An Ghníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency

Business Plan

2025

Contents

Foreword

On behalf of the Board and the Executive of the Child and Family Agency, we are pleased to present the Business Plan for 2025.

This Business Plan is prepared in accordance with Section 46 of the Child and Family Agency Act 2013 and under the direction of the Minister for Children, Equality, Disability, Integration and Youth (CEDIY).

This plan will see the Agency progress through the second year of our Corporate Plan 2024–2026, and it sets out the key actions we will undertake to continue the implementation of the six strategic objectives outlined in our Corporate Plan.

Our focus continues to be on the reform of our **Practice**, our **Culture** and our **Structure** through the Tusla Integrated Reform Programme. Our three key pillars of People, Practice and Public Confidence continue to enable this reform, in line with Ministerial Priorities.

The plan sets out what we will do in 2025, and the 115 ambitious actions and related targets reflect the wide range of statutory functions that comprise the work of the Agency.

We are absolutely committed to our public accountability, and to continuing to build on the progress made over the past 12 months, to better respond to the needs of the children, young people, families and adults who engage with our services.

The Agency continues to face challenges in a climate where the demands for our services continue to grow exponentially. With the support of our Board, Minister and colleagues in the Department of CEDIY, and the Minister and colleagues in the Department of Education, we are committed to doing all we can, within the resources available to us, to respond to these demands.

We are privileged to lead a committed, resilient and agile workforce, and to work in partnership with our many funded partners, and other state agencies.
We know that with their support and engagement, and an integrated approach to service delivery, we will achieve the commitments set out in this Business Plan 2025.

Pat Rabbitte
Chairperson

Kate Duggan
CEO

About This Plan

Introduction

Chapter 1 details the specific actions that will be undertaken in 2025 by the Agency. These actions account for the direction and priorities of the Minister for CEDIY, the Minister for Education (in relation to our Tusla Education Support Service (TESS) and Alternative Education Assessment and Registration Service (AEARS)), alongside our legislative and policy commitments. Implementing these actions will advance our objectives and the specific areas of improvement and development outlined in our Corporate Plan 2024–2026, with a key focus on our Tusla Integrated Reform Programme. In addition to the actions outlined in Chapter 1, as part of our business-as-usual work, Tusla is committed to the continued delivery and strengthening of its services in relation to the ongoing support of children and families.

Chapter 2 outlines the financial framework within which Tusla will operate in 2025 considering the overall funding allocated to the Agency. Here, we detail the funding allocated to prioritised initiatives in 2025, while also acknowledging the financial risks faced by the Agency. This chapter also presents the capital expenditure plan, financial governance, financial reporting, impact of 2024 cost pressures, and the expected cost pressures for 2025.

Chapter 3 describes the Tusla Workforce, and the ambitions as set out in the People and Change Strategy for 2025. This chapter details the initiatives we will undertake to attract, retain, and develop our workforce, enabling them to provide the highest quality care and services to those who rely on them.

This plan, along with the Corporate Plan 2024–2026, is made available on our website at **www.tusla.ie/publications**.

Our Purpose and Mission

"To support and promote the development, welfare, education, and protection of children and young people, the effective functioning of families and the continued care for adults who use our services".

Our Vision

"That children, young people, families and adult service users have timely and equitable access to integrated services, that enable positive outcomes, that the public trust and that staff feel supported by and have trust in".

Our 3 Key Pillars

People

To attract, retain and grow a diverse and capable workforce and promote a positive culture so that our people can effectively respond to service users, feel supported and have pride in our services and the Agency.

Practice

To design, deliver and govern services to ensure they are timely, equitable, integrated and consistent, and meet the needs of those that use them.

Public Confidence

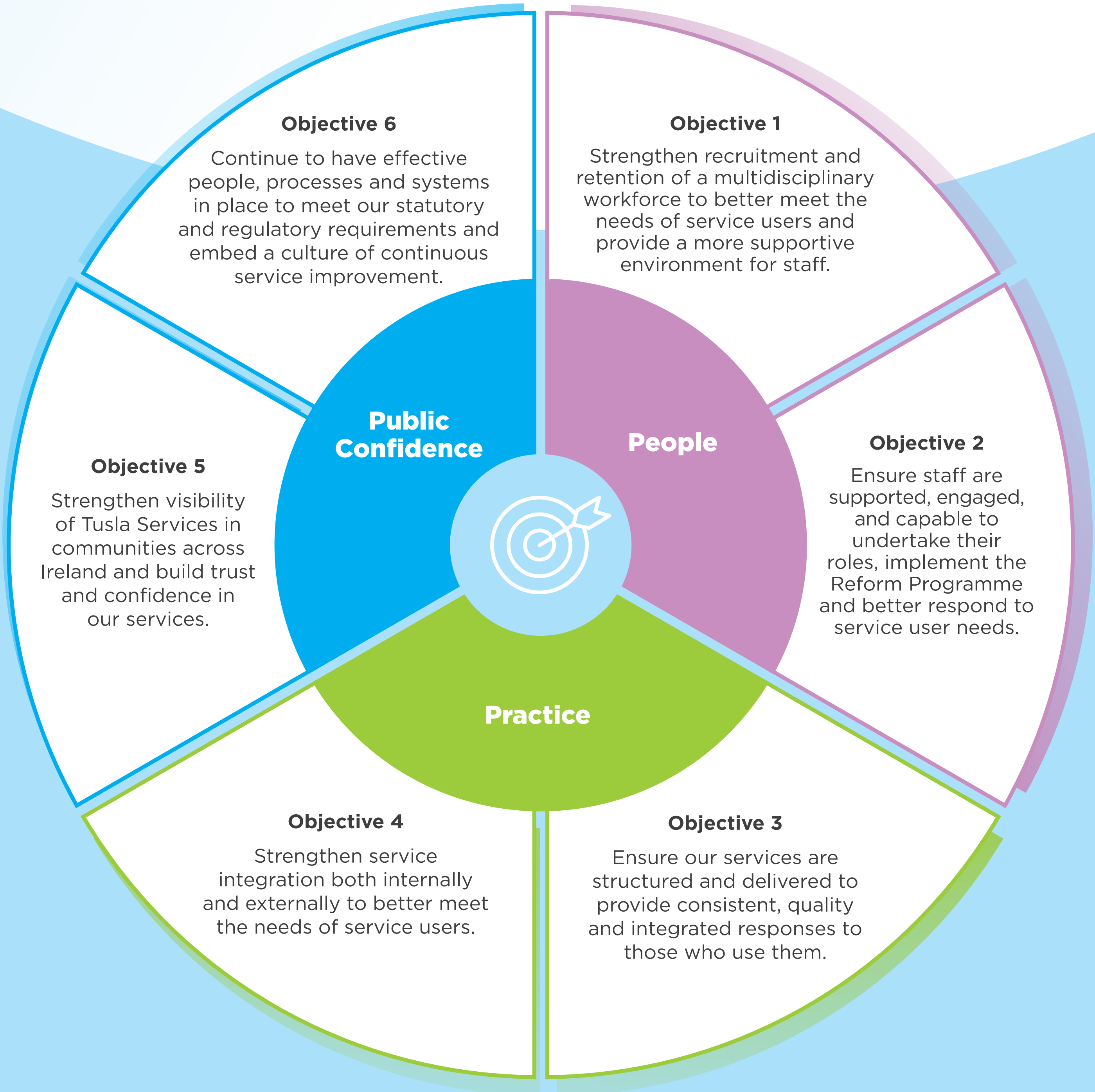
To ensure the services we deliver meet the standards our service users are entitled to, and are compliant, high-quality, transparent and visible across communities, in order to promote public trust and confidence in Tusla.

Our Values

- Trust
- Respect
- Kindness
- Empowerment

Corporate Plan:
2024–2026 Objectives

In line with our 3 key pillars of **People, Practice** and **Public Confidence**, our 6 strategic objectives guide our actions through the second year of our Corporate Plan.



This Business Plan provides specific actions for each of these objectives, and we will measure and monitor the progress of this plan against our defined performance measures in Appendix 1.

Chapter 1:
Key Actions 2025

The following actions relate to the Agency's six objectives, which guide our actions on an annual basis. Through these actions we will progress Ministerial Priorities (MPs), the implementation of our Reform Programme and our key statutory functions. Our 2025 key targets/performance measures are detailed in Appendix 1 of this plan.

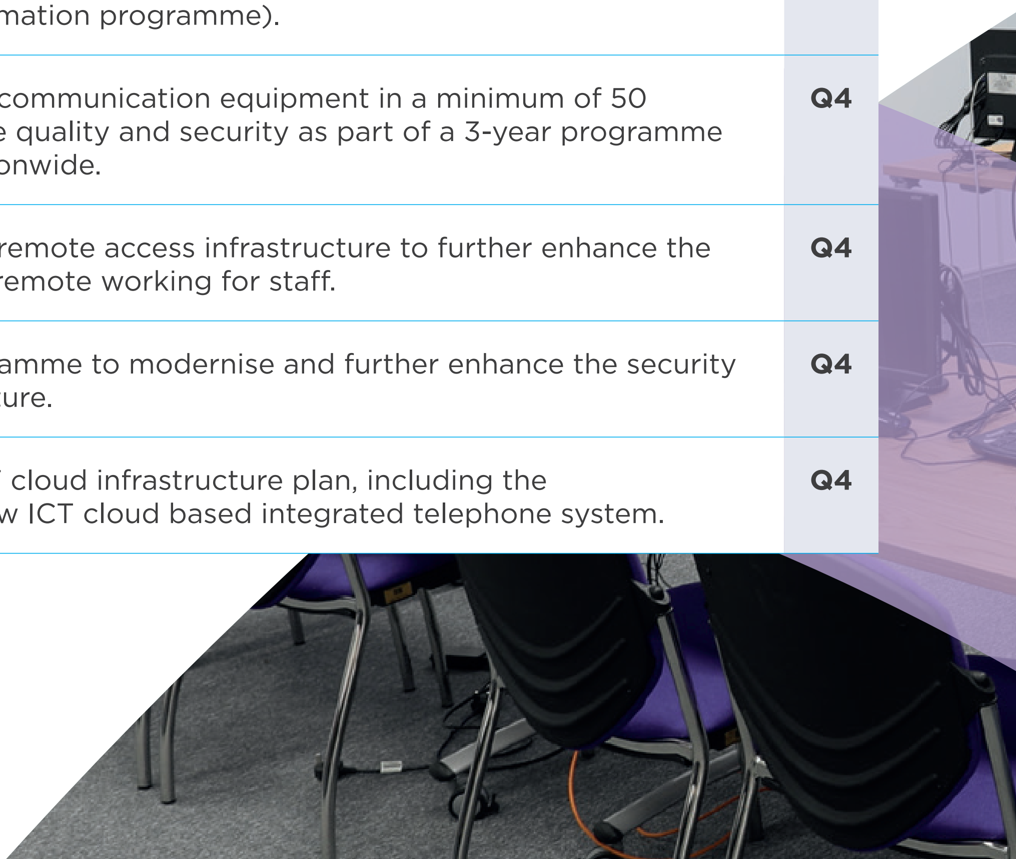
Objective 1: Strengthen recruitment and retention of a multidisciplinary workforce to better meet the needs of service users and provide a more supportive environment for staff.

