

CHILDREN'S RIGHTS ALLIANCE- REPUBLIC OF IRELAND

**Directors' Report and Audited Financial Statements
For the financial year ended
31 December 2016**

**Registered Number: 316758
Charity Number: CHY 11541
Charity Registration: No. 20031909**

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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COMPANY INFORMATION

Chair	Tom Costello
Vice Chair	Denise Charlton
Treasurer	Noreen Flynn
Directors	Michael Barron Denise Charlton Tom Costello Fergus Finlay Noreen Flynn Catherine Keane Tess Noonan Mairead Healy (appointed 12/5/2016) Tom Maher (appointed 12/5/2016) Katie Mannion (appointed 12/5/2016)
Chief Executive & Company Secretary	Tanya Ward
Auditors	JPA Brenson Lawlor Brenson Lawlor House Argyle Square Morehampton Road Dublin 4
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 Allied Irish Bank Plc 7/12 Dame Street Dublin 2
Solicitors	Shannon & O'Connor Solicitors 26 Upper Pembroke Street Dublin 2
Business address	7 Red Cow Lane Smithfield Dublin 7

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DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

The Directors have pleasure in submitting the audited financial statements of the company for the year ended 31 December 2016 to the members.

As a company limited by guarantee and not having a share capital incorporated in the Republic of Ireland under the Companies Act 2014, the report and results are presented in a form which complies with requirements of the Companies Act 2014.

In compliance with Financial Reporting Standard 102, the company as a registered charity and public benefit entity has adopted the Statement of Recommended Practice (SORP) 2015: Accounting and Reporting by Charities, as issued by the Charities Commission (for England and Wales) and the Office of the Scottish Charity Regulator.

The content of the director's annual report is set out in the following headings:

- Objectives and activities, achievements and performance;
- Financial review;
- Structure, governance and management;
- Reference and administrative details;
- Exemptions from disclosures and
- Funds held as custodian trustee on behalf of others.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The Children's Rights Alliance's objectives and activities are guided by a Strategic Plan covering 2012-2016. The organisation's work is organised under four key aims:

- Bring about a shared vision that will realise and defend children's rights;
- Monitor and identify gaps in the protection of children's rights and improve the effective implementation of law and government policies;
- Secure legislative change and policy changes to give meaningful effect to the UN Convention on the Rights of the Child;
- Ensure the Children's Rights Alliance has the internal capacity to fulfil its strategic aims.

Aim 1 – Bring about a shared vision

Know Your Rights

In 2016, the Children's Rights Alliance set out to build an understanding of children's rights and entitlements in the community and voluntary sector by disseminating the Alliance's Know Your Rights information booklet. The Alliance also piloted a two-day training programme targeting second-tier advice givers and youth advocates working in the mental health area. With the support of St Patrick's Mental Health Services, the Alliance organised eight sessions (five in Dublin, one in Cork, one in Galway) including a pilot session with the Youth Advocacy Service in St Patrick's Mental Health Services.

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A total of 102 participants benefited from the training and in evaluating the pilot programme 99 per cent found the Know Your Rights Information Guide to be useful in their work. Approximately 68 percent of participants rated the training as being extremely useful with 29 percent rating it as useful with a large demand for further training sessions to be rolled out. The impact of this initiative meant that a cohort of providers now understand how to use children's rights and complaints mechanisms in a way that creates change on the ground. The Alliance also built its own capacity to organise Know Your Rights training for second tier advice givers that is responsive to their practical needs on the ground. The organisation now has a greater understanding of the issues impacting on children in the mental health area in accessing services and within services.

The Children's Rights Alliance also commenced a European Commission funded project – Innovating European Lawyers with six partner countries lead by MDAC (the Mental Disability Advocacy Centre) in Hungary. The project focuses on how to use international human rights law to deal with issues for children with mental health and learning disabilities. A two-day training was delivered for 18 lawyers together with a planning day on strategic litigation. The training was delivered by Children's Rights Alliance staff and a solicitor from the Irish Human Rights and Equality Commission.

In terms of impact, the training programme was successful in building the capacity of 18 lawyers to take cases on behalf of children with mental health issues and disabilities. The Children's Rights Alliance staff benefited directly from taking part in a training for trainers programme delivered in Budapest. Consequently the team developed the expertise to deliver training in this area.

Aim 2 – Monitor and Identify Gaps in the Protection of Children's Rights and Improve the Effective Implementation of Law/Government Policies

Ireland's Third/Fourth Examination under the UN Convention on the Rights of the Child

On 14 January, the Irish State was examined by the UN Committee on the Rights of the Child on its record on implementing the UN Convention on the Rights of the Child. The Committee is a group of 18 independent experts elected by UN Members who meet three times a year in Geneva. The Children's Rights Alliance had submitted two major reports in 2015 to inform the examination. The first was produced in consultation with our members and detailed improvements and gaps in the protection of children's rights. The second was developed in partnership with UNICEF Ireland and brought together 30 young people to produce a separate report from the children of Ireland.

In the run-up to the examination, the Children's Rights Alliance leveraged the opportunity to seek change for vulnerable children in advance of the Irish Government arriving in Geneva. Just before the review, Government made the decision to increase the weekly direct provision payment for asylum seeking children from €9.60 to €15.60.

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This represented the first increase in nearly sixteen years. The Children's Rights Alliance also used the examination to highlight the fact that asylum seeking children in state sponsored direct provision accommodation could make individual complaints to the UN Committee about their treatment and not to Ireland's Ombudsman for Children. On the day that the UN Committee on the Rights of the Child's recommendations for Ireland became available, the Tánaiste and Minister for Justice and Equality, Frances Fitzgerald TD, met with the Ombudsman for Children and Ombudsman to confirm that there remits would be clarified so that they could take complaints from asylum seekers.

In January 2016, we coordinated a high-level, three-day international delegation made up of 20 NGO representatives from our membership. This created a unique opportunity for dialogue between the UN, the Irish Government and civil society on children's rights in Ireland.

The UN Committee on the Rights of the Child issued its recommendations, called 'Concluding Observations' to Ireland in February. The observations reflected the concerns that the Children's Rights Alliance members directly raised and are essentially a roadmap for reform. The Children's Rights Alliance will be seeking a Government action plan to implement the recommendations including through the implementing structures under *Better Outcomes, Brighter Futures (BOBF): The National Policy Framework for Children and Young People*.

The Children's Rights Alliance also worked in partnership with the Department of Children and Youth Affairs to organise the First Child Summit, A Symposium on the Recommendations by the UN Committee on the Rights of the Child. It took place on 8 September, in Croke Park, Dublin and involved 170 participants. This was the first time that a civil society organisation had worked directly with a national Government to organise an information event highlighting recommendations from the UN Committee on the Rights of the Child. Two members of the UN Committee addressed the Symposium, Prof. Kirsten Sandberg and Mr. Gehad Madi, as well as the Minister for Children and Youth Affairs, Dr. Katherine Zappone TD, the Ombudsman for Children, Dr Niall Muldoon, the Secretary-General of the DCYA, Dr. Fergal Lynch, and young people involved in producing a report to the UN Committee from children living in Ireland.

Report Card

The Children's Rights Alliance flagship publication, the Report Card is our unique annual tool for tracking the Government's promises to children in the Programme for Government. Valued by Government officials, the Oireachtas, the media, the community and voluntary sectors, and children and young people, the Report Card has consistently helped to highlight important issues for children and young people. The value of the Report Card lies in its ability to drive the implementation of promises to children in the Programme for Government that changes children's lives for the better. Politicians are elected on these promises and they are sensitive to being evaluated on their progress against these promises.

