



An Ghníomhaireacht um
Leanaí agus an Teaghlach
Child and Family Agency

Annual Financial Statements

For the Year Ending 31st December 2017



Contents

Information	- 3 -
Governance Statement and Board Members' Report	- 4 -
Statement on Internal Control	- 10 -
Report of the Comptroller and Auditor General.....	- 21 -
Financial Statements.....	- 23 -
Notes and Appendices to the Financial Statements	- 28 -

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. Rory O’Ferrall
	Mr. Paul White
	Ms. Deirdre Kiely
	Mr. Sean Holland (From 16 th April 2018)
	Mr. Liam Irwin (From 16 th April 2018)
	Ms. Teresa Kilmartin (From 16 th April 2018)
	Mr. Tony Rodgers (Until 15 th Dec 2017)
	Mr. PJ Fitzpatrick (Until 31 st Dec 2017)
	Prof. Áine Hyland (Until 8 th Jan 2018)
	Mr. Pat McLoughlin (Until 28 th Feb 2018)
Chief Executive Officer:	Mr. Fred McBride
Banks:	Ulster Bank College Green Branch PO Box 145 33 College Green Dublin 2
	Bank of Ireland Lower Baggot Street Dublin 2
Solicitors:	Beauchamps Riverside Two Sir John Rogerson’s Quay Dublin 2
Auditors:	The Comptroller and Auditor General 3A Upper Mayor Street Dublin 1
Website:	www.tusla.ie

Governance Statement and 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.

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 adequate 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. The Board is responsible for ensuring that effective systems of internal control are instituted and implemented including financial, risk management, operational and compliance controls and these systems of internal control are reviewed annually by the Board. The Board is also 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.

Board Composition and Structure

The Agency Board consists of a Chairperson, a Deputy Chairperson and ordinary members appointed by the Minister for Children and Youth Affairs. The Chairperson and Deputy Chairperson were appointed for a period of five years. Members who were appointed by the Minister to be ordinary members of the Board hold office for either three, four or five years.

Child and Family Agency, Annual Financial Statements 2017

The table below details the appointment period for current members:

Member	Role	Appointment Period
Ms. Norah Gibbons	Chairperson	1 st Jan 2014 to 31 st Dec 2018
Ms. Gary Joyce	Deputy Chairperson (Chairperson of Organisation Development, Remuneration & Succession Committee)	1 st Jan 2014 to 31 st Dec 2018
Mr. PJ Fitzpatrick	Ordinary Member (Chairperson of Governance Committee)	1 st Jan 2014 to 31 st Dec 2017
Mr. Rory O'Ferrall	Ordinary Member (Chairperson of Audit Committee)	1 st Jan 2014 to 31 st Dec 2019
Mr. Tony Rodgers	Ordinary Member (Chairperson of Quality Assurance & Risk Committee)	1 st Jan 2017 to 15 th Dec 2017
Mr. Paul White	Ordinary Member	3 rd Feb 2016 to 2 nd Feb 2021
Prof. Áine Hyland	Ordinary Member	1 st Jan 2017 to 8 th Jan 2018
Ms. Deirdre Kiely	Ordinary Member	1 st Jan 2017 to 31 st Dec 2021
Mr. Pat McLoughlin	Ordinary Member	1 st Jan 2017 to 28 th Feb 2018
Mr. Sean Holland	Ordinary Member	16 th Apr 2018 to 15 th Apr 2023
Mr. Liam Irwin	Ordinary Member	16 th Apr 2018 to 15 th Apr 2023
Ms. Teresa Kilmartin	Ordinary Member	16 th Apr 2018 to 15 th Apr 2023

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 report on the effectiveness of internal financial controls and on the progress made in implementing recommendations from internal audit and external audit and on other financial related matters.

In 2017, 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. Officials from the Office of 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 the 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.
2. **Quality Assurance and Risk Committee**: comprises of three Board members and one independent member. The Committee reports in relation to the design and operation of the risk management system and focuses principally on quality assurance and service delivery:
 - 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 Protected Disclosures Policy & Procedure and advise on appropriate action to maintain the highest standards of probity and honesty throughout the Agency.

3. **Organisational Development, 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 that organisation development policy and strategy is effective and aligned with the goals set out in the strategic plan;
 - To ensure that the communications function is effective and operates within the agreed corporate strategic framework;
 - To ensure the Agency's adherence to prevailing government policy in relation to executive pay and rewards;
 - To support the Chair to determine the CEO's targets for the year and support the review of the achievements of such targets at regular intervals during the year and within six weeks of year end;
 - In line with government policy, to approve any performance-related system in respect of the CEO and his/her direct reports including the examination of the CEO's performance annually. The CEO's review shall be undertaken by the Chair of the board;
 - To monitor succession planning for the CEO and support the CEO with senior management succession planning, as required;
 - To appoint 3rd parties, as the Committee sees fit, to assist the committee in the discharge of its duties and responsibilities.
4. **Governance Committee**: The Committee comprises of two Board members. The Committee's primary focus is:
- To ensure that the Board of the Agency complies with all legal and statutory requirements
 - To monitor the delegation of authority to the CEO 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 legislation
 - To review and agree content of annual reports before submission to the full Board

The Code of Practice for the Governance of State Bodies (Revised 2016) recommends that some State Bodies have a combined "Audit and Risk Committee". Due to the large scale of the Agency, the nature of the services provided and the need to focus on practice/operational risk as well as financial risk the Agency has decided that it is more effective to have two separate committees. Both committees convene a joint meeting at least once a year.

Child and Family Agency, Annual Financial Statements 2017

A schedule of memberships and attendance at the Agency's Board and Committees in 2017 is shown below:

	Board	Audit Committee	Quality Assurance and Risk Committee	Organisational Development, Remuneration and Succession Committee	Governance Committee
	(12 Meetings)	(6 Meetings)	(3 Meetings)	(3 Meetings)	(4 Meetings)
Norah Gibbons	12		2	3	3
Gary Joyce	11			3	
PJ Fitzpatrick	10				3
Rory O'Ferrall	12	6			
Paul White	11	1	2		4
Áine Hyland	11		3		
Deirdre Kiely	11	5			
Pat McLoughlin	12			3	
Tony Rodgers	5	3	1		
Bernadette Costello (Independent Member)			3		
Richard George (Independent Member)		6			

The disclosures required for Board Members' Fees and Expenses are contained in [NOTE 3](#) and [NOTE 4](#) of the Financial Statements.

Code of Practice for the Governance of State Bodies (Revised 2016)

The Department of Public Expenditure and Reform launched the revised Code in August 2016 with an implementation date of 1st September 2016. The revised Code sets out additional reporting requirements for State Bodies in areas such as Travel & Subsistence, Consultancy, Severance /Termination Payments, Hospitality and Legal expenditure. The Child and Family Agency is complying with the revised Code. The additional disclosures required by the Code are set out below or included as part of the Financial Statements.

Child and Family Agency, Annual Financial Statements 2017

(a) Travel and Subsistence

Total travel and subsistence in 2017 was €10.992m (2016- €9.434m). In 2016, the Agency's systems did not allow for an analysis between domestic and non-domestic.

	2017 €'000	2016 €'000
Domestic	10,400	n/a
Non-Domestic	592	n/a
	10,992	9,434

(b) Professional Services Expenditure (by key area)

	2017 €'000	2016 €'000
Strategic Planning, Organisational Reform & Restructure	340	1,960
Legal & Human Resources	203	439
HBS Shared Services	285	286
ICT	231	265
Financial & Taxation	64	145
Public Relations	54	9
Other (Including Health, Social Care & Business)	455	325
	1,632	3,429

(c) Hospitality Expenditure

The total hospitality expenditure for the Agency during 2017 was €3,040 (2016: €3,996). See analysis below: Staff Hospitality - €936 & Client Hospitality - €2,104.

(d) Legal Compensation (Settlements)


The total legal compensation (settlements) expenditure for the Agency during 2017 was €441k (2016: €NIL)
See analysis below:
Legal Costs - €65k & Legal Settlements - €376k.

(e) Severance/Termination Payments & Added Years for Pension Purposes

The total severance/termination payments expenditure for the Agency during 2017 was €NIL (2016: €NIL). The Agency also granted no added years for pension purposes to staff members.

Key Personnel Changes

The Board would like to express sincere thanks to all outgoing Board members for their dedication and valued contribution to the Agency since its inception on the 1st January 2014. The Board would also like to welcome all newly appointed members in 2017 and 2018.



Norah Gibbons

Chairperson

Date: 25 June 2018

Statement on Internal Control

Responsibility for the System of Internal Control

As Chairperson of the Child and Family Agency I make this statement to the Minister for Children and Youth Affairs on behalf of the Board that we acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated. 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.

This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016). The Board has acted in accordance with the responsibilities assigned by the Department of Children and Youth Affairs (DCYA). This Statement on Internal Control represents the position for the year ended 31st December 2017.

Purpose of the System of Internal Control

The CEO, Senior Management Team and the management structure at all levels of the Child and Family Agency are responsible to the Board for the implementation and maintenance of internal controls over their respective functions. This embedding of the system of internal control is designed to ensure that the Child and Family Agency is capable of responding to operational risks and that significant control issues, should they arise, are escalated promptly to an appropriate level of management. The system of internal control is designed to mitigate and identify risk rather than eliminate risk. The Agency's system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are properly authorised and recorded and that material errors or irregularities are either prevented or detected in a timely manner.

As required by the Department of Public Expenditure and Reform's Code of Practice for the 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 on behalf of the Board 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 mandated 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 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.