Ref	Action	Due
1.1	MP2 Progress objectives of All Employers Forum for Social Work with a view to doubling the supply of Social Workers before 2026.	Q3
1.2	MP2 Increase the number of Social Work/Social Care posts via sponsorships, bursaries, apprenticeships by 3% in collaboration with Chief Social Worker.	Q2
1.3	MP2 Implement the national student placement coordination system through the Chief Social Worker's Office, to ensure 95% of graduates returning to the Agency post qualifying.	Q4
1.4	MP2 Deliver the Tusla Practice Teacher Course to new Practice Teachers to increase number of placements offered and build teaching skills, leadership and knowledge of staff.	Q1
1.5	MP2 Improve/streamline our graduate recruitment programme to recruit 90% of graduates.	Q2
1.6	MP2 Ongoing promotion of Special Care opportunities at external recruitment events and launch of 2025 Tusla recruitment open day programme within Special Care Units.	Q4
1.7	MP2 Build on Tusla's interaction with educational bodies and other third-party partners in order to launch a social care graduate campaign attracting graduates to Special Care opportunities.	Q3
1.8	MP2/4 Embed the Tusla Leadership Competency Framework providing leadership training and development to enable the Tusla Reform Programme, training an additional 10% of staff in 2025.	Q4

1.9	Lead the All Employers Social Care Forum to deliver a Social Care Apprentice Programme in 2025.	Q3
1.10	The Organisational Development (OD) Partnership Team will provide developmental support to 30 Networks in 2025, delivering integrated team working programmes and coaching/mentoring supports.	Q2
1.11	Complete all staff/culture survey engaging 50% of staff.	Q2
1.12	Coaching and mentoring available to 100% of staff in line with the Tusla People Strategy.	Q1
1.13	Tusla Change Network operational in each of the 30 Networks in line with the Tusla People Strategy.	Q2
1.14	Mediation skills available to 100% of staff across 30 Networks.	Q3
1.15	Continue to work with ICT to digitise and enable HR forms and processes.	Q4
1.16	Explore appropriate IT systems and solutions to support agile working and maximising work/office space in line with the Blended Working Policy and National Estates Strategy.	Q2

Objective 2: Ensure staff are supported, engaged and capable to undertake their roles, implement the Reform Programme and better respond to service user needs.

Ref	Action	Due
2.1	[MP1-8] Complete the implementation of the Tusla Case Management (TCM) system for remaining services in line with the 3-year Digital Transformation programme.	**Q4**
2.2	[MP1-8] Implement the next generation of the Tusla Portal to provide a new digital front door for referrals/submissions to our services (3-year Digital Transformation programme).	**Q4**
2.3	[MP1-8] Digitise the integration points between Child Protection and Alternative Care services on TCM (integrated digital solutions supporting the delivery of integrated services – 3-year Digital Transformation programme).	**Q4**
2.4	[MP2/4] Focus on the Employee Experience and development of HR systems and processes that lead to a 1% increase in retention of staff.	**Q2**
2.5	[MP2/4] Continue a programme of Listening Sessions with the OD Partnership Team across six regions and national services aligned with the Reform Programme.	**Q3**
2.6	[MP2/6/8] Continue to progress the objective of achieving a digital enabled modern workplace. In 2025, advance to 50% of the overall target to digitise all remaining manual corporate and national services related forms and processes (3-year Digital Transformation programme).	**Q4**
2.7	[MP6] Implement new ICT communication equipment in a minimum of 50 Tusla offices to enhance quality and security as part of a 3-year programme covering all offices nationwide.	**Q4**
2.8	[MP6] Implement new ICT remote access infrastructure to further enhance the security of mobile and remote working for staff.	**Q4**
2.9	[MP6] Deliver an ICT programme to modernise and further enhance the security of our server infrastructure.	**Q4**
2.10	[MP6] Deliver the 2025 ICT cloud infrastructure plan, including the implementation of a new ICT cloud based integrated telephone system.	**Q4**



2.11	[MP6] Deliver the 2025 ICT service delivery plan, including a technology refresh programme of all laptops (90% target in 2025) and the implementation of new modern service desk solution with improved self-service and automation.	**Q4**
2.12	[MP6/8] Develop policy and procedures in relation to emerging technologies, including the opportunities and risk associated with the potential use of artificial intelligence (3-year Digital Transformation programme).	**Q4**
2.13	[MP6/8] Deliver a pilot project on the use of emerging technologies in supporting the delivery of Tusla services (3-year Digital Transformation programme).	**Q4**
2.14	[MP8] Continue to digitise Children's Services Regulation (CSR) with a target of 50% of the service implemented by end of 2025 (3-year Digital Transformation programme).	**Q4**
2.15	Implement ICT enabled Performance Management system to 100% of staff in three Regions.	**Q3**
2.16	Deliver the Excellence and Innovation Awards programme across six Regions and National Services.	**Q4**

Objective 3: Ensure our services are structured and delivered to provide consistent, quality and integrated responses to those who use them.		
Ref	**Action**	**Due**
3.1	MP1 Launch (Q1) and deliver (Q4) a 2025 National Plan and Regional Plans for recruitment of foster carers in line with the Tusla Strategic Plan for Foster Care (2022–2025).	**Q4**
3.2	MP1 Review peer support pilot for new and inexperienced foster carers to inform future expansion.	**Q1**
3.3	MP1 Implement the new foster care initial placement allowance for new foster care placements (Tusla Strategic Plan for Foster Care (2022–2025)).	**Q1**
3.4	MP1 Implement the new mileage rate scheme for foster carers subject to agreement with Department of CEDIY (DCEDIY) (Tusla Strategic Plan for Foster Care (2022–2025)).	**Q4**
3.5	MP1 Open nine additional centres with a gain of 34 beds (Tusla Strategic Plan for Residential Care (2022–2025)) including: • three additional centres in Q1 • four additional centres in Q2 • two additional centres in Q3	**Q4**
3.6	MP3 Enhance the provision of therapeutic services at regional level in line with the Reform Programme.	**Q4**
3.7	MP3 As part of Tusla's commitment to Prevention and Early Intervention, Tusla will continue to strengthen, embed and support Prevention, Partnership and Family Support (PPFS) within the context of the Reform Programme.	**Q4**
3.8	MP3 Implement the 2025 actions of the Tusla Parenting Support Strategy 2022–2027, which includes establishment of one Parenting Hub in each of the six Tusla regions.	**Q4**
3.9	MP3 Support the parenting support geo-mapping project under the Supporting Parents Model Implementation Plan.	**Q1**
3.10	MP3 Recruit 30 European Social Fund Plus (ESF+) funded Parenting Support Advisor Roles in 2025 in line with the Supporting Parents Model Implementation Plan.	**Q4**

3.11	MP3 Conclude the review of Meitheal (the Tusla-led early intervention national practice model) (Q1) and implement recommendations of the review in line with the Reform Programme. (Q4)	**Q4**
3.12	MP3 Plan and deliver the expansion of the Home Visiting Programme for up to six additional Tusla Areas in line with home visiting budget allocated.	**Q4**
3.13	MP4 Finalise and launch report on Accommodation Pathways for Care Leavers, to include recommendations and initiatives to increase accommodation pathways for young adults leaving care (Tusla Strategic Plan for Residential Care (2022–2025)).	**Q1**
3.14	MP4 Ensure all eligible young people in aftercare will have an Aftercare Plan on reaching 18 years of age in line with the Tusla Strategic Plan for Aftercare (2023–2026).	**Q4**
3.15	MP4 Ensure young people and young adults eligible for an aftercare worker have an aftercare worker allocated (Tusla Strategic Plan for Aftercare (2023–2026)).	**Q4**
3.16	MP4 Finalise the interim review of the Tusla Alternative Care Strategies.	**Q1**
3.17	MP4 Tusla will continue to respond to the challenges in special care capacity by continuing to focus on the recruitment of additional staff to Special Care through targeted recruitment campaigns.	**Q4**
3.18	MP4 Tusla will expand the roll out of Violence, Harassment and Aggression (VHA) initiatives across all three special care sites to improve better psychological and physical safety for staff in conjunction with specific VHA initiatives detailed in Actions 6.4 and 6.5.	**Q4**
3.19	MP4 Tusla will work with DCEDIY on the implementation of any legislative changes from the review of the Child Care Act in line with the relevant legal and regulatory framework.	**Q4**
3.20	MP4 Tusla will implement the Special Care Action Plan (inclusive of the recommendations of the external review group) in response to the challenges in special care capacity.	**Q4**
3.21	MP4 Tusla will collaborate with key stakeholders to implement the recommendations of the external review group on Special Care.	**Q4**
3.22	MP4 Implement new model of care for Separated Children Seeking International Protection (SCSIP).	**Q2**

3.23	MP4 Provide additional oversight, assurance and monitoring of residential services, SCSIP services and Special Emergency Arrangements (SEAs).	Q4
3.24	MP5 Commission a Representative Service to support Unaccompanied Minors (UAMs) and SCSIP making their International Protection application.	Q4
3.25	MP5 Put in place an additional 40 residential places for UAMs and SCSIP, including: • two new registered emergency intake centres (20 beds). (Q3) • one transitional unit with International Protection Accommodation Services (IPAS) for young people who have aftercare eligibility. (Q2) • one registered centre for young people undergoing eligibility. (Q1)	Q3
3.26	MP6 Commence the restructuring of six regions and shared services in addition to the full transition from 17 Areas to 30 Networks in line with the Reform Programme, while sustaining and strengthening the Child and Family Support Network (CFSN) and related staff in line with the Reform Programme.	Q4
3.27	MP6 Commence implementation of the Local Integrated Service Delivery Implementation Plan.	Q4
3.28	MP6 Arising out of the Review of the Child Care Act 1991, implement Garda vetting process for early years regulatory registered providers.	Q1
3.29	MP6 Support People and Change Directorate in the development of a Tusla-wide process to undertake Garda vetting as part of the reforms arising from the Review of the Child Care Act 1991.	Q4
3.30	MP6 Documentation and guidance made available on the Early Years Inspectorate (EYI) website as relevant to the Early Years legislative requirement.	Q2
3.31	MP7 Implement Phase II Expansion of Barnahus South to include Waterford and South Tipperary in line with the Interdepartmental Group Barnahus Plan.	Q1
3.32	MP7 Complete the evaluation of Barnahus West under the Interdepartmental Group Barnahus Plan.	Q1

3.33	[MP7] Develop a plan for Tusla actions from the interagency recommendations arising from the Council of Europe reports to be published in 2025 on Communications, Scaling Up, Data Protection and Training in line with the Interdepartmental Group Barnahus Plan.	**Q4**
3.34	[MP8] Coordinate the 2025 deliverables of the Care Experiences Programme (CEP), led by the DCEDIY via engagement with the project governance structures.	**Q4**
3.35	[MP8] Participate in the two working groups being established by the DCEDIY for the development of a Single Quality Framework and Single Inspectorate and for early learning care, school-age care and childminding.	**Q4**