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As in previous years, our 2016 independent panel of external assessors chaired by Judge Catherine McGuinness awarded the Government an overall 'C' grade meaning a 'satisfactory attempt but children still left wanting'. The individual grades for different areas are outlined below:

Children's Constitutional Rights	C+
Children's Referendum	B+
Constitutional Convention	C-
Right to Education	B-
Early Childhood Care and Education	B-
Child Literacy	B+
Children with Special Educational Needs	C+
School Buildings	A-
Patronage and Pluralism in Primary Education	D
Right to Health	C+
Primary Care	B-
Children's Hospital	C+
Mental Health	D
Alcohol, Smoking and Drugs	B
Right to an Adequate Standard of Living	E+
Child Poverty	E-
Children and the Social Welfare System	D
Area Based Approach to Tackling Child Poverty	C+
Child and Youth Homelessness	F
Right to Protection from Abuse and Neglect	B
Child and Family Agency	B
Ryan Report Implementation Plan	B
Children in Detention	B+
Right to Equality and Non-Discrimination	D+
Traveller and Roma Children	E-
Migrant Children	D-
Inequalities in Family Life	A

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OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Usually the Report Card is launched in February each year. However, the General Election took place on 26 February and so the Alliance delayed launching the Report Card until 14 March. Over 60 people were in attendance. Taking the major themes from the Report Card, Judge Catherine McGuinness, Fr Peter McVerry, Professor Aine Hyland, Paul Gilligan and Tanya Ward spoke at the launch which was chaired by Ciairín de Buis from Start Strong. In terms of print coverage, we achieved 20 references in print and broadcast. This included RTE Drivetime, Newstalk Lunchtime, TV3 News, RTE Six One News, The Irish Times and Irish Examiner. On social media, the Report Card trended several times on launch day. By July, the report was downloaded 2,740 times. The Report Card was disseminated to all members, major stakeholders and parliamentarians and its findings/recommendations were progressed through an advocacy strategy.

Strategic Aim 3: Secure Legislative and Policy Changes to Give Meaningful Effect to the UN Convention on the Rights of the Child

Better Outcomes, Brighter Futures – The National Policy Framework for Children and Young People (BOBF)

The implementation of the National Policy Framework for Children and Young People was a key focus in 2016. This is the most important national policy for children and young people in Ireland today. Its implementing infrastructure includes the Policy Consortium, involving all Government Departments and key public bodies, and the National Advisory Council for Children and Young People which brings together the Children's Rights Alliance and other stakeholder bodies and individuals in civil society to monitor the implementation of the Policy Framework.

BOBF provides a real opportunity to address important issues such as child poverty, homelessness and educational disadvantage. The Children's Rights Alliance played a key role on the Advisory Council in 2016, around these issues and particularly in relation to the Government commitment to lift 97,000 children out of consistent poverty by 2020. Figures recently released covering 2015 show the rate of consistent poverty among one parent families increasing to 26.2 per cent from 25 per cent in 2014. This means that one in four one-parent families experience basic deprivation, as compared with 8.7 per cent of the entire population.

The Children's Rights Alliance co-convened a sub-group with the Department of Social Protection to inform the whole of Government approach to reach the BOBF target on tackling child poverty. The group also involved relevant Government Departments, as well as Barnardos, St Vincent de Paul, One Family, Start Strong and the National Youth Council of Ireland. As part of this work the Alliance supported a sub-group of the Advisory Council to produce a policy response to influence the whole of Government approach to addressing child poverty. This intensive engagement through BOBF enabled the Alliance to get a better understanding of the obstacles facing government in addressing child poverty, to come up with solutions and, most importantly, to impact the shaping of Budget 2017. The Alliance also organised a national dialogue with Eurochild in June 2016 on how to implement the European Commission's Recommendation on Investing in Children. This event was addressed by both the Minister for Social Protection, Dr Leo Varadkar and Minister for Children and Youth Affairs, Dr Katherine Zappone TD and was attended by 130 representatives from a wide range of NGO, Government representatives, national and international experts.

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In terms of impact on this work, Budget 2017 turned out to be a much better budget for children than previous years. On budget day, the Children's Rights Alliance deemed it a fair attempt at responding to child poverty. It included several important measures including extending the school meals programme to non-DEIS (Delivering Equality in Schools) schools, increasing the earning's disregard of lone parents involved in work by €20 per week (meaning the amount that they can earn without losing their benefits), and the One Parent Family payment by €5. Through the Budget, the Minister for Children and Youth Affairs announced an additional €19 million for a universal and affordable childcare scheme.

Homelessness

The number of children entering homeless accommodation increased by over 34 per cent (889) in a year to 2,505 by the end of 2016. Aired on 18 January 2016, the Primetime Investigates programme 'My Homeless Family' cast a light on the issues faced by families experiencing homelessness including having to live in confined spaces with poor access to adequate cooking and laundry facilities or play areas. Children being forced to travel long distances from their accommodation to go to school, to see their friends and family. The Children's Rights Alliance helped shape the national response by calling for a short-term review of the suitability of such accommodation to ensure that children and families are not placed in inappropriate commercial hotels and facilities. This was picked up by RTÉ News as a headline and we continued to highlight the conditions in emergency accommodation through our Annual Report Card which was published in March 2016.

Following the formation of a new minority Government in May 2016, an Oireachtas Committee was established and a national action plan was drafted in response to the housing crisis. The Minister for Children and Youth Affairs, Dr Katherine Zappone TD, and her Department played a lead role in ensuring that the national action plan responded to the rights and needs of children. The Children's Rights Alliance called on the Minister to focus on prevention, standards in homeless accommodation, travel and nutritional issues for children. The Government's Action Plan includes actions on all these key issues.

The Rights of Children in Early Years

A major development for the Children's Rights Alliance in 2016 was the agreement with Start Strong, which wound down in summer 2016, to continue aspects of its activities. The impact of Start Strong can be seen particularly in Budget 2016 and Programme for Government commitments to the extension of the free pre-school scheme, announcement of the affordable childcare scheme and introduction of paid paternity leave along with Programme for Government commitments to paid parental leave, subsidised childcare conditional on quality with (limited) investment in quality, and the reform of childminding.

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As part of its exit strategy Start Strong secured a grant from the Katharine Howard Foundation, the Atlantic Philanthropies and the Community Foundation for Ireland for the Children's Rights Alliance to continue aspects of its work. As part of this continuance plan, Start Strong's Toby Wolfe joined the Children's Rights Alliance team in May 2016, and an Early Years Advisory Group involving former Start Strong Board members, and Children's Rights Alliance members, was set up to advise the project. Toby Wolfe was seconded to the Department of Children and Youth Affairs to support its own policy work, and Liz Kerrins was appointed to cover the secondment as the Alliance Early Years Manager in July 2016.

In continuing Start Strong's work, the Alliance worked to integrate Start Strong's learning and issued a new Early Years E-Bulletin in October to 1,600 Start Strong contacts and Alliance members/stakeholders. The Early Years Manager is also the Alliance's representative on the Prevention and Early Intervention Network. The Alliance set out to make a case for quality affordable childcare in Budget 2017 through its position on the National Advisory Council for Children and Young People and on the Community and Voluntary Pillar. We called for a universal childcare scheme that supports all families and provides full subsidies to families on low income, recognising that the price of childcare is making work unaffordable for many low income families. Our call was taken up in Budget 2017 with the announcement of an additional €19 million for a universal childcare.

The Alliance also secured a seat in November on the Department of Children and Youth Affairs Working Group on the Reform of the Childminding Sector, chaired by Childminding Ireland. This is an important development since approximately 30,000-50,000 children are cared for in the home by unregulated child minders. The group will report in May 2017, with recommendations for a ten-year strategy on childminding.

Child Refugees

Against a background in 2015 and 2016 of massive movement of refugees fleeing armed conflicts, mass killings, persecution and sexual/gender-based violence, Ireland has pledged to resettle and relocate up to 4,000 refugees over the next few years. This will require supporting government services to ensure that its reception and resettlement programme is child-proofed. At the same time, there are over 4,000 asylum seekers seeking international protection with over 1,100 children living in direct provision. Despite the fact that so many children live in direct provision, progress has been slow in responding to their specific rights and needs.