The Child and Family Agency continues to progress with key transformational programmes. The scale and complexity of these reforms will require a sustained investment of time and resources to deliver on the objectives of the Agency as set out in the Corporate Plan. The scope of the reform encompasses an organisation wide transformation of existing services and business processes as well as the creation of new innovative

Child and Family Agency, Annual Financial Statements 2017

methods of service delivery and the discontinuance of inherited processes which do not support the Agency's objectives.

Since establishment the Agency has been undergoing continuous improvements which have been outlined in our Corporate Plan and subsequent Business Plans produced annually at the start of each year resulting in improvements across our services including our procedures with respect to internal and external governance and controls. In 2017 the Agency continued to invest in additional resources to provide business support and improve the capacity of the Agency across a number of transformational programmes. The progress on the programmes in 2017 is as follows:

- Commissioning is a new approach being adopted by the Agency to ensure that funding is distributed in a transparent, outcomes-focused, evidenced informed and participatory way. The Agency is committed to using the total resources available for children and families in the most efficient, equitable, proportionate and sustainable way in order to improve outcomes for children and families. To facilitate this the Agency has established a Commissioning Unit and a Compliance Unit. The Agency also implemented a new contract applicable to all community, voluntary and charitable organisations in 2018 with a supporting new governance framework.
- The Agency continues with the Information and Communication Technology (ICT) Strategy and is implementing through the roll-out of the National Child Care Information System (NCCIS) to be completed in 2018, the Children's Information and Data Hub Project (O4C) and progress on data collection for Education Welfare Services (EWS).
- The Agency has recently selected Signs of Safety as our national approach to practice. The Signs of Safety is an innovative, strengths-based, safety-organised approach to the child protection casework grounded in partnership and collaboration with children, families and their wider networks of support.
- The Prevention, Partnership and Family Support (PPFS) Programme is a comprehensive programme of early intervention and preventative work which has been undertaken by Tusla, with the support of the UNESCO Child and Family Research Centre, NUI Galway. The PPFS Programme will take place over three and a half years (2015 – 2018) and will embed early intervention and prevention within the Agency. The aim of the programme is to prevent risks to children and young people arising or escalating through building sustainable intellectual capacity and manpower within Tusla and partner organisations to perform early intervention work.
- The Children First Act 2015 was enacted on 19th November 2015 and commenced in full on December 11th 2017. The Act places a number of statutory obligations on specific groups of professionals and on particular organisations providing services to children. The Agency has 17 dedicated contact points in place and the Emergency Out-of-Hours Service was expanded.

Accountability

During 2017 the Board continued with the implementation of the Corporate Plan (2015-2017) which was approved by the Minister for Children and Youth Affairs on 5th December 2014. The plan set out the Board's objectives over a three year period with appropriate targets and key performance measures identified. The Corporate Plan for 2018-2020 has been finalised and agreed by the Minister.

The Corporate Plan is formulated following a consultation process which takes 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.

Child and Family Agency, Annual Financial Statements 2017

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, the Public Spending Code and in the Public Financial Procedures of the Department of Public Expenditure and Reform.

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. This control system for these services was inherited on establishment of the Agency. The Agency is continually reviewing the operation of these controls internally with the Health Service Executive, Health Business Service (HBS) and with the assistance of Internal Audit. The Agency places reliance on these established and internally audited HSE managed processes and regulations to underpin its internal controls across these areas.

The system of internal 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 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 on establishment which are currently being re-drafted to better suit the needs of the Agency, two of which have already been completed and implemented. The Financial Regulations form an integral part of the system of internal 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, staff at Grade VIII (or equivalent) level and above are requested 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. Where weaknesses are identified, they are addressed within the risk management process.

Capacity to Handle Risk

Risk Management is the process by which risks are systematically analysed, managed, recorded, monitored and reported upon. It is a fully integrated business activity comprising of two key components of a) Proactive Risk Management and b) Responsive Risk Management.

Maintaining and achieving the safety and wellbeing of children and families is the primary consideration in decision making for the Agency. Decisions often need to be made in conditions of uncertainty. Making decisions in conditions of uncertainty involves judgement, values and balance in appraising the different options available.

Child and Family Agency, Annual Financial Statements 2017

The Child and Family Agency's Organisational Risk Management Policy and Procedure was published in July 2016 and sets out our commitment to ensuring that risk management principles and practices form an integral part of our:

- Culture
- Governance and accountability arrangements
- Decision-making processes
- Strategic and operational planning
- Reporting, review, evaluation and improvement processes

Under the policy staff and managers at all levels across the Agency have an individual and collective responsibility for identifying and managing risk in day-to-day decision making and planning. In order for risk management to become part of everyday practices each staff member is required to recognise and accept this responsibility. The Child and Family Agency is committed to establishing and providing the necessary structures, processes, training and other supports required to implement this policy and procedure.

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 Agency's 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.

Risk is a standing item on the agenda of the monthly Board meeting. The Corporate Risk Register is reviewed by the Board on a quarterly basis and a Risk & Assurance Report is reviewed each month. 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.

Ongoing Monitoring and Review

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

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

Senior Management of the Agency have responsibility for the development and maintenance of the management control framework. The Senior Management Team reviews the comments and recommendations contained within reports issued by the Comptroller and Auditor General, the Public Accounts Committee and Internal Audit. Actions are taken to implement audit recommendations which is then reviewed by The Audit Committee.

Internal Audit operates in accordance with the terms of reference approved by the Audit Committee. The Annual Internal Audit plan for 2017 was approved by the Audit Committee and focused upon areas identified from an analysis of the financial risks which are inherent to the Child and Family Agency. The 2017 Internal Audit reports were submitted to senior management which provides 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. 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 are notified.

The Child and Family Agency's Annual Financial Statements are 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 are 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 2017 Business Plan. Through these audited financial statements, the Child and Family Agency accounts for the 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).

Capital Investment and Appraisal

In the decision making process regarding the expenditure of capital funds, €13.9m in 2017 (€14.2m - 2016), the Child and Family Agency Senior Management Team followed the requirements of the Public Spending Code.

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. In 2018 The Agency introduced a new TUSLA Financial Regulation TFR-02 which applies to payment of travel, subsistence and all other expenses. The financial regulations form part of the overall system of corporate governance and internal control within the Agency.

State Assets

During 2017 the Child and Family Agency did not dispose of State assets of a material value.

The Agency commenced a fixed asset revaluation programme in 2016 with the Valuation Office and the first phase of this process selected the highest valued buildings and the land portfolio. A material reduction in the value of these assets was determined and this has been reflected in the 2016 Financial Statements following sanction by the Department of Children and Youth Affairs. The revalued assets had been transferred to the Agency from the HSE at their holding net book value on the 1st Jan 2014 under the Child and Family Agency Act 2013. The Agency continued with this revaluation programme in 2017 and this generated a net increase of €1.3m in the value of the eight assets selected. This increase has been reflected in these financial statements.

Fraud and Irregularities

The Agency has established a reporting process for notification of any alleged fraudulent incidents or irregularities. The parties which 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)

Child and Family Agency, Annual Financial Statements 2017

There are continuous updates provided to the Audit Committee 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. 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 2017 the Child and Family Agency discharged all tax and PRSI liabilities on or before the dates prescribed by Revenue. The Agency is committed to full compliance with taxation laws.

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. The C&AG's Report on the Accounts of the Public Services 2015 included a chapter (Chapter 11) on the Guardian Ad Litem Service. The Agency has implemented the one recommendation for the Agency, ref: 11.1.

The Department of Children and Youth Affairs has commenced a process of reform of Guardian Ad Litem services which includes a proposed amendment to the legislation currently underpinning the service. In December 2017, Government approved the establishment of a new Guardian Ad Litem Service within an executive office of the Department of Children and Youth Affairs. The Agency is committed to working closely with the Department as this new office is established.

Inquiries and Investigations

A number of inquiries and investigations have been established to which the Agency has been named as a party. The Agency is fully committed to engaging with and supporting all investigations into matters of public importance including Tribunals of Inquiry. The Agency, including its Board, CEO, Senior Management Team and staff, has, and will continue to, comply in full with all requests for information or evidence. A listing of those investigations and inquiries are detailed below:

- HIQA area-based inspections across child protection, fostercare and residential services
- HIQA Governance Review
- Charleton Tribunal of Inquiry into Disclosures
- Commission of Inquiry into the "Grace" case
- Data Protection Commissioner investigation of Tusla under Section 10(1A) of the Data Protection Acts 1988 and 2003
- Investigation by the Ombudsman into complaint handling and issues identified in complaints made about the Child and Family Agency under Section 4 of the Ombudsman Act 1980, as amended
- Investigation by the Ombudsman for Children into the provision of supports by Tusla and the HSE for a child with a disability in fostercare
- Appearances before the Public Accounts Committee
- Appearances before the Joint Oireachtas Committee on Children and Youth Affairs

Review of the Effectiveness of the System of Internal Control

The 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 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;
- The Comptroller and Auditor General's audit of the Child and Family Agency's Annual Financial Statements;
- 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 2017 submitted to the Department of Children and Youth Affairs;
- 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;
- Standards of Integrity and Codes of Conduct incorporated within the Code of Governance;
- Compliance by 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.

Control weaknesses identified during 2017

Procurement

In procuring goods and services the Agency is a customer of the Health Service Executive, Health Business Service (HBS) unit which represent an integrated approach to services and goods requirements on all non-pay procurement categories of expenditure and cooperates with the Office of Government Procurement's (OGP) strategy to help deliver this.

The Agency has had to place very significant reliance on HBS Procurement in assessing if legacy and other contracts were compliant with procurement rules and regulations due to the absence of a dedicated procurement function at the time of the Agency's establishment. Due to the complexity of some legacy contract arrangements it was not always possible to identify if the procurement of those contracts were operating within approved procurement rules and regulations.