Objective 4: Strengthen service integration both internally and externally to better meet the needs of service users.		
Ref	**Action**	**Due**
4.1	MP3 Progress the 2025 commitments in the plan of agreed actions in response to the Spending Review of Tusla Funded Family Support Services.	**Q4**
4.2	MP3 Agree process to expand the Family Resource Centre (FRC) programme with DCEDIY (Q2) and complete expansion programme in line with budget allocated.	**Q4**
4.3	MP3 Participate in plans for the overall development of the Children and Young People's Services Committee (CYPSC) by developing and implementing up to four (subject to resources) Local Area Child Poverty Action Plan pilots in CYPSC areas under Ireland's EU Child Guarantee Action Plan.	**Q4**
4.4	MP3 Participate in plans for the overall development of CYPSC through the completion of recruitment/appointment of 27 whole-time equivalent (WTE) Grade V (total from Phase 1 and 2) CYPSC Project Support Workers.	**Q4**
4.5	MP3 Participate in plans for the overall development of CYPSC by working collectively with DCEDIY and CYPSC to consider the findings of the 'CYPSC Review' and identify recommendations for implementation subject to resources.	**Q4**
4.6	MP3 Participate with DCEDIY and CYPSC in the development of a successor policy to Shared Vision Next Steps.	**Q4**
4.7	MP4/6 Tusla is committed to continuing engagement with DCEDIY in relation to legal and policy reform and development in 2025, i.e., Child Care (Amendment) Bill 2025, Guardian ad Litem (GAL) National Service, Children First Campaign, Kinship Care, and Young Ireland strategy.	**Q4**
4.8	MP5 Jointly launch and implement the following joint protocols: • Section 12 Protocol. • Missing Children in Care Protocol. • Specialist Interviewing Protocol.	**Q2**
4.9	MP7 Assist in partnership with DCEDIY to complete the review of the Birth Information and Tracing (BIT) Act 2022.	**Q4**
4.10	MP8 Complete the review of An Garda Síochána (AGS)/Tusla Children First Joint Working Protocol (2017).	**Q2**

4.11	MP8 Jointly launch and implement the Joint Data Sharing Agreement (AGS/ Tusla Children First Joint Working Protocol).	**Q4**
4.12	MP8 Continue to reduce waiting times for tracing requests.	**Q4**
4.13	Implement revised Health Service Executive (HSE)/Tusla Joint Protocol for children and young people with complex needs.	**Q4**
4.14	Progress the Tusla plan for revision and extension of TESS service provision following publication of the Organisation for Economic Co-operation and Development (OECD) Delivering Equality of Opportunity in Schools (DEIS) Review by conducting stakeholder engagements on published OECD review.	**Q1**
4.15	Continue with OECD peer learning project in progression of the Tusla plan for revision and extension of TESS service provision.	**Q1**
4.16	Partner with Department of Education, OECD, the Economic and Social Research Institute (ESRI) and International Network for School Attendance (INSA) to develop a data strategy to underpin policy and practice development in progression of the Tusla plan for revision and extension of TESS service provision.	**Q3**
4.17	Deliver the TESS strategic plan to improve Traveller and Roma attendance, participation and retention under the Traveller and Roma Education Strategy (TRES) through the recruitment of a TESS/TRES team.	**Q1**
4.18	Deliver the TESS strategic plan to improve Traveller and Roma attendance, participation and retention under the TRES through engagement with key stakeholders on the strategic plan.	**Q1**
4.19	Monitor and review progress and report under National Traveller Roma Inclusion Strategy II (NTRIS II) in line with the TESS strategic plan to improve Traveller and Roma attendance, participation and retention under the TRES.	**Q3**
4.20	Publish a Code of Behaviour to progress the second year of TESS five-year action plan to improve school attendance.	**Q1**
4.21	Launch a national school attendance awareness campaign to progress the second year of TESS five-year action plan to improve school attendance.	**Q3**
4.22	Progress the online application R1 form as part of the newly amended Statutory Instrument (SI) to continue to improve governance structures in AEARS.	**Q2**
4.23	Document within a governance framework AEARS roles and responsibilities.	**Q3**

Objective 5: Strengthen visibility of Tusla services in communities across Ireland and build trust and confidence in our services.		
Ref	**Action**	**Due**
5.1	MP8 Agree successor strategy to the Child Safeguarding Statement Compliance Unit (CSSCU) Strategy 2018–2023 by: 1. Review CSSCU Strategy 2018-2023. (Q1) 2. Completion of Successor CSSCU Strategy and commencement of implementation. (Q2)	**Q2**
5.2	Implementation of 'Acknowledging of Tusla Funding Guidelines' by all Tusla funded agencies.	**Q1**
5.3	Commence implementation of Tusla Communications Strategy 2025–2026.	**Q1**

Objective 6: Continue to have effective people, processes and systems in place to meet our statutory and regulatory requirements and embed a culture of continuous service improvement.		
Ref	**Action**	**Due**
6.1	MP1-6 Deliver the 2025 data quality actions under the 3-year Data Management programme.	**Q4**
6.2	MP1-6 Deliver the 2025 analytics and business intelligence actions under the 3-year Data Management programme.	**Q4**
6.3	MP4 Ensure continued 100% compliance of reporting of Health and Safety Authority (HSA) reportable incidents.	**Q4**
6.4	MP4 Continued delivery of a specialist and targeted training package in VHA for sectoral groups within Tusla.	**Q4**
6.5	MP4 Implement findings of recommendations in relation to new safety pods in special care units.	**Q4**
6.6	MP6 Deliver the 2025 information security (including cybersecurity) actions under the 3-year Data Management programme. This includes achieving ISO 27001 Information Security certification.	**Q4**

6.7	MP6 Implementation of extended early years enforcement powers arising from the Review of the Child Care Act.	**Q4**
6.8	MP6-8 Deliver a new centralised paper file archive service in line with the 2025 Records Management actions of the 3-year Data Management programme.	**Q4**
6.9	MP6-8 Implement an electronic document system for corporate and other non-case-related files under the 2025 Records Management actions of the 3-year Data Management programme.	**Q4**
6.10	MP6-8 Complete the digitisation and indexing of the remaining historical adoption-related records as part of the 2025 Records Management actions of the 3-year Data Management programme.	**Q4**
6.11	MP6-8 Develop an updated proposal and budget requirements for further initiatives that can be progressed to advance the records-related Ryan Report actions (Actions 75 and 76) in relation to records under our control.	**Q4**
6.12	MP8 Support implementation and change management of the digitisation of the services in CSR, including childminding.	**Q4**
6.13	Implement 2025 actions within Tusla Research strategy.	**Q4**
6.14	Mandatory training offered to 100% of employees to increase awareness of our obligations under the Public Sector Equality and Human Rights Duty and ongoing assessment of the ability of our services to actively promote equality, protect human rights and eliminate discrimination.	**Q4**
6.15	Finalise roadmap for implementation of a Quality Management System (QMS) aligned to ISO 9001:2015.	**Q4**
6.16	Establish a digital learning programme through eLearning, virtual training and other resources managed through HSeLanD in relation to strengthening local financial governance and internal controls under Structure Reform in collaboration with Workforce Learning and Development (WLD).	**Q4**
6.17	Publish the Agency's Corporate Procurement Plan 2025–2027.	**Q2**
6.18	Data Processing Impact Assessments (DPIAs) completed by Information Owners with support from the Data Protection Unit (DPU) for all new policy process and system changes where required and prioritised for completion.	**Q4**

6.19	Third party data-sharing agreements in place by Information and Contract Owners with support from the DPU where personal information is shared with a new third party prior to sharing. Continue the implementation of Data Privacy Assessments (DPAs) on third parties by: • Finalising the amended DPA Policy, process and procedure, and technical and organisational measures, and minimum control requirements in consultation with ICT. • Information Owners (National Directors) and their delegated lead for delivering a service and/or function to lead on implementation of Third-Party Sharing arrangements with support from the DPU.	**Q4**
6.20	Capital Plan 2025 approved by DCEDIY/Board.	**Q1**
6.21	Develop Climate Action Plan for Estates.	**Q4**
6.22	Develop and agree outcome measures on Tusla Outcomes Framework in line with the Reform Programme.	**Q4**

Chapter 2: Financial Framework

Overview

This chapter sets out the financial framework within which the Agency will operate in 2025. It also sets out the prioritised initiatives in 2025, the capital expenditure plan and the financial risks that the Agency faces for 2025.

The Agency's gross non-capital determination for 2025 is €1,255.713m (includes €59.762m from Department of Education). This will be funded in part by an estimated €18.871m in appropriation in aid income from superannuation and pension-related deductions. Therefore, the Agency's net non-capital determination for 2025 is €1,236.842m.

The Agency will maintain good oversight on the management of the allocation to ensure that there is the least possible risk of overspend in 2025. Tusla received a supplementary allocation of €80.66m in 2024, driven by the following demand-led services: Separated Children €29m, Disability costs attributable to HSE €13m, Court directed GAL costs €5m, and mainstream care costs of €34m.

Based on the current trends being experienced and Tusla's statutory duty to provide services for Separated Children as well as mainstream care, we do not expect a reduction in demand for these services in 2025, resulting in continued pressure to remain within budget. However, Tusla will consult with the Minister and Department officials to agree on any measures for corrective action regarding compliance with statutory obligations and service delivery proposals.

In 2024, the Agency achieved cost containments of €28m, which will be sustained into 2025. In addition, we are targeting new cost containments of €23m in 2025 which would result in total cumulative benefits of circa €51m by the end of 2025 despite the challenging environment for these services.

2025 Budget Plan and Projected Service Funding

The Agency received an additional €132.686m of revenue funding (excluding capital) for 2025 under the main A3 Subhead (€75.153m) and E4 SCSIP (€57.533m) from DCEDIY, and the Business Plan is developed on the basis that services will be delivered within the cash envelope available in 2025. However, the Agency draws attention to the increased number of children coming into care that require high-cost services, which is expected to continue to create significant challenges for the delivery of the Business Plan within allocation for 2025. Tusla will continue to implement tight controls to manage its allocation effectively.

The Budget Plan for 2025 is to provide funding (rounded to nearest million) across the following key areas:

- €23m will be allocated to address the existing demand-led deficits rolling forward from 2024. This relates to the full-year cost of initiatives commenced in 2024 or existing overspends not met by the additional funding in 2024. It is principally in the area of Private Residential Provision.
- €36m will be allocated against existing service provision areas, where cost increases have been agreed or are unavoidable, including €10m re increased foster care rates, €13m re union-agreed pay awards, and the balance going towards pension cost growth and potential Section 56 Workplace Relations Commission (WRC) negotiated increases.
- An additional €17m is to be allocated against other priorities in 2025, including unallocated cases, new Network Managers, additional statutory residential units, Special Care, foster care supports and for various projects including FRC expansion, Barnahus, CYPSC, Alternative Care Inspection and Monitoring Service (ACIMS) and Practice Assurance and Performance Systems (PAPS).
- An additional €57m has been allocated under Subhead E4 and this will be used in respect of SCSIP excluding Ukraine.
- Additional funding of €4.4m is expected from the Department of Education re TESS, School Completion Programme (SCP) and AEARS, bringing the total allocation from €55.4m in 2024 to €59.8m in 2025. €1.4m of this 2025 allocation is funded under the Dormant Account funding programme.
- Other sources of funding under various separate subheads, such as C5 CYPSC, FRC, European Social Fund (ESF) and Family Support, C9 Home Visiting, and B8 Dormant Account funding, have been allocated an additional €5.3m for 2025.
- The B5 Early Years subhead has remained unchanged for 2025 at €11m.
- The same funding as 2024 of €31.5m has been allocated in 2025 under Subhead E5 for ongoing supports to those fleeing war in Ukraine.