From November 2014 – June 2015, the Children's Rights Alliance represented the interests of children on the Government's Working Group on Direct Provision and the Protection Process (the McMahon Group). That group published its report in June 2015 and made critical recommendations to improve the lives of children and young people in the protection process. As a direct result of the Working Group over 2,000 people in direct provision five years or more were granted legal residency through an informal process.

The Children's Rights Alliance continued and intensified its work with the UNHCR and the civil society organisations (NASC, Jesuit Refugee Services, SPIRASI, IRC Core Group) to seek the implementation of the McMahon Group's recommendations by joining a working group that was established by the Department of Justice and Equality.

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OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The focus of the Children's Rights Alliance's work was appropriate accommodation for families, national standards for appropriate accommodation, food poverty for children, child protection standards in direct provision, and independent inspections. The Children's Rights Alliance also mounted a successful campaign to ensure that the Irish Government clarified that asylum seeking children could complain to the Ombudsman for Children when their rights are not respected and protected in Direct Provision. The Tánaiste and Minister for Justice and Equality, Frances Fitzgerald, TD not only made this change in 2016, she also agreed to develop national standards for direct provision and by the end of the year the Reception and Integration Agency was moving to introduce self-catering for families in the Mosney reception centre.

By autumn 2016, despite Ireland's pledge to prioritise unaccompanied minors as part of the international refugee programme, no unaccompanied minors had been relocated to Ireland. The Children's Rights Alliance continued to highlight in national and local media the dire conditions for children in the refugee hotspots (Greece, Italy and Calais) and the fact that so many unaccompanied children had gone missing.

In October 2016, the French Government dismantled and evicted an unofficial camp in the Calais that was accommodating hundreds of children and unaccompanied minors. The Alliance worked directly with the Immigrant Council of Ireland and the 'Not on Our Watch' campaign, to raise awareness of the situation in Calais and other refugee hotspots such as Greece and Italy. An all-party motion passed by Dáil Éireann resulted in the agreement to relocate up to 200 unaccompanied children from reception centres in France following the dismantlement of Calais.

Child Benefit

On foot of the publication of *A Programme for a Partnership Government* in May 2016, the Children's Rights Alliance sought clarification around a proposal to "reform the monitoring of child benefit payments by amalgamating the two existing school attendance monitoring systems, currently run by the Department of Education and Skills and Tusla, the Child and Family Agency to address poor attendance within some families". The Alliance was concerned that this proposal could be used to withdraw Child Benefit for non-school attendance. The Chief Executive appeared on RTE's Drivetime on 11 May and the matter then became the major story of the week. RTE's Morning Ireland covered the story with Pascal Donoghue TD, Minister for Public Expenditure and Reform the next day and he clarified that school attendance would not be linked to Child Benefit payments. Fianna Fáil later indicated that it would not support this proposal.

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Criminal Law (Sexual Offences) Bill

In 2016, the Criminal Law (Sexual Offences) Bill was re-introduced onto the order books when the new minority government came to power. This Bill represented one of the most important child protection bills in the history of the State as it strengthened the law to combat child exploitation, grooming, prostitution and the prosecution of people viewing images of child abuse. The Bill also provided new additional protections for child witnesses giving evidence in court. Throughout 2016, the Children's Rights Alliance worked with key members the Immigrant Council of Ireland, the Turn off the Red Light Campaign, the Dublin Rape Crisis Centre, amongst others to encourage the Oireachtas to enact the Bill as soon as possible. The Children's Rights Alliance also hosted a successful seminar on 3 October which was addressed by the Tánaiste and Minister for Justice and Equality, Frances Fitzgerald TD and the Special Rapporteur on Child Protection, Professor Geoffrey Shannon. The Alliance submitted a policy paper seeking additional protections for children from being cross-examined by their accusers which was accepted by the Tánaiste. This impact will protect children who have been abused from unnecessary re-traumatisation in the court room.

UK Exit from the European Union

On 23 June 2016, the people of the UK voted to withdraw from the EU – a development which poses a significant threat to children on the island of Ireland, north and south. Amongst other things, EU law provides practical ways to tackle cross-border child protection issues, crimes committed against children and also deals with international child abduction, trafficking of children across borders and complex aspects of family law. A harsh UK exit from the EU will not only impact on the effectiveness of these legal arrangements, child poverty rates on both side of the border are likely to increase because of the economic shock to the common market. The future of the Good Friday (Belfast) Agreement and peace on the Ireland could also be seriously impacted by Brexit.

The Irish Government has been quick to respond to this reality by establishing a series of national dialogues to inform its response. The Children's Rights Alliance attended the All-Island Civic Dialogue in November 2016 and was the only children's body to address the Dialogue. The Alliance's position is that poverty, child protection loopholes, harsh border controls, and human rights cannot become a casualty of Brexit. Children must be at the heart of the Brexit negotiations. The Chief Executive also met with the Minister for Children and Youth Affairs, Dr Katherine Zappone TD, as part of the National Advisory Council for Children and Young People, to advise her in advance of her statement to the British-Irish Council in November 2016 on the UK Exit. On foot of this work, the Alliance was invited in December 2016 to present to the Joint Oireachtas Committee on the Implementation of the Good Friday Agreement in January 2017.

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OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Strategic Aim 4: Ensure the Children's Rights Alliance has the Internal Capacity to fulfil its strategic aims

Organisational Development

In 2016, the Children's Rights Alliance set out to ensure that it was well-managed and conformed to all legal requirements. In this regard, the detail of governance and membership activities are covered in the section on structure, governance and management section on page 19.

Together with updating the Staff Handbook and Governance Handbook, the Children's Rights Alliance developed a new Risk Management Policy and Register in 2016. The Children's Rights Alliance commissioned Graphite HRM to undertake a health and safety audit to identify any issues and inform the development of a new policy.

Staffing

In 2016, the Children's Rights Alliance retained a high calibre staff that is dedicated and high performing. In 2016, strategic planning external evaluations reported that the team was 'high quality' and 'punches way above its weight' and is authoritative, expert, credible and trusted. The Alliance's Legal and Policy Director, Maria Corbett, took a leave of absence to pursue a PhD with the National University of Ireland, Galway, and the Childcare Law Reporting Project, after many years of committed service to the Alliance. Saoirse Brady joined the Children's Rights Alliance as Legal and Policy Director in August 2016.

As part of the agreement with Start Strong, Toby Wolfe became part of the Children's Rights Alliance team but was seconded directly to the Department of Children and Youth Affairs. Liz Kerrins joined the Children's Rights Alliance in July to cover Toby Wolfe's post and brings twenty years' experience from previous social research, policy development and analysis roles.

The Alliance also grew the team by recruiting Beatrice Vance, BL, to act as our Catherine McGuinness Fellow, thanks to funding from the Bar of Ireland and the Irish Family Lawyers' Association. A new Communications Officer, Catriona Graham, joined the Children's Rights Alliance in August 2016. Finally, the Board of Directors approved the creation of a new Child Refugee Project Manager having secured funding from the Community Foundation for Ireland and the Tony Ryan Trust.

Individual staff performance is monitored and evaluated using an organisational performance and development review. Staff are allocated tasks in their annual appraisal based on actions from the annual work plan. Staff are then required to prepare monthly individual plans and report on progress in their monthly staff supervision meetings with their line-manager. The purpose of these meetings is to provide employees with a predictable time where they have their line-managers' undivided attention. Staff supervision at the Alliance contributes to good morale, productivity and the prevention of problems.

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Staff are also monitored in a bi-annual/final appraisal and are required to complete project updates against project plans, and to complete quarterly reports on progress against the annual work plan. The structure and process for the Chief Executive's annual appraisal is agreed with the Remuneration Committee, conducted by the Chair, and reported as completed annually to the Board.

Strategic Planning 2017-2020

In 2016, the Alliance charted the organisation's next steps through the development of a new Strategic Plan covering 2017-2020. Dr Annabel Egan and Emma Lane Spollen, the Alliance's independent evaluators, conducted the initial research, external stakeholder interviews and board/staff workshops to inform the Strategic Plan. The Children's Rights Alliance members also informed the development of the Strategic Plan by completing a survey, taking part in interviews and participating in a workshop.