Contracts with a threshold greater than €25,000 (excluding VAT), and where no procurement competition was undertaken, have been identified and have been reviewed by the Audit Committee for 2017.

Child and Family Agency, Annual Financial Statements 2017

Exceptions to procurement regulations identified by the Agency in 2017 are set out in the table below and are split between Business Support Services and Social, Health and Cultural Services and shows the comparative position for amounts reported in 2016.

Category of Non-Compliant Expenditure	2017 €m	2017 Number of Suppliers	2016 €m	2016 Number of Suppliers
- Business Support Services	2.5	41	2.4	36
- Social, Health and Cultural Services	2.2	28	2.1	37
Total	€4.7m	69	€4.5m	73

Other factors identified as contributing to the known areas of non-compliance:

- Court ordered services which are unique and specialised with nominated specific vendors by the Court.
- Individual services sourced at local areas which, when aggregated at a national level, exceeds €25k in value.
- Due to a historical underinvestment in ICT systems, the procurement system remains heavily dependent on self-reporting, leading to gaps in information resulting in delays and difficulty identifying expenditures that require procurement.
- Significant expenditures in the Agency are for social services and a normal competitive market does not exist in Ireland for these types of services.
- Some areas are awaiting the completion of new procurement exercises that are in progress. Currently there are 35 Procurement Activities at various stages of completion.

The following actions have commenced to address the known areas of non-compliance:

- The Agency has established a small central led procurement function to support the management of all aspects of procurement administration in the delivery of the Agency's overall procurement processes
- The Agency has developed a three year procurement plan in conjunction with HBS Procurement to identify the key procurement requirements of the Agency
- Education and awareness continues to improve with further training for staff who have responsibility for non-pay purchasing of goods and services for the Agency
- The Agency will continue to issue regular communication updates to all staff on procurement requirements

Since 2014, the Agency has completed procurement exercises for contracts totalling €263m (over the term of these contracts). These high cost services include Residential Services, Legal, Consulting and Agency Healthcare.

The Agency established a dedicated internal resource in 2016 and the following contracts were awarded during 2017:

- Residential €27m
- Legal €35m
- Agency Healthcare €48m
- Service Training €2m
- ICT Software Licences €3m

In addition to these internal procurement exercises, the Agency have availed of renewed contracts awarded via HBS Procurement/OGP for Utilities and Office Supplies/Stationery services during 2017 with an estimated annual value of €1.5m (excluding VAT). New procurement activity commenced during the year for Private Residential placements with an outlay of over €80 million which is due to be completed in 2018. Additional procurement

Child and Family Agency, Annual Financial Statements 2017

activity also commenced during the year for Psychology, and Therapy services and for Private Fostercare placements.

The Agency procured Legal Services in 2017 and achieved a significant cost reduction from this exercise. Additional framework agreements and contracts were put in place for Unaccompanied Minors, Healthcare Agency Staff, ICT commitments and Service Training.

In 2016, the Directive 2014/24 EU in relation to procurement was introduced and aims to simplify procurement rules around Social, Health and Cultural Services, many of which relate to the Agency. The Directive provides for a simpler rule set in relation to these Light Touch Services and we will work with HBS Procurement and the OGP in utilising this approach to address the areas of non-compliance as part of the three year procurement plan.

Payroll Overpayments

On the establishment of the Agency in 2014 the existing receivable balance relating to payroll overpayments for former HSE Children and Family Services staff was €224K. This was transferred to the Agency and recognised as the opening balance for 2014.

The Agency has identified weaknesses in the payroll process which contributed to the increase in the value of overpayments. This is due to the process being manual and resource intensive. In 2017 the Agency began to implement a change to the manual process to enhance controls and improve on the accuracy of payroll payments. This new improved manual process is being introduced on a phased basis. This is an interim solution to address this matter whilst the Agency continues to review and pursue alternative payroll solutions. The Agency is working towards the procurement of an automated IT solution which would incorporate a Time & Attendance system. The year-end 2017 payroll overpayment value is €1.024m (2016: €721k).

Governance and oversight on funding to community, voluntary and charitable organisations

The Agency incurred expenditure of €151.6m in relation to the funding of 698 individual community, voluntary and charitable organisations in 2017. Details are set out below:

Programme	Recipient	Value €m	Purpose
Child Welfare and Protection	Services provided under S56-S59 of the Act	€105.8	<p>Child and family services</p> <p>Alternative care</p> <p>Care and protection for victims of domestic, sexual or gender-based violence</p> <p>To introduce innovative high prevention initiatives that are aimed at those children who are either on the edge of alternative care or currently in alternative care due to complex factors that may include neglect, parental separation, attachment issues, alcohol and /or drug misuse, mental health and economic disadvantage with a view to keeping these children in their community.</p> <p>To enhance interagency co-operation and to realise the national outcomes set out in <i>Better Outcomes, Brighter Futures: the national policy framework for children and young people 2014 - 2020</i></p>
School Completion Programme	Local School Completion Projects	€24.0	Promotion of school attendance, participation and retention
Family and Community Support	Family Resource Centres	€15.6	Combat disadvantage and improve functioning of the family unit
	Counselling and Support Services	€6.2	Counselling and support services including marriage and relationship counselling, child counselling, Rainbows peer support programme for children, bereavement counselling and support on the death of a family member

Child and Family Agency, Annual Financial Statements 2017

Control weaknesses relating to the monitoring and oversight of agencies in receipt of exchequer funding have been identified by Internal Audits within the Agency and as part of the audit of the financial statements in 2017 and in previous years as follows:

- Funding provided to agencies is governed by service level agreements (SLA) which set out the resources being provided and the outputs to be delivered. SLAs are signed off at the local service area level to ensure that services are provided to meet local needs. Due to lack of investment in a centralised system and pressure on local resources it was not always possible for the Agency to have full visibility on when these contracts were signed. The audit reviewed 33 grant payments (totalling €19.5 million) and associated files and identified that the SLA for 2017 was approved in the last quarter of 2017 in around 80% of files reviewed.
- The monitoring procedures for individual entities is specified in the relevant SLA. The requirements to submit financial reports and staffing returns and to hold monitoring meetings depend on the size of the funded agency. The audit identified that quarterly reviews were submitted in 90% of cases reviewed and of these, 76% showed evidence of review by the Agency.
- In instances where audited and signed financial statements were submitted, the audit found that they had been reviewed by the Agency in 61% of instances.
- Grantees are also required to submit a certificate of compliance from their auditors stating the funds were applied for the purposes intended. The audit found that this certificate had been received in 25% of the cases reviewed.
- The provision of funding to Family Resource Centres is governed by submission of an application form. The audit identified in its review of a sample of ten payments totalling €1.07m where no application forms or service level agreements were used in 2017. All agreements for the Family Resource Centres were extended from 2016.

During 2017 the Agency continued to work on the Transformation Project which reviewed and developed revised governance arrangements for funding provided under Section 56 - Section 59 of the Child and Family Agency Act 2013.

Review, Monitoring and Compliance of community, voluntary and charitable organisations

As part of our annual internal audit programme, the Agency conducts audits on a number of funded agencies to assess current governance and control arrangements. In 2016 and 2017 audits of the largest funded agency and one of the top five largest funded agencies were completed and another was in progress. A number of audits of smaller funded agencies were also in progress.

The audits of funded agencies covered internal controls, financial procedures, management structure and oversight, strengths/weaknesses and common issues that need to be addressed. The results from these audits contribute to the overall risk management and financial governance approach. Further audits are planned in 2018 as part of the internal audit programme. This programme of audits will increase audit coverage for 2018 to 2020.

The progress made to date includes the following:

- The introduction of a new service contract for all core funding applicable in 2018, placing emphasis on compliance with the requirements of Circular 13/2014
- A new operating model for governance, compliance and reporting was finalised which can be applied to organisations proportionate to their size and level of funding. This is referred to as the "Good Governance Framework" which will be implemented on a phased basis commencing in 2018
- A new governance assurance model was finalised with the creation of the Commissioning Unit and Compliance Unit which are currently being resourced with an appropriate complement of skilled staff whose functions will grow throughout 2018
- An expansion to the current audit plan to incorporate a higher number of community, voluntary and charitable organisations

Child and Family Agency, Annual Financial Statements 2017

The Agency has also established a Compliance Unit to provide additional assurance through a process of compliance statements, reviews of published financial statements, analytics, data gathering and the audit programme. The Unit was established in 2017 and focussed initially on the 24 community, voluntary and charitable organisations in receipt of in excess of €1m funding from the Agency in 2016. The Compliance Unit has now extended its work to the next largest funded entities (those receiving funding of €250k to €1m).

In 2017 the Agency commenced the establishment of a Commissioning Unit. Commissioning, in the context of the Child and Family Agency, is the process to ensure that the total resources available to children and families are applied to improving outcomes in the most efficient, effective, equitable, proportionate and sustainable way. The Agency is developing a Commissioning Strategy which will outline a framework to work towards establishing the Agency's commissioning priorities and intentions for a three year period.

Conclusion

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, risk management processes and assurance arrangements are new and are improving and where there are outstanding recommendations by Internal Audit and the Comptroller and Auditor General, management action to meet these recommendations will be monitored by the Board and its committees and will be reassessed in the 2018 review of the system of internal controls.

Finally, I would like to thank my 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.



Norah Gibbons

Chairperson

Date: 25 June 2018

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Child and Family Agency

Opinion on financial statements

I have audited the financial statements of the Child and Family Agency for the year ending 31 December 2017 as required under the provisions of 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, including a summary of significant accounting policies.