A summary of the above is set out in Table 1.

Table 1: Indicative allocation of 2025 funding by subhead

	A3 Main DCEDIY Subhead	B05 (Early Years)	Other Subheads (C5, C9, B8)	E4 (International Protection)	E5 Ukraine	Vote 26 Dept of Education	Total Tusla Allocation 2025
	€m	**€m**	**€m**	**€m**	**€m**	**€m**	**€m**
Pay	400.532	9.649	0.000	6.147	4.618	18.752	**439.698**
Pensions	25.445						**25.445**
Total Pay	425.977	9.649	0.000	6.147	4.618	18.752	**465.143**
Foster Care	148.556	0.000	0.030	0.000	0.000	0.000	**148.586**
Residential Care	225.097	0.000	0.020	64.386	0.000	0.000	**289.503**
Special Care	2.278	0.000	0.000	0.000	0.000	0.000	**2.278**
Aftercare	23.319	0.000	0.917	0.000	0.000	0.000	**24.236**
Child Protection and Welfare	1.247	0.000	0.520	0.000	0.000	0.000	**1.767**
Family Support Services	147.691	0.000	12.455	0.000	0.000	0.000	**160.146**
Birth information Tracing and Adoption	2.503	0.000	0.000	0.000	0.000	0.000	**2.503**
Legal Costs (excluding GAL related costs)	17.204	0.000	0.000	0.000	0.000	0.000	**17.204**
GAL & GAL Legal Costs	15.998	0.000	0.000	0.000	0.000	0.000	**15.998**
Administration Costs	41.933	0.000	0.000	0.000	0.000	0.000	**41.933**
Other Non-Pay	16.998	0.000	0.060	0.000	0.000	0.000	**17.058**
Early Years Inspectorate	0.000	1.468	0.000	0.000	0.000	0.000	**1.468**
TESS and AEARS	0.000	0.000	0.000	0.000	0.000	41.010	**41.010**
Ukraine Supports	0.000	0.000	0.000	0.000	26.880	0.000	**26.880**
Total Non Pay	642.824	1,468	14.002	64.386	26.880	41.010	**790.570**
Total Current	1,068.801	11.117	14.002	70.533	31.498	59.762	**1,255.713**
Capital	28.750	0.000	0.000	0.000	0.000	0.000	**28.750**
Total Current and Capital	**1,097.551**	**11.117**	**14.002**	**70.533**	**31.498**	**59.762**	**1,284.463**
2024 Allocation	1,011.148	11.116	8.686	13.000	31.498	55.384	**1,130.832**
Increase in 2025	86.403	0.001	5.316	57.533	0.000	4.378	**153.631**

Appendix 2 *contains details on the Financial Framework for 2025.*

Financial Profiling and Reporting

Tusla Finance has invested significant resources into the development of improved reporting processes in 2024, which has given better insight and timeliness of information for users. We will continue to work with the stakeholder group in 2025 to identify and implement further improvements.

Tusla will continue to report on expenditure against budget and cash flow throughout 2025. Tusla will submit to the DCEDIY a 2025 budget profile broken down by month, in line with the approved level of expenditure, detailing gross, appropriations in aid and other income.

In 2025, particular attention will continue to be paid to the separation of the pay and non-pay profiles, including identification of temporary staff requirements (agency costs) within the profiles. Detailed workings will be done to accurately estimate the expenditure/drawdowns occurring under both categories, having regard to timing and commitments.

In 2025, Tusla will continue to provide monthly reports to the DCEDIY setting out spending to date. These reports will highlight variances from the start of year profile and identify emerging cost pressures. A narrative setting out the context and explanation for any variances from cash profiles will also be provided.

Tusla is continuing to work on enhancement to financial reporting for the purpose of providing more granularity in terms of the breakdown of grants expenditure by the nature of service provided.

Tusla will also submit a monthly budget profile for 2025 to the Department of Education in respect of the €59.762m funding for TESS, SCP and AEARS and will report monthly on spending to date.

Tusla implemented the HSE's Integrated Financial Management System (IFMS) in 2023 in line with Department of Public Expenditure, NDP Delivery and Reform (DPENDR) strategy. Implementation issues delayed the delivery of some features, including reporting, so functionality improvements will continue to be delivered into 2025.

Capital Expenditure 2025

The 2025 allocation for capital expenditure is €28.75m, an increase of €11.25m over the €17.5m allocation in 2024. Details of the planned capital expenditure are included in Appendix 2.

Chapter 3: Tusla Workforce

Overview

This chapter outlines the priorities for Tusla People and Change incorporating the People Strategy objectives and is fully aligned with the requirements articulated in the Performance Statement, and the high-level priorities for the Agency in 2025.

Tusla People Strategy

The Tusla People Strategy 2025–2027 will be implemented through the 2025 Business Plan objectives. Our clear commitment is to engage, develop and value our workforce to deliver the best possible care and services to the people who depend on them. We also know from evidence that staff who are valued, supported in their development and treated well improve services and overall performance.

The People and Change team will lead, facilitate and support many of the activities described in the Strategy, by working in partnership with colleagues across the Agency to support delivery of Ministerial Priorities. The People and Change Directorate will work as an enabler for wider Tusla reform with a key focus on practice, structure and culture. Improved leadership and people management is the responsibility of all staff, supported by implementation of the Tusla Leadership and Management Development Academy.

By working together on the implementation of the Tusla Business Plan we will continue to reform our services and empower staff to have pride and confidence in our ability to deliver excellence to children and families in our communities.

Among the key strategic priorities are the following:

Building a Great Place to Work

Our ambition in 2025 is that people are proud to work in Tusla and stay with us to build their career. We will continue to promote the Agency as an employer of choice, attracting new talent and implementing initiatives to retain current employees. We will continue to create opportunities for all our colleagues to have a forum to provide feedback.

Based on quantitative feedback captured in Tusla's inaugural Employee Engagement survey, and qualitative feedback captured in Listening and Planning sessions held across the Agency, key employee engagement initiatives are developed for implementation over the next 12 months. These initiatives will specifically relate to the themes of values and recognition, health and wellbeing, intention to stay and employee advocacy and leadership behaviour. An OD Partnership Team will work proactively across the Agency to support implementation and delivery and ensure a high-performing workplace.

Planning for the Future

Cross-sectoral engagement supports a national approach to strategic workforce planning for the sustainability of the social care system. Tusla is working collaboratively with our stakeholders and education providers in developing an effective Workforce Planning Network to enable us to take a longer-term approach to workforce planning/workforce supply in Ireland.

The variety of issues facing social work and social care professions are multifaceted and there is no single solution. Tusla established the All Employers Forum (Social Work & Social Care) to develop a plan for social work and social care workforce planning through a coordinated response.

In 2025, Tusla will continue to lead and support the work of the All Employers' Forum to increase supply of social work/ social care via sponsorships, bursaries, and apprenticeships in collaboration with stakeholders.

Recruiting our People

In 2025, we will continue to strengthen an enhanced annual programme of events to attract our workforce of the future and promotion of Tusla as a great place to work, where diversity is celebrated. There will be ongoing review of recruitment processes to ensure effectiveness and responsiveness to meet our needs.

A new Competency/Capability Framework will be launched with the purpose of describing the behaviours that will be key to attracting the right candidate for a role and as a resource for Tusla staff in the execution of their role at all levels within the Agency. Staff will be recruited in accordance with our pay and numbers strategy, currently set at 5,825.

Retaining our People

In 2025, innovative and collaborative ways of working developed in 2024 will be strengthened to allow us to make the best use of our talented people and encourage them to stay and build their career in the Agency.

A critical analysis of the current career progression process will be undertaken to identify areas for improvement. Clear, defined career pathways will be created with improved transparency on internal career opportunities, with all vacancies communicated to all staff to create equal access to opportunity.

Initiatives to celebrate employee success will be implemented in 2025 to demonstrate recognition and value of their contributions. A dedicated space on the newscast will be developed to publish achievements: for example, long-service anniversaries and team achievements.

Developing Our Skills and Capabilities

Development plans and coaching supports will enable all employees for success. In 2025, we will continue to offer a coaching programme to all employees to help staff realise their potential and make the most of their career with Tusla. We will make sure that all employees have a tailored development plan in place for the coming 12 months to reach their potential.

We will continue to provide and promote opportunities for professional development by communicating existing programmes and continually reviewing and expanding offerings (where feasible) to help to create a learning culture.

Leading Our Teams

In 2025, through a programme of Listening Sessions, Tusla will strengthen the relationship between the Executive Management Team (EMT) and employees, providing EMT with greater visibility and access to staff in frontline services. Tusla will create a cohesive communication channel between EMT and staff with the issuing of communications to employees from EMT after each employee engagement activity, such as pulse and engagement surveys. In 2025, there will be continued roll-out of participation in our Leadership & Management Academy to practice-based leaders across the agency for leadership standards, practice leadership and succession management to be further developed.

Multidisciplinary team working will be supported and enabled through the Tusla Reform Programme.

Creating a Culture of Health

Our aim is to have a health and wellness culture that informs all our key HR processes and procedures. In 2025, we will increase awareness of Tusla's wellbeing support services and make certain that there is ease and equity of access to services by collating ongoing initiatives in one place and proactively communicating wellbeing offerings to enhance retention and ensure a health and wellness culture.

Being a 'Change Able' Organisation and Enabling Reform

In 2025, we will continue to build an understanding of changes within Tusla, and, critically, why the changes are happening. We will improve communications by the introduction of guides in advance of new procedures and protocols being implemented. We will utilise Tusla's Change Champion Network to assist in developing employees' understanding of their connection to Tusla's strategy, by issuing updates on progress with the strategy and the objectives over the next year, to enable effective change in the delivery of organisational redesign and improved services.

Appendix 1:
2025 Key Targets and Performance Measures

AEARS	• Online application R1 form will be progressed. • Governance framework will be documented.
Alternative Care	• 90% of our children in care will be placed in foster care. • 100% of foster carers will receive the initial placement allowance for new foster care placements. • 100% of new or inexperienced foster carers will have access to peer support from experienced foster carers. • 100% of eligible foster carers will receive the revised mileage allowance as agreed in the care plan. • Nine additional children's residential centres will be opened with a gain of 34 beds. • 100% of eligible young people in Aftercare assessed as needing an aftercare worker will have one allocated before reaching 18 years of age. • At least 90% of young people in receipt of an aftercare service will have an aftercare plan.
Barnahus	• Barnahus South service will be extended to Waterford and South Tipperary.
Birth Information and Tracing	• Waiting times for tracing requests will continue to be reduced.
Children's Residential Services (CRS)	• Tusla will work with DCEDIY on a quarterly basis on upcoming legislative changes to the Child Care Act and on future changes required. • A working group will be established to complete options appraisal for the development of a single special care campus. • Tusla will implement the 2025 actions from the Special Care Action Plan (including recommendations of the external review group on special care, and recommendations that relate to Departments/other state agencies will be highlighted to them). • Tusla will engage collaboratively with DCEDIY as part of an Emergency Group on Special Care to ensure a shared understanding of the efforts being taken to increase capacity in Special Care, and collective analysis will be undertaken to understand the complex issues which need to be addressed in the immediate, short and medium term in an effort to enable timely admission to special care for young people subject to a High Court order.
Communications	• 100% of Tusla funded agencies will be informed of their requirement to acknowledge Tusla funding in line with guidelines and will confirm same on their Service Level Agreement 2025. • 100% of key performance indicators (KPIs) in the Communications Strategy for 2025 will be achieved at national and regional levels.