Funding

In 2016, the Children's Rights Alliance aimed to consolidate existing funding and redouble efforts to identify new funding sources upon the completion of the Atlantic Philanthropies funding programme. The Alliance received its final €100,000 from the Atlantic Philanthropies in 2016. The Alliance's funding success in 2016 related to the fact that it retained considerable core funding from the Scheme to Support National Organisations and Social Partnership programme and also grew membership income from €30,220 in 2015 to €52,900 in 2016. This increase was primarily due to bigger investments made by key members, the ISPCC and St Patrick's Mental Health Services and it helps to ensure our independence in uniting voices for children.

The Department of Children and Youth Affairs also made a bigger grant to the Children's Rights Alliance in 2016 (€144,000) as part of its longer term developments which enabled the Alliance to support key posts within the organisation. In May 2016, a total of €180,200 was granted to the Alliance from the Katherine Howard Foundation to cover the transition of Start Strong's work to the Alliance over a three year period.

The Annual Report Card continued to be independently funded by the Community Foundation for Ireland, the Irish Youth Foundation and the Katharine Howard Foundation. The Bar of Ireland also made a three-year agreement with the Children's Rights Alliance to fund the Catherine McGuinness Fellowship. The latter enables a newly qualified barrister to provide legal advice and research to the Legal and Policy Team.

Our member, Healthy Food for All has wound down as an organisation. In terms of their remaining monies, they granted us €14,319.41 to address food poverty issues for children in Ireland.

The Alliance also continued to diversify its funding base by attracting funding from the European Commission as a partner in a project, Eurochild, rent and individual donations.

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OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Finally, the Alliance was able to set up a new Child Refugee Initiative to focus on conditions for asylum seeking children in state-supported direct provision and to ensure that Ireland follows through on its commitment to take 4,000 refugees in response to the global refugee crisis. The Alliance raised a total of €190,000 to run this project over a two-year period from the Community Foundation for Ireland and the Tony Ryan Trust.

Communications

The Children's Rights Alliance set out in 2016 to ensure that all communications supported its strategic objectives. The Alliance issued 29 press releases in 2016 and secured sustained broadcast, online and print media interest throughout the year. The UN Committee on the Rights of the Child examination of Ireland, the Report Card launch, our First Child Summit and Child Poverty Conference provided excellent opportunities for maintaining and developing the profile of the organisation. We were also vocal on child refugees and Child Benefit.

We appeared on all major national news agenda setting stations, local stations and there were at least 122 mentions of us in 2016 in broadsheet (*The Irish Times*, *Irish Independent* and *Irish Examiner*), tabloid and regional newspapers. The Chief Executive wrote opinions that were printed in the *Irish Independent* (Early Years), *thejournal.ie* (Budget 2017) and the *Irish Examiner* (one on the First Child Summit and one on child poverty). This was slightly down on 2015's print coverage and we attribute this to poorer media coverage for the Report Card because of the Alliance's decision to launch it later in the year after the February General Election.

Television and radio interviews were mostly national in focus and included: RTÉ Radio 1 Drivetime x 8, RTÉ Morning Ireland x 3, RTÉ News at One x 2, UTV Ireland x 2, Newstalk with The Pat Kenny Show on Newstalk x 2, RTÉ Television and Radio News, RTÉ Nuacht, TV3 News, Today FM's The Last Word, Newstalk Breakfast and numerous regional stations.

The Children's Rights Alliance was successful in increasing its social media profile in 2016. On Twitter, the Alliance gained 1,859 new followers (the total at the end of 2016 was 10,134) and received the blue tick for Twitter Verified accounts, which is given to those at risk of impersonation to establish authenticity of identities. On Facebook, we received 1,262 new Facebook page likes (the total at the end 2016 was 6,834).

Our website had 132,800 unique users visit in 2016. This is a 20 per cent increase on 2015 and is due to the fact that we had an increased number of public events that drove traffic to the website.

Special Events

In April 2016, the Children's Rights Alliance hosted a celebratory lecture to mark the work of Senator Jillian van Turnhout to further children's rights in Ireland, as an independent Senator in Seanad Éireann from 2011 to 2016. A former Alliance Chief Executive, van Turnhout, served as an independent Senator.

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OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The AGM took place on 10 May and an Annual Review was published and launched at the same time. St. Patrick's Mental Health Services hosted the AGM and it was attended by 73 people. All business was conducted without any issues arising and the AGM was addressed by the Minister for Children and Youth Affairs, Dr Katherine Zappone TD, as her first official engagement. The new Tusla - Child and Family Agency Chief Executive, Fred McBride, also addressed the AGM.

The Children's Rights Alliance joined forces with The Ark in a 21st Anniversary Celebration in November in The Ark Theatre, Temple Bar in Dublin. The event was addressed by Minister for Education and Skills, Richard Bruton TD and was attended by over 70 people involving inputs from a vast array of contributors. The event enabled The Ark and the Alliance to bring together a children's rights and arts audience to look at a child's right to play, leisure and culture could be respected and protected.

The Children's Rights Alliance with the Bar of Ireland and the Irish Family Lawyers Association hosted a seminar on access to justice and a child's right to be heard in court in November 2016. Chaired by Judge Catherine McGuinness, the seminar was attended by 72 participants from a wide variety of sectors.

Evaluation and Monitoring

Since 2012, the Alliance has adopted an evaluation and monitoring framework developed by Compass Partnership that monitors objectives, outputs and outcomes under the Strategic Plan 2012-2016. As part of this monitoring process the Alliance team comes together on a quarterly basis to review progress against the outputs set in the Alliance Annual Work Plans. This exercise is impact/outcome focused and captures whether planned activities are on-track, delayed or have been postponed or otherwise changed. Information from these quarterly reviews is used to generate Board reports and funder reports. In 2015, the Alliance implemented a new Board template to improve how information is reported to the Board against planned actions. In general, and increasingly in the year under review, the Alliance is strengthening its attention to internal monitoring/evaluation and now has in place robust systems set out in this Report including risk analysis and strengthening of adherence to best standards in governance in the Governance Code.

Premises

On 18 December 2014, the charity entered into an agreement together with Empowering Young People in Care Limited (EPIC) to jointly purchase a property at 7 Red Cow Lane, Smithfield, Dublin 7. The total cost amounted €613,938. The purchase was completed on 28 January 2015. Atlantic Philanthropies agreed to provide €200,000 by way of a non-repayable capital grant, toward the Children's Rights Alliance share of the purchase price.

The Board authorised the use of €109,469 from the Children's Rights Alliance's reserves towards the purchase of 7 Red Cow Lane, Smithfield. This investment was made because it would reduce the rental costs for the Children's Rights Alliance in the long-term and provide a sustainable footing for its future growth. In addition the company advanced a loan to EPIC of €50,000 on completion, on normal commercial terms, repayable over two years. The loan was fully repaid by 31 December 2016.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

A formal agreement is in place between the Children's Rights Alliance and EPIC that was prepared by Eamonn Shannon, solicitor, to cover all aspects of managing the building. A management group involving the Chief Executives and administration staff of both organisations meet quarterly to oversee the running of the building. A joint bank account is also in place for the management of the building.

A building development plan commenced in 2016 with the repair and insulation of the roof and upgrades to the fifth floor for occupancy. Major repairs to the lift had to be carried out costing nearly €8,000, a security system was installed on all floors and common areas were painted.

The building launch took place on 20 December 2016 and was attended by over 40 people. The Minister for Children and Youth Affairs, Dr Katherine Zappone TD, formally launched the building for the Children's Rights Alliance and EPIC. This event created an opportunity to thank all those who made the building purchase happen including Atlantic Philanthropies, Eamonn Shannon, Solicitor and John McKay, real estate agent.