In my opinion, the financial statements

- properly present the state of the Child and Family Agency's affairs at 31 December 2017 and its income and expenditure for 2017
- have been properly prepared in accordance with the accounting standards specified by the Minister for Children and Youth Affairs as set out in the basis of preparation section of the accounting policies.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Child and Family Agency and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Child and Family Agency has presented certain other information together with the financial statements. This comprises the appendices to the financial statements, the annual report, the governance statement and Board members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Non-competitive procurement

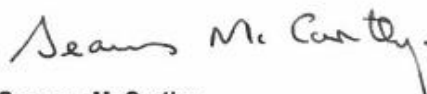
I draw attention to the statement on internal control which discloses that in 2017 the Child and Family Agency incurred expenditure totalling €4.7 million where the relevant goods and services were not procured by way of a competitive process.

The statement on internal control also sets out the steps taken or planned by the Agency to address these weaknesses.

Child and Family Agency, Annual Financial Statements 2017

Inadequate monitoring and oversight of grants to outside agencies

I also draw attention to the statement on internal control which discloses weaknesses in the Child and Family Agency's oversight and monitoring of grants to outside agencies. In 2017, the Child and Family Agency provided funding of €152 million to these agencies. The statement outlines the steps being taken by the Agency to address these weaknesses in control.



Seamus McCarthy
Comptroller and Auditor General

29 June 2018

Appendix to the report

Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The members are responsible for

- the preparation of financial statements 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
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 51 of the Child and Family Agency Act 2013 to audit the financial statements of the Child and Family Agency and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the Child and Family Agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Child and Family Agency to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

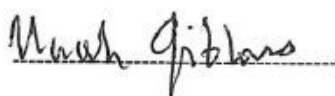
Financial Statements

Statement of Revenue Income and Expenditure For the Year Ended 31st December 2017

	NOTE	2017 €'000	2016 €'000
Revenue Income			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		697,948	661,959
Department of Children and Youth Affairs (Vote 40, Other Subheads)	5	2,116	-
Other Revenue	5	4,153	3,748
Total Revenue Income		704,217	665,707
Expenditure - Pay and Pensions			
Wages and Salaries	6	207,679	197,517
Employer PRSI	6	18,917	18,107
Pensions	6	7,231	4,835
Agency Pay	6	25,216	18,622
Total Expenditure – Pay and Pensions		259,043	239,081
Expenditure - Non-Pay			
Foster Care and After Care Allowances	8	116,622	117,841
Independent Placement Provision	8	100,661	95,914
Community, Voluntary and Charitable Organisations	8	151,672	143,924
Legal Expenses and Guardian Ad Litem Costs	8	30,036	28,706
General Child Care Services	8	15,132	11,533
Office and Administration	8	30,387	28,082
Total Expenditure – Non-Pay		444,510	426,000
Total Expenditure		703,553	665,081
Net Operating Surplus / (Deficit) for the Year		664	626

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.

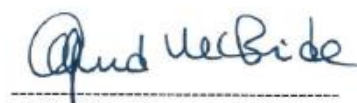
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 23 to 27. [NOTES 1 - 28](#) form part of the financial statements.



Norah Gibbons

Chairperson

Date: 25 June 2018



Fred McBride

Chief Executive Officer

Date: 25 June 2018

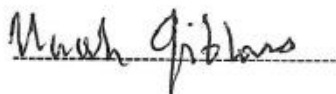
Child and Family Agency, Annual Financial Statements 2017

Statement of Capital Income and Expenditure For the Year Ended 31st December 2017

	NOTE	2017 €'000	2016 €'000
Capital Revenue			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		13,560	16,054
Application of Proceeds of Disposals		-	-
Government Departments and Other Sources		-	-
		13,560	16,054
Expenditure			
Capital Expenditure on Child and Family Agency Capital Projects	16(b)	13,907	14,174
		13,907	14,174
Net Capital Surplus / (Deficit) for the Year			
		(347)	1,880

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.

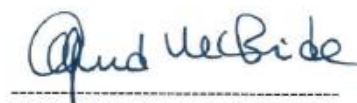
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 23 to 27. [NOTES 1 - 28](#) form part of the financial statements.



Norah Gibbons

Chairperson

Date: 25 June 2018



Fred McBride

Chief Executive Officer

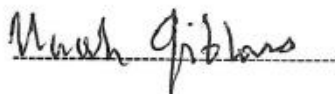
Date: 25 June 2018

Child and Family Agency, Annual Financial Statements 2017

Statement of Financial Position As at 31st December 2017

	NOTE	2017	2016
		€'000	€'000
Non-current Assets			
Property, Plant and Equipment			
Property	9	68,639	65,262
Plant and Equipment	10	4,576	1,190
Total Non-current Assets		73,215	66,452
Current Assets			
Inventories	11	19	11
Trade and Other Receivables	12	9,052	10,884
Cash at Bank or Cash Equivalents	13	9,305	2,691
Total Current Assets		18,376	13,586
Current Liabilities			
Trade and Other Payables	14	(53,801)	(49,402)
Total Current Liabilities		(53,801)	(49,402)
Net Current Assets / (Liabilities)		(35,425)	(35,816)
Creditors (amounts falling due after more than one year)			
Restricted Contributions	15	(694)	(620)
Total Assets		37,096	30,016
Capitalisation Account		73,215	66,452
Capital Retained Reserves		169	516
Revenue Retained Reserves		(36,288)	(36,952)
Capital and Reserves		37,096	30,016

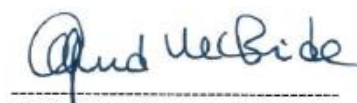
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 23 to 27. [NOTES 1 - 28](#) form part of the financial statements.



Norah Gibbons

Chairperson

Date: 25 June 2018



Fred McBride

Chief Executive Officer

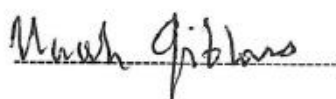
Date: 25 June 2018

Child and Family Agency, Annual Financial Statements 2017

Statement of Changes in Reserves For the Year Ended 31st December 2017

	Capitalisation Account €'000	Capital Reserves €'000	Revenue Reserves €'000	Total €'000
Balance at 1 st January 2016	80,737	(1,364)	(37,578)	41,795
Net surplus/ (deficit) for the year	-	1,880	626	2,506
Additions to non-current assets in the year	13,657	-	-	13,657
Less: Net Book Value of non-current assets disposed in the year	(700)	-	-	(700)
Less: Depreciation charge in the year	(2,692)	-	-	(2,692)
Less: Revaluation as at 31 st December 2016	(24,550)	-	-	(24,550)
Balance at 31st December 2016	66,452	516	(36,952)	30,016
Balance at 1st January 2017	66,452	516	(36,952)	30,016
Net surplus/ (deficit) for the year	-	(347)	664	317
Additions to non-current assets in the year	9,636	-	-	9,636
Less: Net Book Value of non-current assets disposed in the year	(107)	-	-	(107)
Less: Depreciation charge in the year	(4,075)	-	-	(4,075)
Add: Revaluation as at 31 st December 2017	1,309	-	-	1,309
Balance at 31st December 2017	73,215	169	(36,288)	37,096

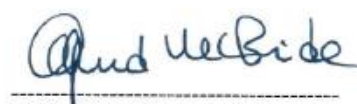
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 23 to 27. [NOTES 1 - 28](#) form part of the financial statements.



Norah Gibbons

Chairperson

Date: 25 June 2018



Fred McBride

Chief Executive Officer

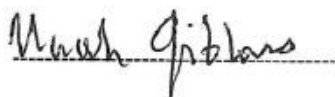
Date: 25 June 2018

Child and Family Agency, Annual Financial Statements 2017

Statement of Cash Flows For the Year Ended 31st December 2017

	2017	2016
	€'000	€'000
Cash Flows from Operating Activities		
Surplus/(Deficit) for the current year (Revenue & Capital Account)	317	2,506
<u>Adjustments For:</u>		
Purchase of property, plant and equipment	9,636	13,657
(Increase)/Decrease in Inventories	(8)	8
Decrease / (Increase) in Trade and other receivables	1,832	(2,084)
(Decrease) / Increase in Trade and other payables	4,399	(2,554)
Cash Flow from Operating Activities	16,176	11,533
Net Cash Flow from Operating Activities	16,176	11,533
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(9,636)	(13,657)
Increase in Restricted Contributions	74	269
Net Cash Flow from Investing Activities	(9,562)	(13,388)
Net Cash Flow from Financing Activities	-	-
Net (Decrease) / Increase in Cash and Cash Equivalents in the period	6,614	(1,855)
Cash and Cash Equivalents at the beginning of the period	2,691	4,546
Cash and cash equivalents at the end of the period	9,305	2,691

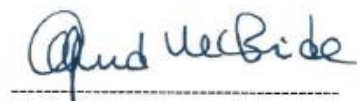
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 23 to 27. [NOTES 1 - 28](#) form part of the financial statements.



Norah Gibbons

Chairperson

Date: 25 June 2018



Fred McBride

Chief Executive Officer

Date: 25 June 2018

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, with some exemptions which have been outlined below. The financial statements have also been prepared in accordance with the Revised Code of Practice for the Governance of State Bodies, 2016.

(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.
4. The State Claims Agency has identified claims that relate to the Child and Family Agency from the overall liability held by the State Claims Agency relating to the HSE. As the budget for these claims remains with the HSE and the Child and Family Agency is not funded for these claims the associated liability has not been recognised in the financial statements. A derogation regarding this treatment under FRS 102 has been received from the Department of Children and Youth Affairs. Details regarding the future liabilities of this scheme as at 31st December 2017 are set out in **NOTE 24**.

(c) Going Concern

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

Child and Family Agency, Annual Financial Statements 2017

- 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) Community, Voluntary and Charitable Organisations

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 - Section 59 of the Child and Family Agency Act, 2013. Before entering into such an arrangement, the Agency determines the amount of funding that it proposes to make available in the financial year. This is dependent upon the Agency's budget and the quantum of service it expects to be provided for that funding from each individual entity. 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 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 full time education or training 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

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 and for aftercare placements post 18. 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 of Subhead A3 income is recognised as income being 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.

