbourhood Youth	160
Mounttown Neighbourhood Youth	159
First Steps	158
Parents First	151
National University Of Ireland	150
Paul Partnership	149
Amen Support Services Ltd	147
Cox's Demense Youth & Community Project	146
The Marian Centre Ltd	145
Togher Pre School & Family Centre	145
Donegal Sexual Abuse & Rape Crisis	142
Tír Boghaine	139
One Stop Shop Cork	139
Early Childhood Ireland	137
Dundalk Rape Crisis Centre	133
Carlow Regional Youth Service	129
Kilbarrack/Foxfield Day Nursery	128
Clonmel Community Mothers Project	126
Doras Buí	123
Friends Of Tacu	123
Carlow Women's Aid	121
Moatview Day Nursery	118
Phoenix Community Resource Centre	112
St. Mura's Adoption Society	112
Longford Women's Link	111
Ballyboden Children's Centre	111
Mná Feasa Domestic Violence Project	107
Athlone Rape Crisis Centre	107
Letterkenny Women's Centre	107
Donegal Youth Service	104
FRP c/o Community Homemakers	104
Letterkenny Youth And Family Services	100
New Communities Partnership Funding	100
Westmeath Community Development	99
Clare Youth Service	99
Southside Partnership	98
Roscommon Safelink Ltd	97
Cobh Family Resource Centre	93
Y.A.N.A -You Are Not Alone	93
County Dublin VEC	91
Genesis Psychotherapy & Family	90
Time 4 Us Project	90
Hill St. Family Resource Centre	84
Shankill Family Resource Centre	84
DVR Oughterard Galway	83
Gorey Youth Needs Group Ltd	82
Regional Sexual Abuse/Tullamore Rap	82
Trim Community Childcare	82

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Before 5 Nursery + Family Centre	82
Sligo County Child Care Committee	81
Clonmel Community Resource Centre	78
Newbury House Family Centre Ltd	78
Cork County Childcare Committee	78
Laois Support Services	77
Cork City Childcare Company	77
Familiscope	74
St Aidan's School	73
Innishmore Family Centre Ltd	72
Ferns Youthwork Ireland	72
Ballina Family Resource Centre	70
Lifestart National Office	69
Rialto Springboard Project	69
Castleisland Family Resource Centre	68
Vita House Family Centre	66
Youth Work	65
Homestart	64
Moyross Probation	64
Galway City & County Childcare Committee	61
Roscommon Integrated	61
Child & Family Research	60
Knockanrawley Resource Centre	60
The Avalon Centre	60
Drogheda Lifestart	59
Pakt YMCA Ballincollig - Pakt Programme Cobh	58
Offaly Domestic Violence Support Services	58
Tipperary Regional Youth Service	56
Parentline	56
Ballyduff Family & Community	56
North & West Connemara	54
Curam Claremorris	54
Inchicore FRC	53
Arlington Novas Ireland	53
Leitrim County Childcare Committee	52
Carrigtwohill Family Resource	50
Carr's Child & Family	50
Arc Adoption	50
Hollyhill/Knocknaheeny Cork Family Centre Ltd	50
Helping Hands Adoption Mediation	50
Alcohol Forum - Families Matter	50

Total	98,446
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Appendix 2

Schools Completion Programme Grants	€'000
Total Grants Payments less than €50,000	349
<u>Grants Payments equal to or greater than €50,000</u>	
City of Dublin Education & Training Board (E.T.B.)	1,418
Kildare & Wicklow Education & Training Board (E.T.B.)	1,188
Louth & Meath Education & Training Board (E.T.B.)	768
Donegal Education & Training Board (E.T.B.)	750
Cork Education & Training Board (E.T.B.)	698
Cavan & Monaghan Education & Training Board (E.T.B.)	656
Kilkenny & Carlow Education & Training Board (E.T.B.)	615
Ballymun Educational Support Team (BEST) & Aisling Project	587
Galway Roscommon Education & Training Board (E.T.B.)	468
Dublin 8 / Liberties Cluster	398
Dublin & Dun Laoghaire Education & Training Board (E.T.B.)	353
Waterford SCP (includes Ballybeg)	349
Collinstown Park SCP	316
Mayo Sligo & Leitrim Education & Training Board (E.T.B.)	308
Dublin 1 & 7 SCP	307
North West City SCP	276
Sligo City SCP	271
Bantry & Dunmanway SCP	262
SCP Dun Dealgan Teoranta	254
Ennis SCP	253
Jobstown SCP	251
Le Chéile SCP	244
Dublin 17 SCP	243
Quarryvale / Balgaddy SCP	237
Tullamore SCP	235
Mahon/Blackrock SCP	230
North Inishowen SCP	229
Limerick & Clare Education & Training Board (E.T.B.)	225
Tipperary Education & Training Board (E.T.B.)	224
Southill SCP	224
SMILE – St Munchin's & Moyross SCP	221
Mayfield / The Glen SCP	221
Cabinteely Area SCP	220
Athlone Education Centre	218
Deeside SCP	217
Gorey SCP	213
South Clondalkin SCP	213
DEIS SCOP SCP Teoranta	212
Donaghmede Ayrfield Edenmore SCP	212
Dublin 5 SCP	210
Killinarden SCP	210
Business in the Community Ireland	207
Clár Críochnú Scoile, Conamara Thiar Theas	206
Crumlin, Drimnagh & Harold's Cross SCP	205
Brookfield / Fettercairn SCP	204
Bunclody / Enniscorthy SCP	197