FINANCIAL REVIEW

The statement of financial activities, statement of comprehensive income and statement of financial position and cashflow statement for the year ended 31 December 2016 are set out on pages 33-37.

Principal Funding resources

The principal funding resources for the company are currently the grants received from philanthropic funders and government. The company also receives membership fees, project funding and donations.

The Children's Rights Alliance has developed a sustainability strategy to enable the organisation to diversify its funding base. In 2015, the Alliance began diversifying its funding through several campaigns, donations and by delivering training. The Children's Rights Alliance continued this in 2016 and intends to build on this success in 2017.

Policy for holding reserves

The Children's Rights Alliance Board has set a reserves policy in place to ensure that the organisation's core activities could continue during a period of unforeseen difficulty. This takes account of the cost of making staff redundant in an emergency situation, risks associated with variances in planned income versus expenditure and the organisation's contractual commitments. The Alliance must carry six months operating costs in a readily realizable form. The reserve threshold is advised by the Finance, Audit and Risk Committee in line with the Annual Budget and is approved by the Board. The reserve is held in a 30 day deposit account and the Committee reviews the interest rate bi-annually to ensure the highest return on savings. The Chief Executive and the Treasurer monitors the reserves on a quarterly basis by reviewing the balance sheet and bank account statements.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

FINANCIAL REVIEW (CONTINUED)

Principal risks and uncertainties

The Children's Rights Alliance uses its Risk Register to monitor and mitigate risks arising across the full range of its activities. The directors have identified that the key risks and uncertainties that the Children's Rights Alliance faces include maintaining sufficient funding, ensuring adequate operational controls, and ensuring strong governance. The Alliance mitigates its core financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which controls the authorisation of all transactions and projects;
- It has a policy of maintaining reserves of six months operational expenditure, which allows the company to meet its statutory obligations. The company has developed a strategic plan which will allow for diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It has minimal currency risk and credit risk. The company has no interest rate risk due to the fact that the company has no borrowings.

The directors are aware of the key risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that there are appropriate systems in place to address these risks. At a governance level, potential risks relate to maintaining sufficient skills. At an operational level, risks relate to potentially poor business planning, health/safety and ICT risks. At a human level, they relate to ensuring the organisation is sufficiently staffed. At a financial level potential risks relate to budgetary control and retaining sufficient funding to deliver core activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Children's Rights Alliance is a company limited by guarantee, and not having a share capital incorporated in the Republic of Ireland under the Companies Act 2014. The company does not have a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended at our Annual General Meeting (AGM) on 10 May 2016.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The objectives for which the Children's Rights Alliance is established as per the Memorandum of Association are as follows:

- (i) To act as a charity for the benefit of children in Ireland regardless of race, religious belief, gender, family status, sexual orientation, disability, social and economic status, membership of the Traveller Community;
- (ii) To promote awareness of the United Nations Convention on the Rights of the Child in the Republic of Ireland;
- (iii) To disseminate information and views on the implications of the Convention on the Rights of the Child;
- (iv) To provide and assist in the provision of public education on matters relating to the Convention on the Rights of the Child;
- (v) To support and enhance the teaching of a children's rights perspective to all relevant professionals and in all relevant subject areas;
- (vi) To promote the relief of poverty among children in Ireland and to raise funds and to help raise funds for any such relief or for charitable purpose;
- (vii) To advance the education (including academic, social and physical training) of children within Ireland;
- (viii) To advance the study of, promote research in, and organise study conferences, courses and seminars relating to, children and their rights within Ireland and throughout the world.

In order to meet the requirements of the Companies Act, 2014 a special resolution was put to members to enable the Board to change the name from Children's Rights Alliance – Republic of Ireland Limited to Children's Rights Alliance – Republic of Ireland.

The company has been granted charitable status under section 207 and 208 of the Taxes Consolidation Act 1997, charity no. CHY 11541.

Mission

The Mission of the Children's Rights Alliance is to realise the rights of children in Ireland through securing the full implementation of the UN Convention on the Rights of the Child. The Children's Rights Alliance will have succeeded in its Mission, when there is: An Ireland that has given full effect to the UN Convention on the Rights of the Child, which will mean that children's rights are:

- Integrated into our mind sets;
- Protected by our laws;
- Reflected in our policies;
- Evidenced in wider society.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Founding Patron

Professor Geoffrey Shannon was appointed the Children's Rights Alliance's Founding Patron in 2014. Professor Shannon is Ireland's leading expert on children's rights/childcare law and is the State appointed Special Rapporteur on Child Protection and first Chair of the Adoption Authority of Ireland. Professor Shannon in his role as Founding Patron continued to provide support to the Alliance by providing legal opinion on certain children's rights/childcare law matters and acting as a keynote speaker for information events on the Adoption (Amendment) Bill 2016, the Criminal Justice (Sexual Offences Bill) 2016 and at our first Child Summit. He also acted as a spokesperson for the Alliance during the UN Committee's examination of Ireland in January. We are very grateful to Professor Shannon for being our Founding Patron and we thank him for injecting his passion for children's rights into our work.

Governance

The Board of the Directors is committed to achieving the highest standards of governance. The Children's Rights Alliance has fulfilled the recommended guideline actions for compliance as a Type C organisation which is defined by the Governance Code for Community, Voluntary and Charitable Organisations in Ireland. The formal board decision giving effect to this was made in September 2015 and the Children's Rights Alliance is now listed on www.governancecode.ie as one of the fully compliant organisations. The Alliance has also signed up to the Statement of Guiding Principles for Fundraising, drawn up by the Irish Charities Tax Reform Group (ICTR) (now merged with Fundraising Ireland to form Charities Ireland). The Alliance's public compliance statement is available on the organisation's website.

Following a governance review completed by Boardmatch in 2013, the Children's Rights Alliance updated its governance standards and adopted a Governance Handbook for Board members in 2015. This handbook sets out the organisation's governance policy, procedures and practices to ensure that the Alliance uses transparent decision-making to direct its resources and exercise power in an effective and accountable way. The Board of Directors engaged in a yearly Board review process at its November meeting. This comprised both an annual Board Skills Assessment and a Board Effectiveness Review. The results of both alongside the meeting attendance log were used by the Board to carry out its annual assessment of its performance.

In 2015, the Children's Rights Alliance registered with the Charities Regulatory Authority and in 2016 submitted its Annual Report in compliance with its legal obligations under the Charities Act 2009. The Alliance also registered with the Lobbying Register in 2015 and has submitted its quarterly returns in compliance with its legal obligations under the Lobbying Act 2015 throughout 2016.

In 2016, the Children's Rights Alliance supported two Board members to attend half-day training sessions on good governance and all staff underwent a training session with the Carmichael Centre on how to support the Board of Directors to perform its functions effectively. The Children's Rights Alliance Chair also underwent training with the Carmichael Centre.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Directors

The Children's Rights Alliance is governed by a Board of Directors with a maximum number of 10 people. All Board members work in a voluntary capacity and do not receive any remuneration or expenses.

Unless otherwise stated the following have served as directors for the entire period following re-election at the last annual general meeting.

Michael Barron
 Denise Charlton
 Tom Costello
 Fergus Finlay
 Noreen Flynn
 Catherine Keane
 Tess Noonan
 Mairead Healy (appointed 12/5/2016)
 Tom Maher (appointed 12/5/2016)
 Katie Mannion (appointed 12/5/2016)

The Board of Directors meet seven times per year. Under Board Rotation policy (see below), Denise Charlton and Michael Barron resigned and were re-elected at the AGM. Mairead Healy, Katie Mannion and Tom Maher were elected as new Board members on 12 May 2016.