The Agency commenced a fixed asset revaluation programme in 2016 with the Valuation Office and the first phase of this process selected the highest valued buildings and the land portfolio. A material reduction in the value of these assets was determined and this has been reflected in the 2016 Financial Statements following sanction by the Department of Children and Youth Affairs. The revalued assets had been transferred to the Agency from the HSE at their holding net book value on the 1st Jan 2014 under the Child and Family Agency Act 2013. Fixed assets with a total value of €76.3m were transferred on that date. The Agency continued with this revaluation programme in 2017 and this generated a net increase of €1.3m in the value of the eight assets selected. This increase has been reflected in these financial statements.

The Valuation Office valued the buildings using depreciated replacement cost. Depreciated replacement cost is defined as the current cost of replacing an asset with its modern equivalent asset less any deductions for physical deterioration and all relevant forms of obsolescence and optimisation. As part of this method of valuation, the value of the land underlying the asset reflects the cost of a site suitable for the modern equivalent facility but not necessarily the actual site occupied by the existing asset. The assets not in use by the Agency are presumed to be available for disposal and have been valued by reference to the market value of comparable properties in each location.

On this basis, the Valuation Office valued the assets at €5.23 million. An increase in value of €1.31 million is recognised in 2017 as set out below.

	Land	Buildings	Total
Net Book Value at 31 st December 2017	-	5,230,805	5,230,805
Valuation at 31 st December 2017	2,440,000	4,099,957	6,539,957
Revaluation Increase/(Decrease)	2,440,000	(1,130,848)	1,309,152

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(b)** 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(a)** 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, printers, 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 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 and the Agency has provided for debts which are greater than one year old.

(o) Pensions

Eligible Child and Family Agency employees and eligible employees of voluntary health services providers 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 (see **NOTE 6**).

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.

Child and Family Agency, Annual Financial Statements 2017

For the current financial year the Child and Family Agency has 872 staff on the Single Scheme. Deductions under the Single Scheme are paid to Department of Public Expenditure and Reform.

(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 2017.

NOTE 2

(a) Net Operating Surplus

	2017 €'000	2016 €'000
Net operating surplus is arrived at after charging:		
Audit Fees	84	76
<u>CEO Remuneration</u>		
Chief Executive Officer (CEO) Remuneration (Mr Fred McBride) Gross Pay *	163	136
Former Chief Executive Officer (CEO) Remuneration (Mr Gordon Jeyes)	-	70

*The CEO is a member of the Agency's statutory pension scheme and his pension entitlements do not extend beyond the standard entitlements of this public sector scheme. The Gross Pay value for 2016 represents Gross Pay as CEO from 13th February 2016.

CEO Travel & Subsistence (T&S)

Remuneration above does not include reimbursed travel & subsistence.

During 2017, €173 of T&S was reimbursed to the CEO (2016: €147) and the Agency also incurred T&S expenditure of €3,443 relating to the CEO.

(b) Senior Key Management Personnel

Excluding the remuneration of the Chief Executive Officer(s) detailed in [NOTE 2 \(a\)](#), the total remuneration for all Senior Key Management Personnel is €0.705m for the 2017 financial year (2016: €0.628m). It should be noted that there were vacant positions existing on the Senior Management Team during 2016. Key management personnel in the Agency consists of the Board, CEO and members of the Senior Management Team reporting to the CEO.

Child and Family Agency, Annual Financial Statements 2017

(c) 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	2017	2016
€60,000	- €69,999	500	476
€70,000	- €79,999	174	165
€80,000	- €89,999	62	45
€90,000	- €99,999	24	15
€100,000	- €109,999	13	6
€110,000	- €119,999	1	1
€120,000	- €129,999	1	1
€130,000	- €139,999	1	-
€140,000	- €149,999	-	-
€150,000	- €159,999	-	1
€160,000	- €169,999	1	-
		777	710*

*The 2016 values have been updated to account for the full gross reckonable earnings adjusting for employee deductions not subject to USC (i.e. Travelpass scheme)

NOTE 3 Board Members' Fees

	2017 €	2016 €
Fees Payable		
Norah Gibbons	20,520	20,520
Gary Joyce	11,970	11,970
PJ Fitzpatrick	11,970	11,970
Rory O'Ferrall	11,970	11,970
Paul White	11,970	10,885
Noel Kelly (<i>Until 4th May 2016</i>)	n/a	4,111
Áine Hyland (<i>Appointed 1st Jan 2017</i>)	11,970	n/a
Deirdre Kiely (<i>Appointed 1st Jan 2017</i>)	11,970	n/a
Pat McLoughlin (<i>Appointed 1st Jan 2017</i>)	11,970	n/a
Tony Rodgers (<i>Appointed 1st Jan 2017</i>)	8,978	n/a
Total Board Members' Fees	113,288	71,426

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.

Child and Family Agency, Annual Financial Statements 2017

NOTE 4 Board Members' Expenses

	2017 €	2016 €
Travel & Subsistence Expenses		
Norah Gibbons	-	103
Gary Joyce	-	-
PJ Fitzpatrick	-	-
Rory O'Ferrall	-	-
Paul White	-	-
Noel Kelly (<i>Until 4th May 2016</i>)	n/a	55
Áine Hyland (<i>Appointed 1st Jan 2017</i>)	-	n/a
Deirdre Kiely (<i>Appointed 1st Jan 2017</i>)	-	n/a
Pat McLoughlin (<i>Appointed 1st Jan 2017</i>)	-	n/a
Tony Rodgers (<i>Appointed 1st Jan 2017</i>)	-	n/a
Total Board Members' Expenses	-	158

NOTE 5 Other Revenue Sources

DCYA Vote 40, Non-A3 Subhead Income

	2017 €'000	2016 €'000
1. Subhead B4 – Early Years Pre-School Inspectorate	1,009	-
2. Subhead B6 – Sligo/Leitrim Youth Liaison	46	-
3. Subhead C5 – North East Inner City Project	65	-
4. Subhead C5 – Children & Young People's Services Committees	837	-
5. Subhead B8 – Outcomes for Children	159	-
Total Other Revenue	2,116	-

1. Funding of Early Years Pre-school Inspectors: Early Years is an overarching term that includes Pre-School Services. The Child and Family Agency is responsible for inspecting pre-schools, play groups, day nursery, crèches, day-care and similar services which cater for children aged 0-6 years.
2. Funding of Sligo/Leitrim Youth Liaison: To provide a sympathetic, confidential, non-judgemental and personal support to young people and their families with the objective of enhancing the young person's future personal and social development and wellbeing.
3. Funding of North East Inner City Project: The 'Creating a Brighter Future' publication which outlines the key actions or measures necessary to support the development of the area and to provide services and facilities to support families in the North East Inner City.
4. Funding of Children and Young People's Services Committees (CYPSC): are a key structure identified by Government to plan and co-ordinate services for children and young people in every county in Ireland.
5. Funding of Outcomes for Children: addresses the need for Departments and Agencies to consistently engage with and utilise implementation infrastructures, the need to collaborate and coordinate on cross-sectoral priorities, utilising the structures, model and brand of *Better Outcomes, Brighter Futures*, and ensuring that children and young people have appropriate centrality of focus in policy development and implementation.

Other Income

	2017 €'000	2016 €'000
Atlantic Philanthropies NOTE 5 (a)	2,478	1,859
Secondment Income	650	599
Other Specific Project Funding Income	66	78
Early Years Income	242	421
Miscellaneous Income	717	791
Total Other Revenue	4,153	3,748

Child and Family Agency, Annual Financial Statements 2017

NOTE 5 (a) Atlantic Philanthropies

In 2015 a partnership agreement was entered into between the Agency and the Galway University Foundation (the managing agent for the Atlantic Philanthropies grant). €8.05m has been granted to the Agency over a three year period with the agreed objective “to transform child and family services in Ireland by embedding prevention and early intervention into the culture and operation of the new national family support system”. As at 31st December 2017 the actual accumulated spend was €5.42m leaving a remaining unexpended funding of €2.63m to be drawn down to the end of the agreement on 31st Dec 2018.

NOTE 6 Pay and Pensions

	2017	2016
	€'000	€'000
Summary Analysis of Pay Cost		
Basic Pay	196,486	190,081
Holiday Pay Accrual	(698)	(2,567)
Allowances	2,235	2,015
Overtime	138	78
Night duty	1,210	1,201
Weekends	4,187	4,102
On-Call	1,227	1,223
Arrears	2,894	1,384
Wages And Salaries	207,679	197,517
Employer PRSI	18,917	18,107
Pensions*	7,231	4,835
Total Child and Family Agency Pay	233,827	220,459
Agency Pay	25,216	18,622
Total Pay and Pensions	259,043	239,081
	2017	2016
	€'000	€'000
*Analysis of Pensions		
Ongoing pension payments	3,297	2,318
Once-off lump sums and gratuity payments	3,934	2,517
	7,231	4,835

During 2017 €8.77 million (2016: €9.12 million) pension related deductions were deducted from the Child and Family Agency's staff and €0.69 million (2016: €0.93 million) pension related deductions were deducted from service providers and payable to the Department of Children and Youth Affairs and the Department of Public Expenditure and Reform.