Children's Services Regulation (CSR)	• A Garda vetting application and process system will be established and throughput KPIs will be reported on a quarterly basis from Quarter 2. • EYI policy will be amended and implemented to reflect the new powers outlining the roles and responsibilities of individuals and committees. • Change management process will be implemented to align with the ICT digitisation of EYI including childminding. • Guidance and FAQ will be published on the EYI website. • CSR delegates will be appointed to the working groups established by the DCEDIY.
CSSCU	• Review of CSSCU Strategy 2018-2023 complete. • New CSSCU Strategy 2025-2027 will be published.
Data Protection and Freedom of Information	• 100% of prioritised DPIAs will be completed by the target date. • 100% of prioritised DPAs on third parties will be completed by the target date.
Estates	• DCEDIY/Board approval for Capital Plan 2025 will be granted. • Climate Action Plan will be delivered.
Financial Compliance and Oversight	• A minimum of one online training module will be developed.
FRCs/CYPSCs	• Five additional FRCs will be included in the FRC Programme. • CYPSC project support will be in place for 100% of local CYPSCs.
Health and Safety	• There will be a 20% reduction in VHA metrics in comparison to 2024 figures. • There will be 100% compliance in reporting of VHA. • 1,000 additional VHA training places will be offered to 100% of special care staff and 80% of mainstream staff. • New safety pods in special care units will be introduced.
ICT	• There will be progress to 95% (from approx. 90%) of all children and families being supported by integrated systems (Portal and TCM). • We will continue to digitise the Early Years/Children's Services Regulation, with a target of 50% of the service digitised by end of 2025. • An additional 25% of current paper forms used by all services in Tusla will be digitised in e-Forms or supporting systems. • 50 Tusla offices will have new ICT communication equipment implemented. • We will achieve a 90% security score against CIS standard. • 90% of all laptops will be refreshed. • 4 of 4 data quality actions will be achieved as per the 3-year Data Management programme. • 1 of 1 analytics and business intelligence action will be achieved as per the 3-year Data Management programme. • ISO 27001 Information Security certification will be achieved. • 5% of all historical paper files will be indexed and transferred to Tusla's new commissioned archive contracted service (carried over from 2024). • There will be progress to 100% (from approx. 85%) of paper-only historical adoption records digitised and indexed.

Joint Protocol	• The revised HSE/Tusla Joint Protocol for children and young people with complex needs will be implemented. • Revised AGS/Tusla Joint Protocols will be implemented.
Parenting Supports	• A Parenting Hub will be in place in each Tusla region.
Public Sector Duty	• Mandatory training on Public Sector Duty will be offered to 100% of staff on HSeLanD.
Recruitment and Retention/People & Change	• The apprenticeship cohort for Social Workers will be doubled from 2024. 20 sponsorships/bursaries will be available for students on Masters degree programmes. • The number of Social Work/Social Care posts will increase by 3%. • A minimum of 12 (monthly) recruitment events will be attended to promote Special Care opportunities. • A Social Care graduate campaign will be launched. • Retention rates in Special Care will be at 90%. • 1% increase in retention of staff is achieved. • 95% of graduates will return to the Agency post-qualifying. • Tusla Practice Teacher Course will be delivered to 100% of new practice teachers. • 90% of graduates will be recruited through the Graduate Recruitment programme. • 10% of staff will be trained in Tusla Leadership Competency Framework in 2025. • Social Care Apprentice programme will be in place. • Coaching skills training will be provided to 100% of Change Champions to support enablement of Reform Programme. • 50% of staff will complete Culture survey. • 100% of staff will have coaching/mentoring available. • Mediation skills will be available to 100% of staff. • 25% of HR forms will be digitised. • Review of appropriate IT systems for agile working will be completed.
Research	• Care Experiences Programme deliverables will be progressed. • Tusla Research Strategy actions will be progressed.
SCSIP	• 40 additional residential places will be introduced for UAMs and SCSIP. • Applications for international protection by separated/unaccompanied children will be made by the commissioned service.
Standards and Outcomes	• The necessary components of a QMS for the Reform Programme will be implemented. • Tusla Outcomes Measurement Framework will be agreed.
Structural Reform	• KPIs will be achieved in line with the Local Integrated Service Delivery implementation plan.
TESS	• 100% of 2025 TESS-led strategic actions under the TRES will be implemented.
Therapeutic Services	• Therapeutic services at regional level will be enhanced in line with the Reform Programme.

Appendix 2: Financial Framework (Supplementary)

Overall Funding for 2025

Net Non-Capital Determination

The Agency's Gross Non-Capital determination for 2025 is €1,255.713m (includes €59.762m from Department of Education). This will be funded in part by an estimated €18.871m in appropriation in aid income from superannuation and pension-related deductions. Therefore, the Agency's net non-capital determination for 2025 is €1,236.842m.

The indicative make-up of the 2025 financial allocation in respect of Net Non-Capital is outlined in Table 2.

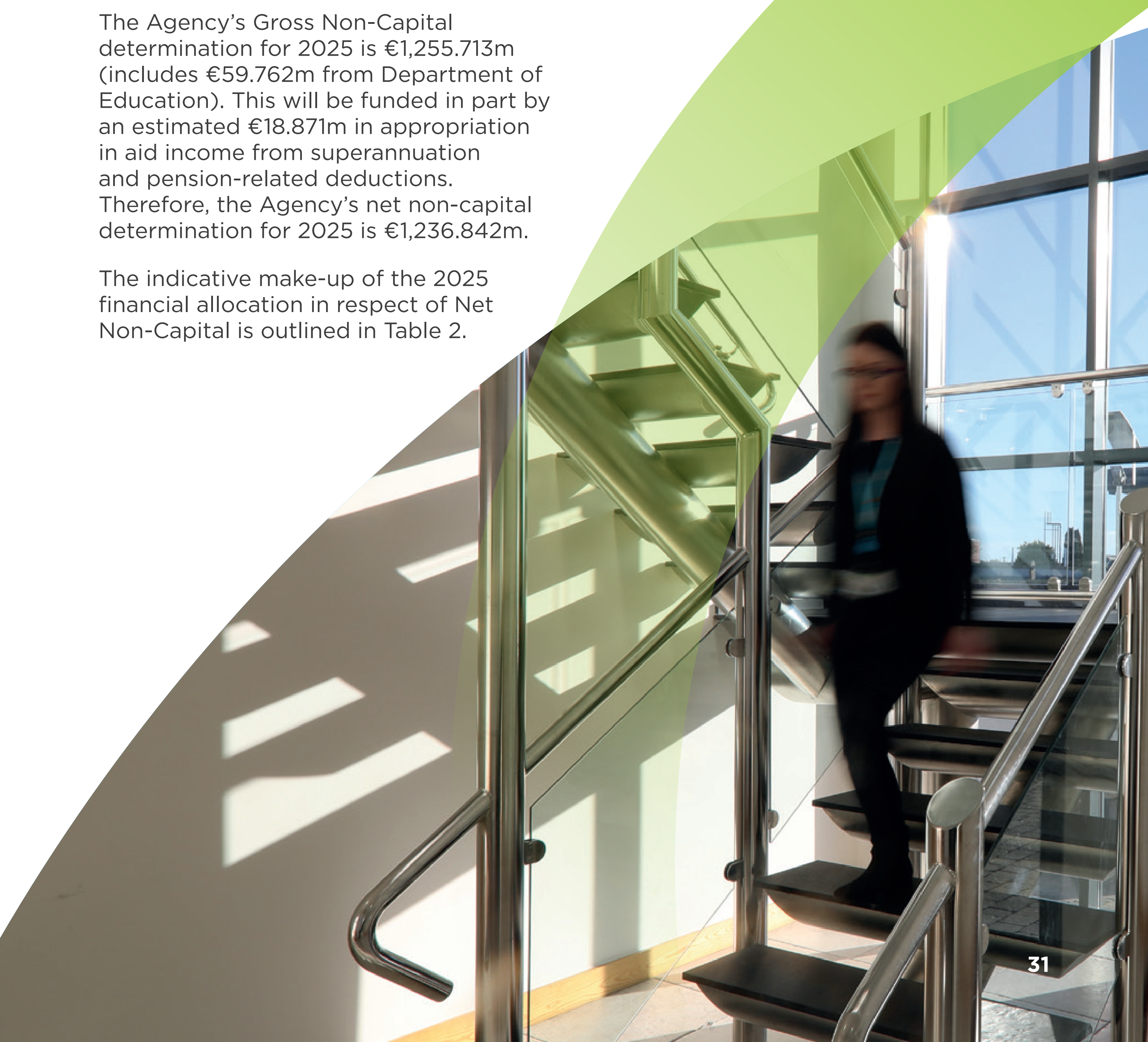


Table 2: Financial allocation in respect of revenue for 2025			
	Source of Funding		Total Tusla Allocation 2025 €m
Pay			439.698
Pensions			25.445
Total Pay			**465.143**
Foster Care			148.586
Residential Care			289.503
Special Care			2.278
Aftercare			24.236
Child Protection and Welfare			1.767
Family Support Services			160.146
Birth Information Tracing and Adoption			2.503
Legal Costs (excluding GAL related costs)			17.204
GAL & GAL Legal Costs			15.998
Administration Costs			41.933
Other Non-Pay			17.058
Early Years Inspectorate			1.468
TESS and AEARS			41.010
Ukraine Supports			26.880
Total Non-Pay			**790.570**
Gross Non Capital Allocation	DCEDIY Main A3	€1,068.801m	**1,255.713**
	DCEDIY E4 Int. Protection	€70.533m	
	Dept of Ed Vote 26	€59.762m	
	DCEDIY Ukraine	€31.498m	
	DCEDIY Other Subheads	€14.002m	
	DCEDIY Early Years	€11.117m	
Appropriation in Aid			**-18.871**
Net Non Capital Allocation			**1,236.842**

DCEDIY Subhead A3

The Gross Non-Capital allocation under the DCEDIY Main A3 subhead will increase by €75.153m from €993.648m in 2024 to €1,068.801m in 2025.

Department of Education Vote 26: TESS, SCP and AEARS

The allocation for 2025 relating to TESS, SCP and AEARS from the Department of Education will amount to €59.762m: an increase of €4.378m over the allocation of €55.384m in 2024.

Table 3: Other subhead funding 2025

Subhead	Description	€m
C5	ESF	3.963
C5	Counselling and Therapeutic	1.500
C5	CYPSC Programme	1.080
C5	Healthy Ireland	0.850
C5	CYPSC Coordination	0.930
C5	Therapeutic Leads	0.884
C5	St Ultan's	0.310
C5	**C5 Subtotal**	**9.517**
C9	Home Visiting	2.250
C9	**C9 Subtotal**	**2.250**
B8	Alternative Care	0.667
B8	Parent Support	0.293
B8	Barnahus	0.520
B8	Educational Champions	0.300
B8	Programme for Engaging with Traveller Organisations	0.395
B8	Employment Scheme Project	0.060
B8	**B8 Subtotal**	**2.235**
Total	**Other Subheads**	**14.002**

Subhead B5 – Early Years

Funding under Early Years Subhead B5 will be €11.117m for 2025.