Board Members	Board meeting attendance for 2016
Tom Costello (Chair)	7/7
Denise Charlton (Vice Chair)	3/7
Noreen Flynn (Treasurer)	7/7
Michael Barron	5/7
Fergus Finlay	6/7
Mairead Healy	3/4
Catherine Keane	5/7
Katie Mannion	4/4
Tom Maher	4/4
Tess Noonan	5/7

The Board is supported by a committee structure which deals with specific aspects of the company's business. There were three standing committees in 2016. The Chief Executive, Tanya Ward, is in attendance at all these subcommittees and the Office and Finance Manager, Patricia Hoey, is in attendance at the Finance, Audit and Risk Committee.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The Board Sub-Committees and membership at 31 December is as follows:

Finance, Audit and Risk Committee	Attendance for 2016
Noreen Flynn (Chair)	6/6
Colm Bryson (independent member), Chartered Accountant	5/6
Tom Costello	5/6
Tess Noonan (appointed on 10 May 2016)	1/2

Remuneration Committee	Attendance for 2016
Noreen Flynn (Chair)	1/1
Tom Costello	1/1
Denise Charlton	1/1

Board Strategy Sub-Committee	Attendance for 2016
Michael Barron (Chair)	2/3
Tom Costello	3/3
Noelle Spring (independent member)	3/3

In November 2016, the Board decided to set up another permanent sub-committee, the Nominations Committee to advise on succession planning and board composition. The members will include the Chair, who will act as Chair of the sub-committee, and the Treasurer. The Chief Executive will also be present and the Membership and Public Affairs Officer will act as Secretary.

Decision-Making

The Board has the following matters specifically reserved for its decision:

- Approval of the company's strategic plans, annual business plans and budgets;
- Projects outside the scope of the strategic plan;
- Significant acquisitions, disposals and assets of the company;
- Major investments and capital projects, delegated authority levels, financial and risk management policies;
- Approval of all organisational policies including, governance, risk, staffing, financial, child protection, data protection, health and safety;
- Appointment/removal of Committee chairs and members;
- Final appointment and approval of the auditors;
- Approval of annual reports and accounts;
- Approval of new staff positions and signature of employment contracts;
- Appointment, remuneration and assessment performance of the Chief Executive;
- Approval of changes to the membership, membership categories and rates;
- Membership and endorsement of external campaigns or initiatives;
- Litigation.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The Board delegates authority on certain duties and responsibilities to sign legal documents, contracts for services and funding contracts to the Chief Executive. The day-to-day management is also delegated to the Chief Executive and staff. This includes contributing to and the implementation of the strategic plan; leading, recruiting and managing the staff; managing the organisation and its finances effectively and efficiently; consulting and linking with members; representing the Children's Rights Alliance; contributing to national policy development affecting children and developing mechanisms for involving children and young people in the work of the organisation.

Risk

The Chief Executive reports directly to the Board. Board meeting agendas are planned in advance between the Chair and the Chief Executive, and in 2017 a Board Planner tool showing the full projected business of the Board spread throughout the year was introduced. A report is prepared by the Chief Executive and submitted to the Board one week in advance of meetings. Organisational information gathering systems have been established to ensure that Board reports contain accurate and relevant information. The Board report follows a prescribed format with key standing items such as the Chief Executive report and the Finance, Audit and Risk Report. The Board papers report against performance objectives set by the Board and focuses on strategic developments and impacts, as well as on difficulties and risks.

The Board's Finance, Audit and Risk report is approved by the Finance, Audit and Risk Committee in advance of meetings of the Board. This report summarises the overall organisational position and reports against a budget approved by the Board. Variances are calculated and explained. Trend analysis and projections are included together with a comparison against expenditure from the previous year. Key issues are identified with sufficient explanation.

Selection and Induction of Board Members

The Board of Directors of the Children's Rights Alliance is a body of elected or, in a minority of cases, appointed (co-opted) individuals (Board members) who jointly oversee and govern the activities of the organisation. The Children's Rights Alliance Board act on behalf of, and is subordinate to, the member organisations of the Children's Rights Alliance.

In line with the Articles of Association, the number of Directors shall not be less than three or more than ten. At every AGM, one third of elected Board members must retire under rotation arrangements prescribed therein. If the number of elected Board members is not divisible by three, then the nearest number to a third must retire. All Board members who retire by rotation are eligible for re-election if they wish to continue on the Board. However, Board members can only serve a total of three terms. The Board can also co-opt a Director onto the Board and co-opted Directors will hold office only until the next AGM after which time they may either be reappointed or vacate the office. The current Chair of the Board was co-opted in 2014 and reappointed at each AGM since then.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board induction occurs as soon as possible after an individual has been selected to join the Board. In all cases this is scheduled to take place before attendance at the first meeting. Induction is the responsibility of the Chairperson and the Chief Executive and involves a face-to-face meeting covering, the role and aims of the Children's Rights Alliance, its governance structures, its core activities, history and successes. Also covered is an introduction as to how the Board functions, as well as the role and responsibilities of becoming a member of the Alliance Board. A new Director also receives an induction pack which will include at a minimum the: Children's Rights Alliance Constitution, governance handbook, Strategic Plan, minutes and the Board Book from previous Board meetings, organisational financial procedures and policies manual, Staff Handbook, and audited Accounts from the previous year. A board meeting is organised in June which also introduces new Board members to the organisation's legal obligations, the organisation's policies and their review periods.

Membership

The size and diversity of our membership gives the Children's Rights Alliance its credibility, mandate and voice for children. The Children's Rights Alliance is member-led, member-informed and unites over 100 member organisations and bodies. This includes NGOs, representative bodies, local community groups and service providers. Sectors represented include: unions, universities, hospitals, education, child welfare, youth, early childhood education, girl guides/scouts, anti-poverty, housing, faith based, family support, human rights, health promotion, youth justice, sports, migrants/refugees, LGBTI+, disability, mental health, domestic violence, rape crisis and professional organisations representing teachers, school principals, social workers, psychologists and child care workers.

In 2016 we welcomed 11 new full members increasing our membership to 113 by the end of December 2016. In the same period, 11 members left the membership for reasons including organisational closure and lack of funding. We also have 32 individual members and one associate member.

New full members for 2016 include:

- Equate
- Dept. of Occupational Science and Occupational Therapy, UCC
- Terenure Rugby Football Club
- Autism Network Ireland
- Future Voices Ireland
- Traveller Visibility Group Ltd.
- Bedford Row Family Project
- Care Leavers' Network
- Child Care Law Reporting Project
- Migrants Rights Centre Ireland
- Cork Sexual Violence Centre

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

As part of our membership work in 2016, the Children's Rights Alliance included the following:

- **Provision of member supports** including:
 - A weekly Oireachtas Monitor detailing child-related developments in the Oireachtas (parliament);
 - Monthly e-bulletins outlining political, legal, policy and social developments;
 - Research publications (Annual Report Card Series; Post-Budget Analysis; summary of children/youth commitments in political party manifestos; summary of children/youth commitments in the Programme for a Partnership Government 2016-2019; *Better Outcomes, Brighter Futures – The National Policy Framework for Children and Young People* briefings);
 - Information event on the UN Committee on the Rights of the Child's Recommendations for Ireland;
 - Information event on *Better Outcomes, Brighter Futures, The National Policy Framework for Children and Young People (2014)*;
 - Information event on the Adoption Bill 2016;
 - Information event on the Criminal Justice (Sexual Offences Bill) 2016;
 - Annual General Meeting: We also invited the new Minister for Children and Youth Affairs, Dr Katherine Zappone, and Fred McBride, Chief Executive of Tusla, the Child and Family Agency, as AGM speakers.
- **Facilitation and support for members to influence national policy** by running nationwide consultations annually for our Report Card and for government policy initiatives. In 2016, the Children's Rights Alliance conducted specific membership consultations in relation to:
 - Budget 2017;
 - Age of consent in relation to digital media;
 - The UK exit from the European Union;
 - The introduction of self-catering in direct provision for asylum seeking children;
 - The new Children's Rights Alliance Strategic Plan;
 - Ireland's response on the refugee crisis;
 - To inform our work around the implementation of *Better Outcomes, Brighter Futures – The National Policy Framework for Children and Young People* and the National Advisory Council for Children and Young People. The Alliance nominates three positions to the Council. We also coordinate member and bilateral meetings with government departments and public bodies;
 - Report Card 2016.
- **Acting as the designated Social Partner** voicing member's concerns regarding disadvantaged children since 2003. We have built up a strong relationship with other Social Partners and actively participate in collaborative work within the Community and Voluntary Pillar.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