Child and Family Agency, Annual Financial Statements 2017

NOTE 7 Employments

	2017	2016
The number of employees by Area of Operation was as follows in whole time equivalents (WTEs):	WTE	WTE
Social Work	1,466	1,458
Social Care	1,127	1,119
Psychology and Counselling	21	23
Other Support Staff Inc. catering	59	63
Other Health Professionals	17	10
Nursing	46	50
Family Support	156	163
Education and Welfare Officer	89	86
Admin Grade 3 to 7	578	517
Management Grade 8 and Above	137	108
Total Child and Family Agency employees	3,696	3,597

NOTE 8 Non-Pay Expenditure

	2017	2016
	€'000	€'000
Fostering Care and After Care Allowances		
Statutory Foster Care Allowances	95,825	98,019
After Care Allowances	17,248	16,650
Other Care Allowances	3,549	3,172
	116,622	117,841

Independent Placement Provision		
Foster Care Provision	21,513	19,564
Unaccompanied Minors	4,237	4,213
Residential Provision	74,911	72,137
	100,661	95,914

	2017	2016
	€'000	€'000

Community, Voluntary and Charitable Organisations			
Section 56 - Section 59 Arrangements	(Appendix 1)	105,796	98,437
Schools Completion Programme	(Appendix 2)	24,048	24,481
Family Resource Centre	(Appendix 3)	15,631	14,824
Family Support Service Counselling	(Appendix 4)	6,197	6,182
		151,672	143,924

Child and Family Agency, Annual Financial Statements 2017

	2017 €'000	2016 €'000
Legal Expenses and Guardian Ad Litem Costs		
Child and Family Agency Legal Services	13,386	14,849
Guardian Ad Litem Costs*	7,699	8,150
Guardian Ad Litem VAT Refunds**	-	(1,581)
Guardian Ad Litem Legal Fees*	6,338	7,072
3 rd Party Legal Costs	2,356	188
Other Legal Costs	257	28
	30,036	28,706

* 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.

**The Revenue Commissioners have advised that Guardian Ad Litem charges are not subject to VAT and therefore a VAT refund is due on invoices raised inclusive of VAT relating to 2014 and 2015. The Agency has now recognised the debt that is due and the initiation of the recoupment of this debt commenced in Q4 2016.

	2017 €'000	2016 €'000
General Child Care Services		
Medical Costs	832	452
Therapy/Psychology Costs	3,707	2,947
Transport Costs	1,279	1,061
Recreation Costs	593	434
Heat, Power and Light	1,379	1,291
Cleaning and Waste Disposal	1,215	1,211
Furniture, Crockery and Hardware	677	606
Bedding and Clothing	188	161
Security And Alarm Costs	968	937
Vehicle Costs	484	525
Catering and Provisions	1,935	1,588
Creative Community Alternatives (CCA)	1,398	-
Other Sundry Expenses	477	320
	15,132	11,533

Child and Family Agency, Annual Financial Statements 2017

	2017 €'000	2016 €'000
Office and Administration		
Rent and Rates	5,307	4,526
Maintenance	1,519	1,814
Lease Interest, Bank Interest and Charges	24	13
Prompt Payment Interest and Compensation	259	(482)
Insurance	503	455
Audit Fees	84	76
Professional Services	1,632	3,429
Bad and Doubtful Debts	209	392
Education and Training	2,456	1,270
Travel and Subsistence	10,992	9,434
General Office Expenses	2,472	1,816
Printing, Postage and Stationery	1,469	1,110
Telecoms	1,552	1,431
Computers and Systems Maintenance	1,791	2,687
Memberships, Licences and Subscriptions	118	111
	30,387	28,082

NOTE 9 Non-current Assets - Property

	Land €'000	Buildings €'000	Work in Progress €'000	Total €'000
Cost/Valuation				
At 1 st January 2017	1,493	52,776	17,122	71,391
Additions in the year	-	-	4,313	4,313
Transfers from Work in Progress	-	21,435	(21,435)	-
Revaluation (NOTE 1 (I))	2,440	(1,131)	-	1,309
Disposals	-	-	-	-
At 31st December 2017	3,933	73,080	-	77,013
Depreciation				
At 1 st January 2017	-	(6,129)	-	(6,129)
Charge for the Year	-	(2,245)	-	(2,245)
At 31st December 2017	-	(8,374)	-	(8,374)
Net Book Values				
At 31st December 2017	3,933	64,706	-	68,639
At 31st December 2016	1,493	46,647	17,122	65,262

Child and Family Agency, Annual Financial Statements 2017

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 2017	1,198	1,180	36	2,414
Additions in the year	1,415	155	3,753	5,323
Transfers from Work in Progress	-	3,753	(3,753)	-
Disposals	(71)	-	(36)	(107)
At 31st December 2017	2,542	5,088	-	7,630
Depreciation				
At 1 st January 2017	(519)	(705)	-	(1,224)
Charge for the Year	(243)	(1,587)	-	(1,830)
At 31st December 2017	(762)	(2,292)	-	(3,054)
Net Book Values				
At 31st December 2017	1,780	2,796	-	4,576
At 31st December 2016	679	475	36	1,190

NOTE 11 Inventories

	2017 €'000	2016 €'000
Inventory of consumable items	19	11
	19	11

NOTE 12 Trade and Other Receivables

	2017 €'000	2016 €'000
Prepayments	4,189	4,780
Other Receivables		
Payroll Technical Adjustment	2,505	2,711
Superannuation and Pension Levy Income Accrual Account	1,114	1,003
Payroll Overpayments	1,024	721
Sundry receivables	763	608
Guardian Ad Litem VAT Refunds	122	1,581
Gross Receivables	9,717	11,404
Less: Provision for Doubtful Debts	(665)	(520)
Total Receivables	9,052	10,884

Child and Family Agency, Annual Financial Statements 2017

NOTE 13 Cash at Bank or Cash Equivalents

	2017	2016
	€'000	€'000
Bank	9,282	2,664
Cash and Cash Equivalents	23	27
	9,305	2,691

NOTE 14 Trade and Other Payables

	2017	2016
	€'000	€'000
Trade Payables – Revenue	5,779	5,831
Trade Payables – Capital	65	180
Accruals Non-Pay Revenue	16,502	16,079
Accruals Foster Care and Foster Care Allowances	2,963	2,368
Accruals Independent Placement Provisions	3,301	1,069
Accruals Non-Pay Capital	350	25
	28,960	25,552
Accruals Pay	18,395	16,746
Taxes and Social Welfare	6,446	7,104
	24,841	23,850
	53,801	49,402

NOTE 15 Restricted Contributions (Philanthropic Funding, Donations and Bequests)

(a) Restricted Contributions - Income and Expenditure

	2017	2016
	€'000	€'000
Opening Balance @ 1st January	620	351
Income Received	2,580	2,155
Expenditure	(2,506)	(1,886)
Closing Balance @ 31st December	694	620

(b) Restricted Contributions - Income and Expenditure Atlantic Philanthropies

In 2015 a partnership agreement was entered into between the Agency and the Galway University Foundation (the managing agent for the Atlantic Philanthropies grant). €8.05m has been granted to the Agency over a three year period with the agreed objective “to transform child and family services in Ireland by embedding prevention and early intervention into the culture and operation of the new national family support system”. The amounts

Child and Family Agency, Annual Financial Statements 2017

are restricted insofar as that they must be spent in accordance with the purposes for which the funding was granted.

The closing balance of €694k (**NOTE 15 (a)**) includes funding of €204k received from Atlantic Philanthropies. A summary of the accumulated drawdown of this funding is listed below:

	2017 €'000	2016 €'000
Opening Balance @ 1st January	468	230
Income Received (Atlantic Philanthropies)	2,214	2,097
Expenditure (Atlantic Philanthropies)	(2,478)	(1,859)
Closing Balance @ 31st December	204	468

(c) Atlantic Philanthropies Expenditure

	2017 €'000	2016 €'000
Staff Costs	1,245	1,244
Office and Administration Costs	158	134
Operational Costs	1,075	481
Total Atlantic Philanthropies Expenditure	2,478	1,859

NOTE 16 Capital Expenditure

	2017 €'000	2016 €'000
a. Additions to Non-current Assets in the Year		
Property	4,313	13,165
Plant and Equipment	5,323	492
	9,636	13,657
Funded from DCYA Capital Vote 40	9,519	13,629
Funded from DCYA Revenue Vote 40	117	28
	9,636	13,657
b. Analysis of expenditure charged to Capital Income and Expenditure Account		
Expenditure on the Child and Family Agency's own assets (Capitalised)	9,519	12,929
Expenditure on the Child and Family Agency's projects (Non Capitalised)	4,388	1,245
Total Expenditure on Child and Family Agency Projects charged to Capital	13,907	14,174
Total Capital Expenditure per Capital Income and Expenditure Account	13,907	14,174

Child and Family Agency, Annual Financial Statements 2017

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 Section 28 of FRS 102, 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 2017 was €7.23m (2016 - €4.84m) which included payments in respect of one-off lump sums and gratuity payments on retirement of €3.93m (2016 - €2.52m).

NOTE 18 Capital Commitments

	2017 €'000	2016 €'000
Future tangible non-current assets purchase commitments:		
Within one year	13,940	13,560
After one year but within 5 years	-	7,680
After five years	-	-
	13,940	21,240
Contracted for but not provided in the financial statements	5,600	8,394
Included in the Capital Plan but not contracted for	8,340	5,166
	13,940	13,560

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.

	2017 No of Properties	2016 No of Properties
The Child and Family Agency estate comprises the following:		
Freehold Properties	75	72
Freehold acquired properties	-	-
Leasehold	81	67
	156	139

In addition to the above properties there are properties owned by HSE which are currently being utilised by the Agency for service provision. There are also a number of properties that are currently under review by the HSE and the Agency to determine those which should be transferred to The Child and Family Agency.