Other Sources of Funding

Tusla also received additional allocations of €5.316m in 2025 under other subhead funding sources, which brings the allocations to €14.002m, as set out in Table 3.

Capital Provision

Provision has also been made for capital expenditure by the Agency during 2025 of up to a maximum of €28.75m; details are set out in the Capital Expenditure section below.

Expected Outturn for 2024

Tusla is projecting an overspend of c.€81m against the original budget allocation for 2024 based on its accruals-based management accounting, which was met through a Supplementary Allocation in 2024.

The breakdown of that forecast overspend is €55m overspend on mainstream services funded by the DCEDIY, €29m overspend re SCSIP services funded by DCEDIY and a €3m underspend against the Department of Education allocation for TESS, SCP and AEARS services. The overspend is being driven by demand-led pressures in the areas of Private Residential, SCSIP and GAL services.

Impact of Ukraine Crisis

Additional expenditure relating to the provision of supports and services to those fleeing the war in Ukraine are forecast to cost Tusla in the region of €32m, meaning Tusla is expected to spend its full original allocation in this area in 2024.

Table 4 sets out the forecast outturn and variance against original budget by expenditure type for 2024, with adjustment for supplementary allocations.

Table 4: Expected outturn for 2024

		2024			
AFS	**AFS Summary Category**	**Full Year Forecast €m**	**Full Year Budget €m**	**Forecast Variance €m**	**Forecast Variance %**
Pay	Basic	330.886	354.916	-24.030	-7%
	Employers PRSI	36.046	34.258	1.788	5%
	Agency	15.698	0.114	15.584	13648%
	Sat/Sun/Public Holidays	5.032	6.040	-1.007	-17%
	Overtime	3.356	0.215	3.141	1463%
	On Call	2.428	1.749	0.679	39%
	Night Duty	2.227	2.154	0.073	3%
	Allowances	1.695	2.140	-0.445	-21%
	Arrears	0.666	0.003	0.663	25078%
	Secondment Pay	-1.042	-0.324	-0.718	222%
	Pension Pay	22.702	19.445	3.257	17%
Pay Total		**419.695**	**420.710**	**-1.015**	**0%**
Non-Pay	Private Residential and Foster Care	288.583	223.776	64.806	29%
	Grants to Outside Agencies	202.662	199.563	3.099	2%
	Foster Care & Other Allowances	131.948	129.748	2.200	2%
	Other Non-Pay	70.994	67.503	3.491	5%
	Legal	37.433	30.502	6.931	23%
	Staff Travel	12.742	10.470	2.272	22%
Non-Pay Total		**744.362**	**661.562**	**82.800**	**13%**
Income		-3.467	-2.298	-1.169	51%
Superann/PRD Income		-18.870	-18.870	0.000	0%
Net Expenditure Outturn before Supplementary		**1,141.720**	**1,061.104**	**80.616**	**8%**
Supplementary Allocation 2024			80.660	-80.660	-100%
Net Expenditure Outturn after Supplementary		**1,141.720**	**1,141.764**	**-0.044**	**0%**

Key Outturns

- **Pay Costs –** The underspend principally arises due to time-related savings as staff numbers increased gradually over 2024 and have not reached the full affordable WTE complement.
- **Independent Placement Provision - Residential Care –** Children with increasingly complex needs continued to come into care in 2024 and this created additional demand for specialist residential care placements for these children, particularly in the area of Special Emergency Arrangements.
- **Disability Costs due from HSE –** This overspend includes c.€13m due from HSE for the support of disability cases in line with the requirements for cost sharing under the Joint Protocol on Disability Services.
- **Special Care –** A number of Special Care placements during 2024 necessitated an out of state placement (in the UK) and could impact 2025 costs also.
- **Separated Children Seeking International Protection (Ukraine & other countries –** The Agency continued to face unprecedented growth in demand for SCSIP services in 2024, which again is expected to continue into 2025.
- **Grants to Outside Agencies –** The deficit on grants is made up of €1m related to SCSIP grants arising due to the opening of additional units with the community and voluntary sector; young people are being moved to these new placements from the more expensive SEA placements, which hence has a favourable effect on the overall deficit; and c.€2m related to urgent regional service demand pressures.
- **Legal –** Legal costs at €37m are projected to be overspent against a budget of €31m by €6m in 2024. There is continued usage of both GALs and legal costs associated with GALs in 2024, which is the significant factor contributing to an overall forecast deficit on GAL cost of €5m for 2024. This expenditure has been demand-led as the service is commissioned by the Courts.
- **Other Non-Pay & Travel –** Other non-pay costs are projected to be overspent by c.€4m at this point for 2024. Tusla continues to monitor, review and implement measures to reduce this expenditure where possible, while also ensuring value for money. Staff travel is projected to be overspent by c.€2m at this point for 2024. Tusla has introduced restrictions on travel to reduce expenditure and focus on mainly service-related travel.
- **Cost Containments –** The Agency is on course to achieve cost containments in the order of €29m, as set out in Table 5.

Table 5: Cost containments achieved in 2024	
Cost Containments	**2024 €m**
SEA placement costs	-8.0
SCSIP capacity optimisation	-20.0
Other cost containments	-0.5
Total cost containments	**-28.5**

The average cost of SEA placements was successfully reduced in early 2024. In addition, we estimate that we saved over €20m in 2024 from better capacity utilisation of SCSIP placements. These savings are continuing. Cost control measures continue to be monitored for travel, hotel usage and other costs to ensure that the best use of resources is being obtained.

Projected Outturn for 2025

The Agency expects that the pressure on demand-led services identified in 2024, which led to the requirement for a Supplementary Allocation, will continue into 2025.

The Agency is always seeking to make certain that services are delivered within its allocation, but due to the statutory obligations to meet the welfare and protection needs of at-risk children and families, demand for services has continued to outstrip available resources, leading to additional funding being required in recent years.

Cost Containment Targets Identified for 2025

The Agency has identified a figure of €23.1m as a savings target for 2025 to address the demand-led pressures that are anticipated. These savings targets are summarised in Table 6.

Table 6: Cost containment targets for 2025	
Potential cost containments	**2025 €m**
Disability Funding HSE	-13.1
Aftercare SCSIP & Mainstream	-5.0
Other cost containments	-5.0
Total projected cost containments	**-23.1**

a. Disability Payments from HSE (Joint Protocol)

Under the current Joint Protocol on Disability, the HSE and Tusla agree on the management and financing of arrangements for children with disabilities in the care of Tusla. While there is agreement on these arrangements, HSE has been unable to meet its commitments in previous years for its share of the funding due to resource commitments. We will work with HSE and DCEDIY to make sure that Tusla is funded to the level of the current deficit of €13.1m in 2025.

b. Aftercare Cost Containment Targets in SCSIP and Mainstream Services

In 2025, the Agency plans to refine processes to ensure prompt transfer of governance and costs relating to services previously provided to children who when they turn 18 years of age, under legislation, become the responsibility of other state agencies. The Agency has set a savings target of €5m in 2025.

c. Other Cost Containment Target

We have set a further target to reduce expenditure by €5m on non-frontline service-related costs in 2025.

d. Other Measures That May Need to Be Considered

A further funding shortfall in 2025 would result in cost reductions needing to be focused in the areas of pay, grants to voluntary agencies, private residential services, legal, and other non-pay. Proposals for cost reduction of this nature would require Ministerial approval for Tusla to action. Table 7 sets out the cost reduction options Tusla would have to consider given a further shortfall in funding.

Table 7: Cost reduction options for 2025

Expenditure	Cost driver	Options for cost reduction
Pay	Cost driven by number of people employed	Recruitment freeze with further reduction in Social Workers and key Social Care staff to work in residential services resulting in further loss of residential placements.
Pensions	Cost driven by actual retirees	No scope for reduction.
Foster Care Allowances	Cost driven by number of children in state care	No scope for reduction of current numbers.
Aftercare Allowances	Cost driven by the number of young people in receipt of aftercare allowance	Reduce aftercare services with resultant homelessness for young people between 18 and 23.
Grants	Commissioned services based on service demand	Reduction in service and allocation to agencies with a resultant loss of residential places and reduced support to at-risk children and families, resulting in more children coming into State care and an increase in reliance on short-term expensive SEA residential arrangements.
Legal	Demand-led service and GAL costs	Court-directed and so cannot be reduced.
Other Non-Pay	General childcare services, office and administration running costs including rents, maintenance, education, office expenses, cleaning, security, and professional services	Cut back strategic projects, e.g. Health Information and Quality Authority (HIQA), Data Protection, Freedom of Information (FOI), Signs of Safety, Health & Safety, ICT developments, Estates Strategy, People Strategy. Lower savings possible and would stop key strategic changes that are aimed at resolving the current crisis issues.

Expenditure	Cost driver	Options for cost reduction
Private residential and foster care	Number of placements	Reduce the number of placements available to children, with increased Court direction to place children in high-cost SEAs. Reduce provision of SCSIP/Irish Refugee Protection Programme (IRPP) with risk of breaching government policy and laws for protection of minors.

Financial Risk Areas

The Agency is committed to delivering the Business Plan within the allocation provided to it for 2025. However, the nature of the services being provided means that the safety and care of any child at risk will be the predominant factor in determining expenditure decisions. Effective service delivery and the planned pace of reform are dependent on sufficient resources being available, and the additional resources being provided to the Agency for 2025 are very welcome and will help significantly in the continuous efforts to improve the care and services being provided by Tusla to vulnerable children and families in our society.

The key financial risk areas for the Agency in 2025 are set out below.

Delivery of Services within Allocation

The Agency will maintain strong oversight on the management of the Allocation to ensure that there is the least possible risk of overspend in 2025.

Tusla will consult with the Minister and his Department officials to agree on any measures for corrective action, regarding compliance with statutory obligations and service delivery proposals, should the risk of an overspend arise. As already identified, the very serious demand-led pressures that caused the Agency to require a Supplementary Allocation in 2024 are expected to continue to exert pressure in 2025.

SCSIP Ukraine and non-Ukraine: Funding of €31.498m for 2025 has been confirmed from DCEDIY for the delivery of services relating to children and families who have arrived from Ukraine and €70.533m has been provided for SCSIP from countries other than Ukraine. Tusla will work closely with the Department to provide financial performance information to facilitate the management of these allocations. However, the delivery of services within allocation is dependent on the numbers of children that arrive in Ireland in 2025 and the level of services that they may require.

Residential Services: Tusla continued to experience a very high demand in 2024 relating to children with very complex needs, requiring specialist services often being placed on an emergency basis.

The requirement is for these children to have minimum two-on-one care for extended periods costing c.€0.750m per place on an annualised basis. While the numbers requiring these services decreased in the latter half of 2024, and appear to have plateaued, they remain relatively high. It is expected that this will continue into 2025 and hence the significant resource demands will remain.

The costs of our Private Residential placements are c.€400k per annum and each placement in private foster care costs on average €56k per annum. We refer to the Irish Government Economic and Evaluation Service (IGEES) published review of the costs associated with the service, and this report is available at: https://assets. gov.ie/90898/7509a985-73a8-4963-a2eb522285714ab2.pdf

Disability Services: Demand for services for children and young adults who have a diagnosis of Moderate to Severe Disability in the care of Tusla continues to grow. An agreement was reached between the DCEDIY and the Department of Health in 2020 for HSE to share costs for these services with Tusla, including all new cases where a child taken into care has a diagnosis of Moderate to Severe Disability. The agreement is currently being reviewed with HSE, and HSE has indicated that it is willing to provide the additional monies that are due in 2025. These are set out in the savings targets above and will be monitored over 2025. The total cost associated with Disability placements was over €43m.