- **Co-ordinating membership and provision of organisational support** to our members to share information and come up with solutions for children. In 2016, the Children's Rights Alliance supported our members to meet throughout the year in relation to:
 - Child and youth homelessness: The purpose of this group is to update members on developments and to look at how members can work together to help prevent homelessness and help minimise the impact of homelessness on those children affected;
 - Early Years' Advisory Group: The Alliance also formed an Early Years' Advisory Group made up of members and external stakeholders to inform the work of the Children's Rights Alliance's new Early Years initiative. The group involves former Start Strong Board members and Children's Rights Alliance members;
 - Youth Detention: The Alliance provided support to the membership (Irish Penal Reform Trust, Barnardos, EPIC and the Commission for Justice and Peace) to meet with senior Oberstown management, the Minister for Children and Youth Affairs, the Department of Children and Youth affairs in relation to issues impacting on young people in the Oberstown complex.
- **Facilitating and supporting our members to influence the UN** children's rights bodies. In January 2016, we supported a three-day international delegation made up of 20 NGO representatives from our membership to advocate before the UN Committee on the Rights of the Child prior to its examination of the Irish State's progress on implementing the UN Convention on the Rights of the Child in Ireland.
- **Upskilling and providing solution focused supports** through our Know Your Rights and information referral services. In 2016, the Children's Rights Alliance organised:
 - A nationwide Know Your Rights Roadshow for second-tier advice givers on children's rights and entitlements in the mental health area. With the support of St Patrick's Mental Health Services, the Alliance trained over 100 people from membership and statutory organisations;
 - Training with the support of the National Participation Unit in the Department of Children and Youth Affairs for 20 participants from member organisations on creative methods of facilitation with children and young people.
- **Joining forces to secure better outcomes for children through joint events and statements including:**
 - A children's hustings event in February with General Election candidates hosted jointly with Barnardos and the ISPCC.
 - Campaign with Barnardos and the ISPCC to all members of the Oireachtas supporting the passage of the Public Health (Alcohol) Bill from the perspective of children's rights, child protection and public health.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
DIRECTORS' REPORT
FOR YEAR ENDED 31 DECEMBER 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Name of charity Children's Rights Alliance – Republic of Ireland

Charity number CHY 11541

Address 7 Red Cow Lane,
Smithfield,
Dublin 7.

The names of the persons who at any time during the financial year were directors of the company are as follows:

Michael Barron
Denise Charlton
Tom Costello
Fergus Finlay
Noreen Flynn
Catherine Keane
Tess Noonan
Mairead Healy (appointed 12/5/2016)
Tom Maher (appointed 12/5/2016)
Katie Mannion (appointed 12/5/2016)

Chief Executive and senior management to whom responsibility for the day to day management of the Charity is delegated

Chief Executive Tanya Ward

Office and Finance Manager Patricia Hoey

Names and address of professional advisors

Auditors JPA Brenson Lawlor, Brenson Lawlor House, Argyle Square, Morehampton Road, Dublin 4.

Solicitors Shannon & O'Connor Solicitors, 26 Upper Pembroke Street, Dublin 2.

Management

The Children's Rights Alliance is managed by a Chief Executive who is supported by: a Legal and Policy Director, an Office and Finance Manager, a Communications and Development Manager, Early Years Manager, Child Refugee Project Manager, a Senior Legal and Policy Officer, a Membership and Public Affairs Officer, a Communications Officer, a cleaner and the Children's Rights Alliance Catherine McGuinness Fellow.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Setting the Pay and Remuneration of the Charity's key Management Personnel

The Children's Rights Alliance uses public service pay scales and pay ranges within the charity sector as a reference in setting salaries for employees. The Chief Executive's salary for the year was €85,985, in addition 10% of salary was paid as employer contribution into a pension on behalf of the Chief Executive.

In 2016, the Board of Directors agreed to commission a remuneration benchmarking review in 2017 to check our pay and conditions against analogous organisations.

EXEMPTION FROM DISCLOSURE

The charity has availed of no exemptions, it has disclosed all relevant information.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The charity does not hold any funds or other assets by way of custodian arrangement.

Likely future developments

The charity plans to continue the activities outlined above in its objectives and activities in forthcoming years subject to satisfactory funding arrangements.

Events after the end of the financial year

There were no post balance sheet events which require disclosure.

Research and Development

The charity carried out research relating to its activities during the year.

Political donations

The charity did not make any political donations during the year.

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the charities premises, 7 Red Cow Lane, Smithfield, Dublin 7.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

Statement on relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- (a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- (b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with section 383(2) of the Companies Act 2014, the auditors, JPA Brenson Lawlor, will continue in office as auditors of the charity.

Approved by the board of directors and signed on its behalf by

Noreen Flynn
Treasurer



Tom Costello
Chair



Date: 21 March 2017

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

DIRECTORS' REPORT

FOR YEAR ENDED 31 DECEMBER 2016

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and Charities SORP (FRS 102). "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

We have audited the financial statements of Children's Rights Alliance – Republic of Ireland for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Charities SORP (FRS 102). The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 30, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE MEMBERS OF CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF
IRELAND**

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Emphasis of matter – Going Concern

In forming our opinion, we have considered the adequacy of the disclosures made in Note 2 to the financial statements concerning the directors' confidence in the company's ability to continue as a going concern and the availability of sufficient finance to ensure the continued operation of the charity for the foreseeable future. In view of the significance of this matter we consider it should be drawn to your attention but our opinion is not qualified in this respect.



Ian Lawlor
for and on behalf of JPA Brenson Lawlor,

Chartered Accountants

Date: 21 March 2017

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND
EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2016

	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Income				
Donations and legacies				
Donations and fundraising income	105,723	22,437	128,160	186,816
Income from charitable activities				
Government grants	144,000	155,675	299,675	112,684
Other funding	100,000	31,190	131,190	200,000
Rental and Management fee Income	18,963		18,963	-
Eurochild	-	10,160	10,160	
IYF	-	12,500	12,500	
Income from Investments	435	-	435	2,396
Capital reserve	-	-	-	200,000
Total income and endowments	369,121	231,962	601,083	701,896
Expenditure on charitable activities				
Staff Costs	219,415	201,948	421,363	414,775
Depreciation of Fixed Assets	6,573	-	6,573	10,026
Operational Costs	117,393	24,128	141,521	105,584
Total expenditure	343,381	226,076	569,457	530,385
Net Income before gains/deficits on investments	25,740	5,886	31,626	171,511

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND
EXPENDITURE ACCOUNT) (CONTINUED)
FOR YEAR ENDED 31 DECEMBER 2016

	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Investment gains/(deficits)	-	-	-	-
Net Income for the year after gains/deficits on investments	25,740	5,886	31,626	171,511
Transfer to between funds	-	-	-	-
Net movement in funds for the year	25,740	5,886	31,626	171,511
General fund balances brought forward at beginning of the year	596,421	3,272	599,693	428,181
General fund balances carried forward at end of the year	622,161	9,158	631,319	599,693

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

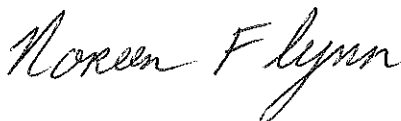
	2016 €	2015 €
Surplus for the financial year	31,626	171,511
Total comprehensive income	<u>31,626</u>	<u>171,511</u>

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
BALANCE SHEET
AS AT 31 DECEMBER 2016