Child and Family Agency, Annual Financial Statements 2017

NOTE 20 Operating Leases

	2017		2016	
	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	5,670	12	3,801	26
In the second to fifth years inclusive	13,307	6	7,765	16
In over five years	21,840	-	3,471	-
	40,817	18	15,037	42

Operating lease payments recognised as an expense in 2017 were €4.7m

NOTE 21 Taxation

The Child and Family Agency (CHY21524) is 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.

In 2016 the Agency obtained advice from the Revenue Commissioners regarding the VAT status of Guardian Ad Litem invoices paid by the Agency in 2014 and 2015. The Revenue Commissioners confirmed that this service was exempt from VAT and advised of the steps to be taken by the Agency to recoup the VAT charged in these periods. The Agency has commenced collecting these amounts owed from the relevant suppliers. The amount owing at 31st December 2017 is €122k, The Agency continues to pursue these debts.

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 2017, the Agency paid €29k (2016: €27k) to suppliers in relation to prompt payment interest. Interest was paid only in cases where payment was made 45 days after the invoice date as this was in accordance with the terms and conditions as specified on the Agency's Purchase Order document. 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 was not paid but has been provided for by the Agency.

Revised regulations in relation to prompt payment, European Communities (Late Payment in Commercial Transactions) Regulations 2012 (SI No. 580/2012), came into effect in March 2013. This legislation provides for the payment of interest and compensation to suppliers in respect of late payment of invoices. Suppliers are not automatically paid prompt payment compensation in relation to late payment of invoices; however, suppliers may claim this compensation. It is therefore difficult to predict with any certainty the extent to which these amounts may be claimed by suppliers.

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. The outstanding liability relating to the Agency, estimated by the State Claims Agency as at 31st December 2017, was €34.2m (2016: €24.9m). In 2017 the budget for these claims has remained with the HSE and the 2017 finalised claims of €1.64m 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. As outlined in the Statement on Internal Control, a number of inquiries and investigations have been established that the Agency has been named as a party to. The Agency is not in a position to estimate any potential liabilities arising from these proceedings. The financial effects of any uninsured contingencies have not been provided for in the financial statements.

NOTE 26 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 27 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.

NOTE 28 Approval of Financial Statements

The financial statements were approved by the Board on 25th May 2018.

Appendix 1

Sections 56 - Section 59 Payments	€'000
Total Payments less than €50,000	3,384
<u>Payments equal to or greater than €50,000</u>	
Barnardos	7,701
Extern Organisation	6,737
Daughters Of Charity	5,705
Focus Ireland	3,400
Youth Advocate Programmes (YAP)	3,267
Foróige	3,188
Don Bosco	2,685
Peter McVerry Trust	2,612
St Bernard's Children's Services Ltd	2,504
Crosscare	2,168
Sonass Domestic Violence Charity Clg	2,087
Traveller Families Care Clg	1,979
Smyly Trust Services	1,978
Empowerment Plus	1,908
Home Again	1,852
Cottage Home	1,642
The Salvation Army	1,452
Bessborough Centre	1,368
Good Shepherd Cork	1,258
Kildare Youth Services	1,181
Dublin Rape Crisis Centre	1,142
Aoibhneas Ltd	1,137
Clarecare	1,103
Adapt	928
Saoirse Housing Association	888
Limerick Social Services Centre	860
Cope	804
Empowering People In Care (EPIC)	750
The Homeless Girl's Society	730
Streetline	716
Clare Haven Services Ltd	715
Praxis Care Group	673
Wellsprings Mercy Child Care	647
I.S.P.C.C.	614
Women's Aid Ltd	611
Bray Women's Refuge	586
Home Youth Liaison Service	571
Cuan Saor	551

Child and Family Agency, Annual Financial Statements 2017

Women's Aid Dundalk Ltd.	544
An Cosán Shanty Education	528
Donegal Women's Domestic Violence Service	518
Kilkenny Women's Refuge	506
Irish Foster Care Association	495
Lifestart Services Limited	492
Adapt Kerry Limited	469
Drogheda Women's Refuge	465
Youth New Ross Ltd	452
St Brigid's Family & Community Centre	444
Oasis	443
Wexford Women's Refuge	429
Daughters Of Charity Community Services	415
Cuanlee Ltd	409
Galway Rape Crisis Centre	401
Cúnamh	400
Aster Family Support Ltd	399
Springboard Project, Fairhill	390
North Tipperary Community Services	379
St Catherine's Community Services Centre	365
Sligo Family Support Ltd	362
Rape Crisis Midwest Ltd	361
Darndale Belcamp Integrated Childcare Service	358
Meath Women's Refuge	356
Mayo Women's Refuge & Support Services	349
Dóchas Family Centre	327
Our Lady's Nursery Ballymun Ltd	327
Navan Springboard	325
Carr's Child And Family Services	323
Clondalkin Behavioural Initiative T/A Archways	320
Mercy Family Centre - CDYSB	320
Pact	319
Domestic Violence Advocacy Service	317
St Helena's Childcare Centre	308
Esker House	305
Safe Ireland National Social Change Agency	305
City of Dublin Youth Service Board	304
County Wicklow Community Partnership	296
Sexual Violence Centre Cork	291
Sligo Springboard Company Ltd	277
North Tipperary Leader Partnership	272
KDYS Youth Centre	270
Teach Tearmainn Housing Association	264
Tír Na Nóg Early Childhood Care	263
Familibase	250
Northside Inter Agency Project	250

Child and Family Agency, Annual Financial Statements 2017

Waterford Rape Crisis Centre	240
Sligo Social Services	238
Presentation Sisters	238
Edenmore Day Nursery	235
Amen Support Services Ltd	227
The First Step Trust Ltd	226
Deansrath Family Centre	225
Blakestown & Mountview Neighbourhood Youth Project	222
Wexford Rape Crisis Centre	217
The Cari Foundation	216
Springboard Project, Raphoe	215
Kerry Rape Crisis Centre	214
West Cork Women Against Violence Project	214
Mahon Family Resource Centre Ltd	210
St Anne's Day Nursery Limited	201
Aosóg After School Project	200
Bonnybrook Day Nursery	197
Tearmann	192
Sligo Family Centre	192
Kilkenny Community Early Years Project	190
Togher Pre-School & Family Centre	190
Springboard Project Knocknaheeny	189
Mayo Rape Crisis Centre	188
Mead Day Care Centre	185
Rape Crisis & Sexual Abuse Counselling	184
Kilkenny Rape Crisis Centre	180
Tipperary Rape Crisis & Counselling Service	170
Dundalk Rape Crisis Centre	169
Trinity College Dublin	169
Donegal Sexual Abuse & Rape Crisis Centre	169
The Cavan Centre	167
Carlow & South Leinster Rape Crisis Centre	166
New Communities Partnership	160
One Stop Shop Cork	160
Mounttown Neighbourhood Youth & Family Project	159
Cox's Demense Youth & Community Project	149
Mná Feasa Domestic Violence Project	149
You Are Not Alone (Y.A.N.A)	147
The Marian Centre Ltd	145
Glen And District Neighbourhood Youth Project	144
First Steps Rowlagh Ltd	139
Tír Boghaine	139
Carlow Women's Aid	138
Longford Women's Link	133
Friends Of Tacu	131
Laois Support Services Against Domestic Abuse	129

Child and Family Agency, Annual Financial Statements 2017

Carlow Regional Youth Service	129
Kilbarrack/Foxfield Day Nursery	128
Offaly Domestic Violence Support Service	126
Domestic Violence Response (DVR) Oughterard, Galway	124
Clonmel Community Mothers Project	123
Doras Buí	123
Moatview Day Nursery	118
Regional Sexual Abuse & Rape Crisis Centre Tullamore	117
Sligo County Child Care Committee	116
Athlone Rape Crisis Centre	113
Tiny Toes Crèche	112
Ballyboden Children's Centre	111
Ballyhaunis Family Resource Centre	110
Letterkenny Women's Centre	109
Donegal Youth Service	104
Letterkenny Youth And Family Service	100
National Family Support Network	100
Clare Youth Service	99
Cork County Childcare Committee	96
Meath Springboard Family Support Services	95
Roscommon Safelink Ltd	94
Time 4 Us Project	93
Dublin & Dún Laoghaire Education & Training Board (E.T.B)	91
Genesis Psychotherapy & Family Therapy	90
Cobh Family Resource Centre	88
Early Childhood Ireland	87
Before 5 Nursery & Family Centre	85
Hill St. Family Resource Centre	84
Dunmanway Family Resource Centre	84
Gorey Youth Needs Group Ltd	82
The Crann Support Group Ltd	82
St Brigid's Day Nursery	79
Westmeath Community Development	79
Newbury House Family Centre Ltd	78
St Michael's Family Life Centre	78
Drogheda Lifestart	77
Clonmel Community Resource Centre	76
National University Of Ireland	75
South West Wexford Community	75
Cloyne Diocesan Youth Services	74
Paul Partnership	73
St Aidan's School	73
Innishmore Family Centre Ltd	72
Hedge School Therapy	72
Ferns Youthwork Ireland	70
Lifestart National Office	69

Child and Family Agency, Annual Financial Statements 2017

Rialto Springboard Project	69
Southside Partnership	68
Ballina Family Resource Centre	67
Parentline	66
West Sligo Family Resource Centre	66
Family Resource Centre, 72 Tyrone Place, Inchicore	65
Cork City Childcare Company	65
Irish Sudden Infant Death Association: Firstlight	65
Homestart	64
Ability West	64
West Dublin YMCA	64
Shanakill Family Resource Centre	62
Youth Work Ireland Galway	62
Vita House Family Centre	61
UNESCO Child & Family Research Centre	60
Active Connections	60
Knockanrawley Resource Centre	60
Arlington Novas Ireland	58
Roscommon Integrated Development Company	58
Brothers of Charity	58
YMCA Ireland Cobh Parents and Kids Together Programme	58
Tipperary Regional Youth Service	56
Inishowen Development Partnership	55
Mountmellick Development Association	55
North And West Connemara Rural	54
Cúram Family Centre Claremorris	54
Golf Course Road Westport Community Centre Ltd	54
Castleisland Family Resource Centre	53
Hospital Family Resource Centre	52
Kerry Family Resource & Counselling Centre	51
Carrigtwohill Family Resource Centre	50
Families Matter for Strengthening Families Programme	50
Hollyhill Knocknaheeny Family Centre	50