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Blakestown / Mountainview Educational Opportunities Programme	195
Foróige	194
St Oliver's Clonmel SCP	194
St Dominic's / Old Bawn SCP	188
Mounttown / Sallynoggin SCP	186
SSTAY SCP	184
Drimnagh Bluebell Inchicore SCP	182
North Kerry (LINK) SCP	180
TOFE Project	179
De La Salle Schools & St John's College SCP	179
Tullow Area SCP	177
Edenmore Kilbarrack Raheny SCP	176
Carrick on Shannon Education Centre	174
SCP Westside Galway	174
Dominican Campus SCP	174
St. Finans SCP	171
South West Wexford SCP	170
Athlone / Ballinasloe SCP	170
Caritas College SCP	169
Tipperary Town SCP	168
East Tallaght SCP	168
Balally Dundrum SCP	166
Kerry Education & Training Board (E.T.B.)	166
Finglas C SCP	166
Crumlin Cluster SCP	166
STEPS (Rosbrien AnSEO) SCP	164
Bridgetown SCP	159
Dublin North Central SCP	158
Waterford & Wexford Education & Training Board (E.T.B.)	153
Wexford SCP	151
Coolock B SCP	146
Edenderry SCP	144
Swords SCP - Area 1	143
St Mark's / St Maelruain's SCP	143
Páirc SCP	138
Finglas East 'Beo' SCP	134
SCP Synge Street CBS	133
Greenhills SCP	128
Laois & Offaly Education & Training Board (E.T.B.)	126
Barnardos (Waterford) TPSP	126
Ballinteer Community School / Scoil Mhuire (Ballyboden) SCP	122
St. Canice's Community Action Ltd	121
Kilrush SCP	118
Roscrea / Birr SCP	110
Connemara North & West SCP	99
South Meath SCP	87
SCP Clonshaugh	69
St. Ultans Childcare Project	56
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Total	23,916
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Appendix 3

Family Resource Centre Grants	€'000
Total Grants Less than €50,000	339
<u>Grants Payments equal to or greater than €50,000</u>	
West Training & Development	351
Framework Rsa	269
Adrigole Family Resource Centre Ltd (T/A The Caha Centre)	216
Ard Family Resource Centre	192
St Andrew's Resource Centre Ltd	177
Dunmanway FRC	165
Northside Family Resource Centre	165
St Canices Community Action Ltd	156
Fatima Groups Utd	155
Raphoe Family Resource Centre Ltd	152
Listowel FRC Ltd	151
St Brigids Family & Community Centre (Waterford)	151
Ballinrobe Family Resource Centre Ltd	148
Millenium FRC	148
Cherry Orchard Family Resource Centre Ltd	146
Mevagh Family Resource Centre (Meitheal Mhiobhaigh Teoranta)	142
Newparkclose Community Development Ltd	142
Newbridge FRC Ltd	141
Westport Family & Community Resource Centre	141
Hospital FRC	141
Clara Community & Family Resource Centre Ltd	140
Portlaoise Family & Community Resource Centre	140
Arden View Community & Family Resource Centre	139
Raheen Comm Development Group Ltd	139
Bagenalstown FRC	138
Shanakill Family Resource Centre Ltd	138
Tubbercurry FRC	138
Le Cheile FRC (Mallow) Ltd	137
Mullaghmart Cortolvin Community Development Ltd	136
Killaloe Ballina FRC	135
St Johnston & Carrigans Family Resource Group	135
Mohill Family Support Centre Ltd	134
Moville & District Family Resource Centre	131
West Clare Family Resource Centre (Kilrush)	128
School St & Thomas Court Bawn FRC Ltd	127
Spafield FRC Ltd	126
Hillview Community Resource Centre Ltd	125
Southill FRC	124
Cobh FRC	123
Mountview Family Resource Centre	123
Trim Family Resource Centre	122
Northwest Clare FRC	122
Clann Resource Centre Oughterard Ltd	121
Killinarden FRC	119
Ballymote Family Resource Centre Ltd	117
Dunfanaghy Community & Family Resource Ltd	116
South West Wexford Comm Dev Group	116