Special Care: Tusla continues to be challenged to meet our statutory obligations to provide a Special Care Placement for young people approved for same, under the direction of the High Court, due to our inability to operate at full capacity across our three Special Care Units because of staff shortages. This is resulting in increasing litigation costs, increasing GAL costs and referral to high-cost out of state placements for these young people with very complex needs and at immediate risk of harm. It is expected that these costs will continue to rise in 2025.

Pay: Tusla has put in place a Pay and Numbers Strategy to identify WTE ceilings with requisite pay budget allocation for each of Tusla's Service Regions/Areas, National Services and Corporate Directorates. The indicative WTE ceiling as per the Agency Statement is 5,980 for 2025. The fully funded affordable WTE target is estimated at 5,825 for 2025. This target will continue to act as the high-level control on pay cost and number in 2025 to make sure the Agency lives within its pay allocation.

Pension Costs have been driven by higher numbers of staff retirements than were budgeted for in 2024, and we expect that the number of retirements will remain high in 2025. These costs cannot readily be controlled in terms of financial performance and are difficult to predict accurately.

This plan has been prepared on the basis that pension-related funding issues will be dealt with separately from the general resource available for service provision.

Aftercare Services: Tusla will continue to provide significant levels of Aftercare services in 2025. Much of this investment supports vulnerable young adults leaving care who are impacted by disability, addiction or mental health issues as well as the vulnerabilities experienced by children who have spent their young lives in the care of the state. Many of the young adults being supported would become homeless if these supports were not available.

Guardian ad Litem costs are determined by individual Court decisions and result in a demand-led expenditure that must be met by the Agency. This expenditure significantly breached budget in 2024 and there is a strong risk that it will exceed allocated budget in 2025. The DCEDIY is in the process of establishing a GAL National Service and is expected to take over responsibility for the service in 2025/26.

Payments to the State Claims Agency for the cost of managing and settling claims that arose in previous years may be made by Tusla in 2025. These payments are of a legal and technical nature and the Business Plan does not provide for any expenditure under this heading, as there is no budget yet in place to cover it. Average expenditure was c.€4m per annum in recent years.

Increased ICT expenditure: Significant investment has been made in new systems, migration to TuslaIRL, mobility enablement, connectivity, equipment, security and data management in line with the Agency's ICT and Data Management Strategies. The impact of this has increased operating costs in this area in recent years, and these will increase again in 2025.

Manual processes: Some payment processes are manual and therefore have increased risk due to manual controls and lack of automation. The Agency has identified this high risk and has put in place mitigating controls over these areas. Some of these issues will be resolved in future as we migrate to more digital solutions through the new IFMS financial system, which went live in July 2023.

HSE Memorandum of Understanding (MOU) issues: The MOU with HSE regarding the sharing of services recognises that Tusla was not set up with the corporate infrastructure that would be required to provide the supports to effectively govern and administer an organisation of its size. While Tusla has grown since 2014, its central infrastructure for systems that support the Financial, Procurement, HR and Estates services remains dependent on HSE. Reliance on the ICT infrastructure for remaining services has been almost eliminated through the implementation of the TuslaIRL project.

Integrated Financial Management System (IFMS): Tusla implemented the HSE's IFMS in 2023 in line with DPENDR strategy. Implementation issues have delayed the delivery of some features, including reporting, and this had an impact on reporting capability into 2024. The Department of Health has provided additional funding to complete the implementation of this phase, and this is expected to help improve the delivery of improved reporting capability during 2025.

Data Caveats and Other Assumptions: The financial information underpinning the plan is subject to the specific limitations of the HSE financial systems, which are subject to documented limitation. Every effort has been made within the time and resources available to ensure that the estimates provided in the plan are as accurate as possible at the time of its preparation. However, it must be read in the above context, and it is noted that a margin of error of as little as 0.5% equates to c.€6m in net expenditure terms for the Agency.

Capital Expenditure

The 2025 capital allocation is intended in the first instance to meet existing contractual commitments entered into under previous Capital Plans as well as proposed future service requirements.

Capital Plan Priorities 2025

Capital Plan priorities for 2025 have been discussed over the course of 2024 with DCEDIY, which has recognised Tusla's considerable accommodation needs and the need for greatly increased levels of capital funding in future years. The increased capital allocation (64% uplift) in 2025 is an outcome of these discussions and an acknowledgement of the current pressures and deficits in the Tusla property portfolio. The increase in capital funding for 2025, and for subsequent years, has enabled Tusla to commence multi-year planning for capital investment over the period 2025–2030. The Agency has identified a further significant uplift in capital funding required for 2027–2030, and discussions with DCEDIY are ongoing in relation to potential allocations for these years.

The Tusla Strategic Plan for Residential Care 2022–2025 identified a requirement for a significant increase in capacity in residential units. The current programme, which has delivered new centres to date, will be enhanced by a greater capital allocation in 2025 with the plan to open a further eight centres, and to purchase and commence upgrade works on an additional 10 units. Planning will also begin for the capital investment solutions required following the outcomes of the Special Care review group. This is expected to entail a significant capital investment in the coming years.

A separate allocation of capital has been identified to deal with the accommodation needs of our staff in locations throughout the country. A recent procurement process for leased accommodation will deal with a number of these, but capital solutions will also be required to meet the shortfall. The planning and design will commence in 2025 for these multi-annual projects.

Barnahus is a national model for handling cases of child abuse in a sensitive and child-centred manner. Three locations are proposed to cover the State and are being delivered as co-funded projects with the HSE. Barnahus West in Galway has recently been completed and it is intended to commence the design for Barnahus South in Cork in 2025.

Continued funding is also provided for ongoing multi-annual programmes, including the Minor Capital Programme and the annual Equipment Replacement Programme. The Minor Capital Programme includes statutory compliance, infrastructural risk and asset integrity works. A specific allocation is also provided in 2025 for Fire Safety and Energy upgrade works, to deal with recent survey recommendations and reviews of our obligations under Climate Action and Sustainability.

An updated Estates Strategy for 2025–2027 is intended to be finalised in early 2025, which will provide the roadmap for increasing capacity in our residential services, delivering appropriate staff accommodation (aligned to the Reform Programme) and meeting our statutory obligations, including climate action.

The 2025 Capital Plan will continue the annual investment under ICT for Infrastructure, Digital Transformation, Data Management and Cyber Security initiatives. The 2025 ICT investment plan is closely aligned with the objectives under Tusla's Reform Programme.

Table 8: Planned capital developments 2025		
Area	**Item**	**2025 €m**
Estates	Minor Capital/Infrastructural Risk	6.00
Estates	St Joseph's, Limerick, Phase 2	0.50
Estates	Equipping	0.40
Estates	Purchase (10no.)/upgrade of Children's Residential Services (CRS) houses (8no.)	11.00
Estates	Fleet replacement	0.60
Estates	Energy upgrades	0.40
Estates	Barnahus – South	0.35
Estates	Fire Safety	0.25
Estates	Staff accommodation – Regional Locations	2.10
Estates	Estates Strategy	0.15
	Estates Sub Total	**21.75**
ICT	Infrastructure and Cloud	2.00
ICT	Digital Transformation (App Development & App Procurement)	2.00
ICT	Data Management and Analytics	1.00
ICT	Technology refresh programme	2.00
	ICT Sub Total	**7.00**
	Grand Total	**28.75**

In addition, €2m will be invested in a technology refresh programme to replace older devices that will no longer be suitable for use by the end of 2025.

The proposed capital developments for 2025 are summarised in Table 8.

Finance Priorities 2025

A key driver for financial process and technology improvement in the coming years will be the continued application and refinement of improved functionality in IFMS in 2025.

Finance will continue to work with the Structure Reform Programme in 2025 to ensure that financial structures and processes are adapted to meet the financial processing and reporting requirements under the reformed Agency organisation.

It is a continuing priority for 2025 for Finance to work with our ICT colleagues to make the best use of technology to improve the efficiency and effectiveness of financial processing within the Agency. The Finance Directorate's key resource, its skilled and knowledgeable staff, will remain a key focus in 2025 in terms of training and personal development.

Financial Governance Improvements for 2025

The Agency has set out an assessment of its Internal Controls in the Statement on Internal Control in the Annual Financial Statements for 2023. The Statement on Internal Control sets out measures that the Agency is taking to address control issues across the Agency. The Comptroller and Auditor General (C&AG) in his report on the 2023 Financial Statements drew attention to Non-Compliant Procurement. Work will continue in 2025 to improve controls in this area.

Procurement Priorities 2025

Public procurement is a high-risk activity for the Agency due to the complex nature of processes to procure specialised child and family support services where there is not one single approach to conducting procurements for these types of contracts.

The Agency continues to improve processes to support compliance with procurement regulations as set out in the 2016 Irish Regulations (EU Directive 2014/24) and adopts the Code of Practice for the Governance of State Bodies (2016) in striving to achieve the best value for money together with ensuring that the internal policies and procedures are consistent with the Office of Government Procurement (OGP) guidelines when purchasing with taxpayers' monies. This requires the continued implementation of a Corporate Procurement Plan which will cover the period 2025 to 2027. The Plan will incorporate key service developments that have been identified by senior management. Complex and specialised child and family support initiatives will take a number of years to complete and will address the Agency's known weaknesses with procurement compliance, which have been acknowledged to the Comptroller and Auditor General and reported in the annual Department of Finance Circular 40/02 Report (40/02) for 2023.

The Agency has made improvements to procurement processes in recent years. The Agency's Reform Programme is expected to improve its ability to meet the significant changes in the procurement landscape over the past 11 years since the Agency and the OGP were established, and EU Directive 2014/24 was put in place.