Total	105,796
--------------	----------------

Appendix 2

Schools Completion Programme Payments	€'000
Total Payments less than €50,000	233
<u>Payments equal to or greater than €50,000</u>	
City Of Dublin Education & Training Board (E.T.B)	1,453
Kildare Wicklow Education & Training Board (E.T.B)	1,205
Louth And Meath Education & Training Board (E.T.B)	760
County Donegal Education & Training Board (E.T.B)	742
Cork Education & Training Board (E.T.B)	712
Cavan And Monaghan Education & Training Board (E.T.B)	664
Kilkenny And Carlow Education & Training Board (E.T.B)	623
Galway Roscommon Education & Training Board (E.T.B)	474
Liberties D8 SCP	388
Ballymun SCP	365
Dublin & Dun Laoghaire Education & Training Board (E.T.B)	357
Waterford SCP	356
Clondalkin A Collinstown SCP	320
Mayo Sligo And Leitrim Education & Training Board (E.T.B)	312
St. Paul's CBS D7 SCP	311
North West City SCP	280
Sligo SCP	275
Bantry Dunmanway SCP	261
Ennis SCP	258
Dundalk SCP	257
Jobstown SCP	254
Le Chéile SCP	247
Coolock D17 SCP	246
Clondalkin B Quarryvale Balgaddy SCP	240
Mahon Blackrock SCP	239
Tullamore SCP	238
North Inishowen SCP	238
Southill SCP	227
St. Munchin's SCP	224
Mayfield/The Glen SCP	223
Cabinteely SCP	223
Killinarden SCP	221
Mullingar SCP	221
Deeside SCP (Ardee)	220
Gorey SCP	216
Deis Scop SCP	215
St. Clondalkin Schools Cluster SCP	215
The Donahies SCP	214
Artane St. Davids D5 SCP	213

Child and Family Agency, Annual Financial Statements 2017

Aisling Project Ltd	211
Clár Críochnú Scoile Conamara SCP	208
Crumlin Drimnagh & Harold's Cross	207
Business In The Community Ireland	207
Brookfield/Fettercairn SCP	206
Ballyfermot D Dominican SCP	201
Enniscorthy Bunclody SCP	200
Blakestown Mountview SCP	197
St. Oliver's Clonmel SCP	196
Old Bawn St. Dominics SCP	195
Drimnagh Bluebell Inchicore SCP	191
Mounttown Sallynoggin SCP	188
Sexton Street Assisting Youth (SSTAY) SCP	186
North Kerry (Link) SCP	182
Riversdale D15 Tofe SCP	182
Ballyfermot B St. Johns De La Salle SCP	181
Tullow SCP	180
Edenmore Kilbarrack Raheny Ard Scoil	178
Ballyfermot C Caritas SCP	176
Carrick-On-Shannon Education Centre	176
Galway City Westside SCP	176
St. Finian's Swords SCP	173
Athlone SCP	172
South West Wexford SCP	172
Tipperary Town SCP	170
East Tallaght Balrothery SCP	170
Balally Dundrum SCP	168
Finglas SCP St Vincents	168
Kerry SCP	168
Crumlin Cluster SCP	168
Steps SCP, Rosbrien	166
Bridgetown SCP	163
Palmerstown SCP	161
Limerick And Clare Education & Training Board (E.T.B)	160
Dublin North Central SCP	160
Wexford SCP	157
Coolock SCP	148
Edenderry SCP	145
Swords Fingal SCP	145
St Mark's St Maelruain's SCP	144
Dungarvan SCP	140
Pairc SCP	140
St Michael's Secondary School	136
Synge Street SCP	134
Greenhills SCP	133
North Tipperary SCP	132

Child and Family Agency, Annual Financial Statements 2017

Laois & Offaly Education & Training Board (E.T.B)	128
Scoil Mhuire NS & Ballinteer	124
St Canice's Community Action Ltd	124
Kilrush SCP	122
Birr Roscrea SCP	104
Connemara North & West SCP	100
Tipperary Education & Training Board (E.T.B)	95
Barnardos	91
Croom Kilmallock SCP	88
South Meath SCP	88
Clonshaugh SCP	67
St.Ultan's School	56

Total	24,048
--------------	---------------

Appendix 3

Family Resource Centre Payments	€'000
Total Payments Less than €50,000 (balance includes prepayments / accruals)	40
<u>Payments equal to or greater than €50,000</u>	
St Andrew's Resource Centre Ltd	388
Framework RSA	231
West Training & Development Ltd	231
Adrigole FRC Ltd	218
Northside FRC	208
Ard FRC	205
North West Clare FRC	185
St Canice's Community Action Ltd	181
St Brigid's Family and Community Centre	180
Listowel FRC	180
Mullaghmatt Cortolvin Community Development	180
Millenium FRC	180
Newpark Close Community Development	174
South West Wexford Community	174
Clann Resource Centre Oughterard Ltd	174
Dunmanway FRC	172
Ballinrobe FRC Ltd	171
Tullamore Community & FRC	168
Hospital FRC	162
Clara Community & FRC	162
Fatima Groups United	160
Mountview FRC	157
Solas FRC	156
Shanakill FRC	155
Mevagh FRC	154
Portlaoise Family & Community Resource Centre	154
Bagenalstown FRC	153
Raphoe FRC Ltd	153
Newbridge FRC Ltd	150
Cherry Orchard FRC	150
School St & Thomas Court Bawn FRC	150
Trim FRC Ltd	149
St Johnston & Carrigans FRC	149
Moville & District FRC	149
Mohill Family Support Centre Ltd	148
Southill FRC	148
Cobh FRC	148
Killaloe Ballina FRC	148
Westport FRC	148

Child and Family Agency, Annual Financial Statements 2017

Le Chéile FRC	148
Forward Steps Resource Centre Ltd	147
West Clare FRC	147
The Forge FRC Ltd	146
Tubbercurry Family And Childcare Centre	145
Donegal FRC Ltd	143
Hillview Community Resource Group	142
BUDS Ballyduff Family & Community Services	141
Clones FRC Ltd	140
Ballymote FRC Ltd	139
Raheen Community Development Group Ltd	138
FACT Ballincollig FRC	137
Cara House FRC	136
Duagh FRC	136
Castlemaine FRC Ltd	133
The Peoples Resource Centre Kells Ltd	132
Killorglin FRC	131
Droichead FRC	130
Focus FRC Ltd	130
Ballymun Child And FRC	130
Baldoyle Family Resource Services	130
Sligo FRC	128
Three Drives FRC	128
Dunfanaghy Community & FRC	127
Artane Coolock Resource & Development	127
Boyle FRC	126
Gort Resource Centre Ltd	126
Bridgeways FRC	126
Lus Na Gréine	126
Killinarden Resource Centre	125
Quarryvale FRC	125
Taghmon FRC Ltd	124
Kenmare FRC Ltd	124
West Sligo FRC	124
South West Kerry FRC	123
Southend Community Development Group	122
Claremorris FRC	122
Hill Street FRC	122
Balally FRC Ltd	121
Croom Family Resources Centre	120
Breffi Community Development Ltd	120
Teach Oscail FRC Project	120
Sacred Heart Comm & Childcare Project	120
Cairdeas Kilmovee FRC	118
Ballina FRC	118
Abbeydorney/Kilfynn	118

Child and Family Agency, Annual Financial Statements 2017

St Brigid's Community Centre	118
Kerryhead/Ballyheigue FRC	117
Monsignor McCarthy FRC	117
Mill FRC	116
Ballyspillane Community & FRC Ltd	116
Ballyfermot Resource Centre Ltd	115
Shannon FRC	114
Ballyboden Childrens Centre	114
Curragh Pride FRC Ltd	113
Connect FRC	113
Loughrea Family & Community Resource Centre	112
Downstrands FRC	112
Greystones FRC	108
Castlebar Le Cheile FRC	107
Rosemount Community Development Group	107
St Matthew's FRC	106
Gorey FRC	104
St Kevins FRC	103
Ballyogan Community Development	103
Neart Hamhnais Teoranta	99
Midleton Community Forum	97
Beara West FRC	94
Spafield FRC Ltd	94
Cara Phort FRC Ltd	89
South Dublin County Partnership	81
FRC National Forum	68
Speak Consultancy Ltd	66

Total	15,631
--------------	---------------

Appendix 4

Family Support Services Counselling Payments	€'000
Total Payments less than €50,000	2,406
<u>Payments equal to or greater than €50,000</u>	
Accord	1,593
Rainbows Ireland	300
Cork Marriage Counselling Centre	235
Barnardos	188
The Association of Agency Based Counselling & Psychotherapy	136
Clanwilliam Institute	119
Crosscare	117
Cork Counselling Services	115
The Cari Foundation	107
Dundalk Counselling Centre	97
Boyle FRC	95
Genesis Psychotherapy & Family Therapy Services	89
St Brigids Family & Resource Centre	84
Northside Counselling Services	80
Beacon Of Light Counselling Centre	77
South West Counselling Centre	70
Vita House Family Centre	69
Knock Counselling Centre	64
The Family Centre, Castlebar	53
Pro Consult	52
Trinity Adult Resource Group for Education & Training	50
Total	6,197