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The Forge Family Resource Centre Ltd	115
Forward Steps Resource Centre Ltd	115
Family Life Centre	115
Gort Resource Centre Ltd	115
Ballymun Child And Family Resource Centre	110
Solas Family Resource Centre	109
Ballina Family Resource Centre Ltd	109
Duagh Family & Community Resource Centre Ltd	108
Sligo Family Resource Centre	107
Ballyspillane Community & FRC Centre Ltd	107
West Sligo Family Resource Centre Ltd	105
Taghmon Family Resource Centre Ltd	104
Killorglin FRC	104
Donegal Family Resource Centre Ltd	104
The Peoples Resource Centre Kells Ltd	103
Loughrea Family & Community Resource Centre	102
Abbeydorney/Kilflynn (T/A Shannow)	102
Kerryhead/Ballyheigue FRC	102
Downstrands Family Resource Centre	101
Bridgeways Family Resource Centre	101
Baldoyle Family Resource Services Ltd	101
Fact Ballincollig FRC	101
South West Kerry FRC Ltd	100
Castlemaine FRC Ltd (T/A Maine Valley Family Centre)	100
Southend Community Development Group Ltd	100
Midleton Communtiy Forum Ltd	100
Three Drives FRC	100
St Kevins FRC	99
Croom FRC	99
Lus Na Greine Family Resource Centre Ltd	98
Ballyogan FRC	98
Shannon FRC	98
St Matthews Family Resource Centre	97
Claremorris Family Resource Centre	95
Sacred Heart Comm & Childcare Project Ltd	94
Monsignor Mccarthy Family Resource Centre	94
Breffni Community Development Company Ltd	94
Teach Osail FRC Project	94
Nearht Hamhnais Teoranta (Ballyhaunis Family Resource)	94
Ballyfermot Resource Centre Ltd	94
Cara House Family Resource Centre	94
Hill Street Family Resource Centre Ltd	93
Greystones FRC	93
Connect Family Resource Centre	93
Focus Family Resource Centre Limited	92
Mill FRC	92
Castlebar Le Cheile Family Resource Centre Ltd	92
Curragh Pride FRC Ltd	92
Cairdeas Kilmovee Family Resource Centre Ltd	91
Ballyduff Family & Community Support Forum Ltd.(Buds)	90
Artane Coolock Resource & Development Centre Ltd	89
Clones Family Resource Centre Ltd	89
St Brigid's Community Centre	88
Gorey FRC	86
Balally FRC Ltd	86
Cara Phort Family Resource Centre Ltd	85
Rosemount Community Development Group Ltd	85

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Droichead FRC Ltd	83
Balgaddy Child And Family Centre	81
Quarryvale Family Resource Centre	79
Ballyboden FRC	78
National Family Support Network Ltd	50

Total	13,266
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Appendix 4

Family Support Services Counselling Grants	€'000
Total Grants Payments less than €50,000	2,224
<u>Grants Payments equal to or greater than €50,000</u>	
Accord	1,593
Relationships Ireland	429
Rainbows Ireland	235
Cork Marriage Counselling Centre	233
Barnardos	135
Cork Counselling Services Ltd	102
Crosscare Teen Counselling	101
C.A.R.I. Foundation	98
Family Life Centre Boyle	90
Dundalk Counselling Centre	84
St Brigid's Family & Community Centre	82
Clanwilliam Institute	75
Northside Counselling Service Ltd	70
Genesis Psych. & Family Therapy Service	68
Vita House Family Centre	67
Knock Counselling Centre	64
Dublin Counselling & Therapy Centre Ltd	57
Pro-Consult	52
Southwest Counselling Centre	52
Family Life Services	51
Total	5,962