Appendix 3:
Staffing Profile

Key Metrics Overview

WTE (Tusla & Agency)			5,503
Prior Year*	5231	Target	5658
Variance	5.0%	Variance	-2.8%

Absence Rate			7.7%
Prior Year*	7.5%	Target	5.0%
Variance	0.2%	Variance	2.7%

Retention Rate			93.1%
Prior Year*	91.5%	Target	95.0%
Variance	1.7%	Variance	-1.9%

Workforce Activity

StartersYTD	840
LeaversYTP	419

Avg Length of Service 11y

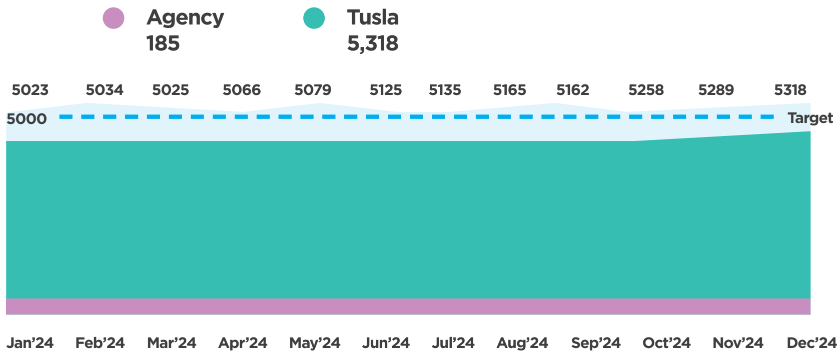
Employee Engagement Survey

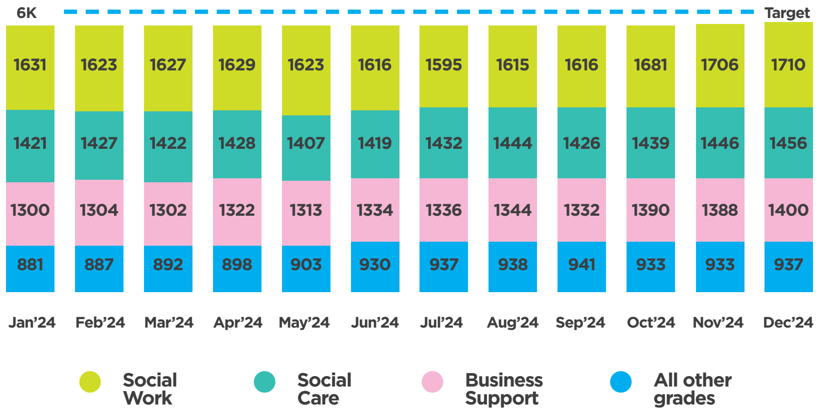
Participation	62%
Satisfaction	54%

Trainings	4,350
Mandatory	4,350
HR	42

*same month of pior year

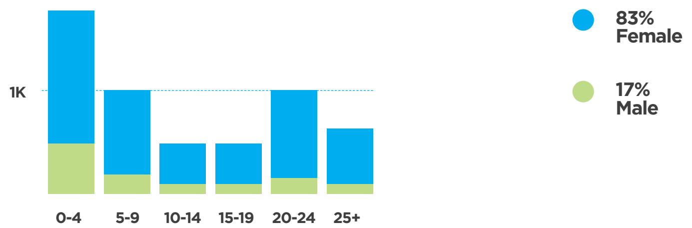
Annual WTE



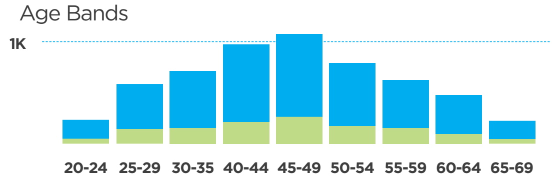


Workforce Demographics

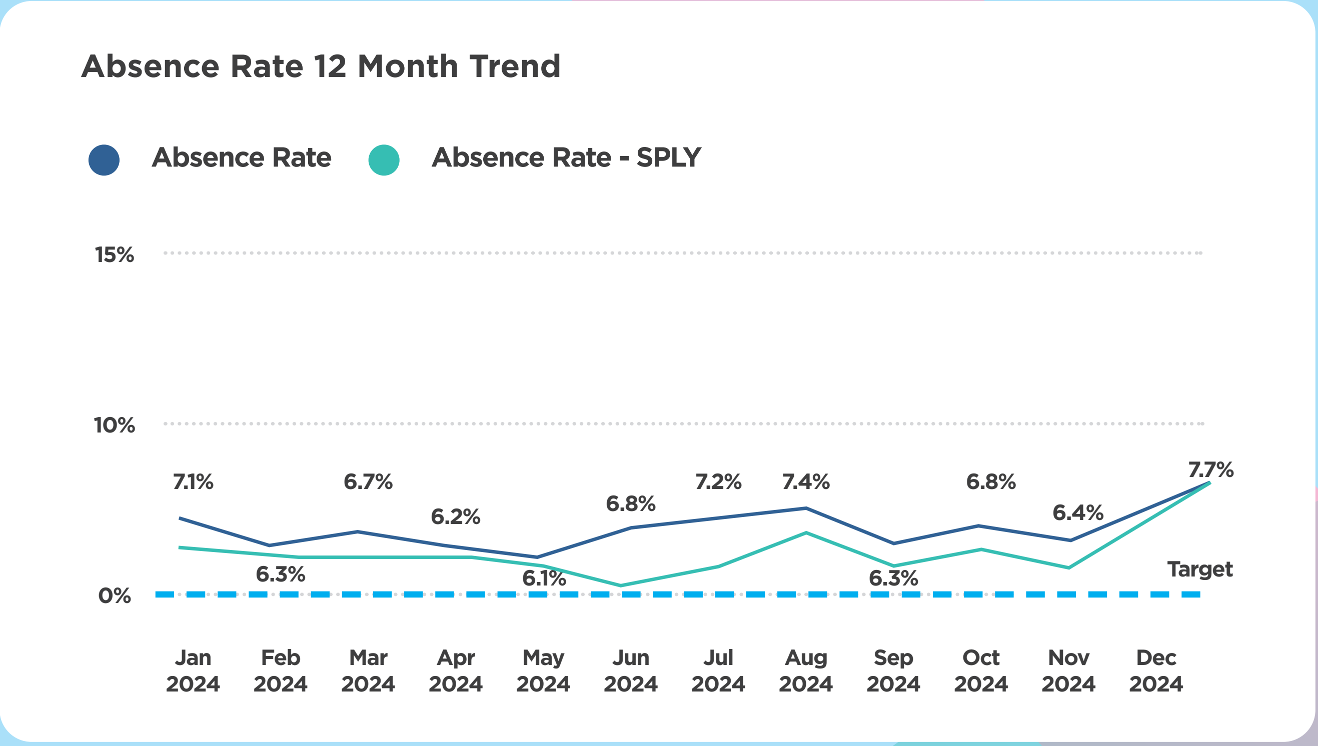
Length of service

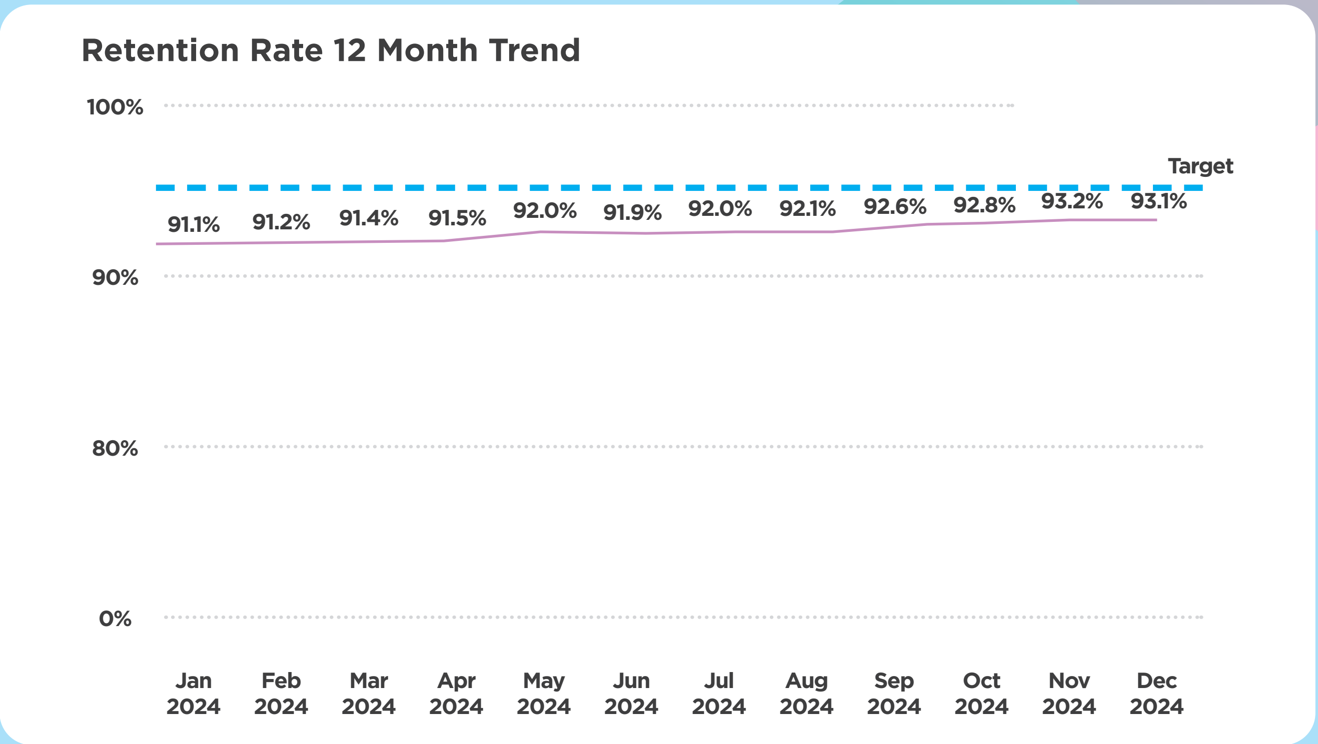


Age Bands



Period 01/01/2024 - 31/12/2024





Appendix 4:
Glossary of Terms

ACIMS	Alternative Care Inspection and Monitoring Service
AEARS	Alternative Education Assessment and Registration Service
AGS	An Garda Síochána
BIT	Birth Information and Tracing
C&AG	Comptroller and Auditor General
C&V	Community and Voluntary
CEP	Care Experiences Programme
CFSN	Child & Family Support Network
CRS	Children's Residential Services
CSR	Children's Services Regulation
CSSCU	Child Safeguarding Statement Compliance Unit
CYPSC	Children and Young People's Services Committee
DCEDIY	Department of Children, Equality, Disability, Integration and Youth
DEIS	Delivering Equality of Opportunity in Schools
DPA	Data Privacy Assessment
DPIA	Data Processing Impact Assessment
DPENDR	Department of Public Expenditure, NDP Delivery and Reform
ELS	Existing Level of Service
EMT	Executive Management Team
ESF	European Social Fund
ESRI	The Economic and Social Research Institute
EU	European Union
EYI	Early Years Inspectorate
FOI	Freedom of Information
FRC	Family Resource Centre
GAL	Guardian ad Litem
HIQA	Health Information and Quality Authority
HSA	Health and Safety Authority
HSE	Health Service Executive
ICT	Information and Communication Technology

IFMS	Integrated Financial Management System
IGEES	Irish Government Economic and Evaluation Service
INSA	International Network for School Attendance
IPAS	International Protection Accommodation Services
IRPP	Irish Refugee Protection Programme
KPI	Key Performance Indicator
m	million
MOU	Memorandum of Understanding
MP	Ministerial Priority
NDP	National Development Plan
NTRIS	National Traveller and Roma Inclusion Strategy
OD	Organisational Development
OECD	Organisation for Economic Co-operation and Development
OGP	Office of Government Procurement
PAPS	Practice Assurance and Performance Systems
PH	Public Holiday
PPFS	Prevention, Partnership and Family Support
PRD	Pension Related Deductions
PRSI	Pay Related Social Insurance
Q&R	Quality and Regulation
QMS	Quality Management System
SCP	School Completion Programme
SCSIP	Separated Children Seeking International Protection
SEAs	Special Emergency Arrangements
SI	Statutory Instruments
SOPs	Standard Operating Procedures
TCM	Tusla Case Management
TESS	Tusla Education Support Service
TRES	Traveller and Roma Education Strategy
UAMs	Unaccompanied Minors
VHA	Violence, Harassment and Aggression
WLD	Workforce Learning and Development
WRC	Workplace Relations Commission
WTE	Whole-Time Equivalent

Notes

TÚSLA

An Ghníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency

tusla.ie