	Notes	2016 €	2015 €
Fixed assets			
Tangible assets	9	<u>298,281</u>	<u>304,853</u>
		298,281	304,853
Current Assets			
Debtors	10	422,760	29,058
Cash at bank and in hand	13	<u>594,220</u>	<u>326,523</u>
		1,016,980	355,581
Creditors: amounts falling due within One year	11	<u>(683,942)</u>	<u>(60,741)</u>
Net current assets		<u>333,038</u>	<u>294,840</u>
Total assets less current liabilities		<u>631,319</u>	<u>599,693</u>
Reserves and funds			
Accumulated funds – restricted	16	9,158	3,272
Accumulated funds – general		<u>622,161</u>	<u>596,421</u>
		<u>631,319</u>	<u>599,693</u>

Approved by the board of directors and signed on its behalf by:

Noreen Flynn
Treasurer



Tom Costello
Chair



Date 21 March 2017

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
CASH FLOW STATEMENT
FOR YEAR ENDED 31 DECEMBER 2016

	2016	2016	2015	2015
			€	€
Net cash flows from operating activities		267,263		(103,825)
Cash flows from investing activities				
Capital grant	-		-	
Payments for tangible fixed assets	-		(1,921)	
Interest received	434		2,396	
Net cash flows from investing activities		434		475
Net (decrease)/increase in cash and cash equivalents		267,697		(103,350)
Cash and cash equivalents at beginning of financial year		326,523		429,873
Cash and cash equivalents at end of financial year		594,220		326,523

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2016

1. General Information

These financial statements comprising the Statement of Financial Activities, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes 11 to 27 constitute the individual financial statements of Children's Rights Alliance – Republic of Ireland for the financial year ended 31 December 2016.

Children's Rights Alliance – Republic of Ireland is a charity limited by guarantee and having a share capital, incorporated in the Republic of Ireland. The Registered Office is 7 Red Cow Lane, Smithfield, Dublin 7, which is also the principal place of business of the charity. The nature of the charities operations and its principal activities are set out in the Director's Report on pages 4 to 30.

Statement of Compliance

The financial statements have been prepared in accordance with Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The charity constitutes a public benefit entity as defined by FRS 102.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Going Concern

The charity is substantially dependent on discretionary income to cover its operating expenses and to meet its stated objectives as stated in the director's report. Such income normally takes the form of grants, fees and other funding. The company has secured commitments for most of its funding for 2017. The directors believe that income will continue at an adequate level for the foreseeable future so that the company can continue in operational existence. In these circumstances the financial statements are prepared on a going concern basis.

3. Accounting Policies

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

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice-Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2016

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Freehold land and buildings are revalued on the basis of fair value determined from market-based evidence by appraisal undertaken by professional valuers. Revaluations are subsequently carried out with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the financial year.

Revaluation gains, are recognised in other comprehensive income and accumulated in equity unless the gain reverses a previous revaluation deficit on the same assets that was previously recognised in the income and expenditure account, in which case the gain is also recognised in the income and expenditure account.

Revaluation deficits are recognised in other comprehensive income to the extent that they reverse previous gains recognised in equity in respect of the same asset. Revaluation deficits in excess of previously accumulated gains in equity on individual assets are recognised in the income and expenditure account.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Freehold buildings	-	2% Straight line
Computer equipment	-	20% Straight line
Furniture & equipment	-	20% Straight line

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the income and expenditure reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

3. Accounting Policies (continued)

Fund Accounting

The following funds are operated by the charity:

Restricted Funds

Restricted funds are to be used for the specified purposes as laid down by the donor/grantor. Expenditure which meets these criteria is allocated to the fund.

Unrestricted Funds

General funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated Funds

Directors can designate part or all, of the unrestricted funds for specific purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund. The directors have made no designated funds.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Membership Fees

These are recognised in the Statement of Financial Activities of the year in which they are receivable.

Donated Services

Gifts in kind are valued at the cost that would be incurred if the company engaged the services.

Grants

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for specific future periods or when the specific conditions are not yet met are carried forward as deferred income.

Donations

Donations are credited to incoming resources in the period in which they are receivable. Donations received in advance for specified periods are carried forward as deferred income.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2016

3. Accounting Policies (continued)

Incoming resources (continued)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practicable, gifts in kind donated to the charity for distribution to the service users or for resale in charity shops are included in donations in the financial statements at their fair value. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh the benefits, then the income and associated expenditure is not recognised.

Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Capital Grants and Donations

The charity receives government grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred income.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the income and expenditure account and payments made to the retirement benefit scheme are treated as assets or liabilities.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

3. Accounting Policies (continued)

Financial Instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Judgments and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Comparative Figures

Where necessary comparative figures have been regrouped were necessary on a basis consistent with the current year.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

4. Accounting Policies (continued)

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under section 207 and 208 of the Tax Consolidation Act 1997, Charity No CHY 11541. The charity is fully tax compliant.

5. Investment income, other interest receivable and similar income	2016	2015
	€	€
Bank interest receivable	435	2,396
Capital reserve	-	200,000
	<u>435</u>	<u>202,396</u>

6. Surplus on ordinary activities before taxation

Surplus on ordinary activities before taxation is stated after charging/ (crediting):

	2016	2015
	€	€
Depreciation of tangible assets	6,573	10,026
Audit Remuneration (including VAT)		
-Audit Fees	5,535	5,535
-Non Audit services	615	615
	<u>6,573</u>	<u>16,176</u>

7. Directors' remuneration and transactions

There are ten directors, none of whom receive any remuneration or expenses from the charity.

Key Management Personnel

The Chief Executive's salary for the year was €85,985, in addition 10% of salary was paid as employer contribution into a pension on her behalf.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

8. Staff costs

The average monthly number of persons employed by the company (excluding directors) during the financial year analysed by category, was as follows:

	2016	2015
	€	€
Administration	2	2
Policy and Research	4	3
Communication and Information	2	2
	<u>8</u>	<u>7</u>

Their aggregate remuneration comprised:

	2016	2015
	€	€
Wages and salaries	352,876	346,265
Social security costs	37,232	35,438
Pension Costs	31,255	33,072
	<u>421,363</u>	<u>414,775</u>

All the amounts stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets. Holiday pay is not provided as annual leave is not allowed to be carried forward unless exceptional circumstances.

The number of higher paid employees was:

	2016	2015
Salary band		
60,000-70,000	-	-
70,001-80,000	-	-
80,001-90,000	1	1

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

9. Retirement benefit information

Retirement benefit costs

	2016 €	2015 €
Retirement benefit charge	31,255	33,072

Defined contribution scheme

The company operates a defined contribution scheme, 'Pension Scheme Fund', for its employees. The scheme is externally financed in that the assets of the scheme are held separately from those of the company in an independently administered fund.

10. Tangible fixed assets

	Freehold & leasehold premises €	Plant & machinery €	Furniture & equipment €	Total €
<i>Current financial year</i>				
Cost or valuation:				
At 1 January 2016	309,469	16,828	49,792	376,089
Additions	-	-	-	-
At 31 December 2016	309,469	16,828	49,792	376,089
Depreciation:				
At 1 January 2016	6,189	16,828	48,218	71,235
Charge for financial year	6,189	-	384	6,573
At 31 December 2016	12,378	16,828	48,602	77,808
Net book value				
At 31 December 2016	297,091	-	1,190	298,281
At 31 December 2015	303,280	-	1,574	304,853

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

9. Tangible fixed assets (continued)

	Freehold & leasehold premises €	Plant & machinery €	Furniture & equipment €	Total €
<i>Prior financial year</i>				
Cost or valuation:				
At 1 January 2015	309,469	16,828	47,871	374,168
Additions	-	-	1,921	1,921
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2015	309,469	16,828	49,792	376,089
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation:				
At 1 January 2015	-	15,335	45,875	61,210
Charge for the year	6,189	1,494	2,343	10,026
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2015	6,189	16,829	48,218	71,236
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 December 2015	303,280	-	1,574	304,853
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2014	309,469	1,492	1,996	312,957
	<hr/>	<hr/>	<hr/>	<hr/>

On 18 December 2014, the charity entered into a contract together with Empowering Young People in Care Limited (EPIC) to jointly purchase a property at 7 Red Cow Lane, Smithfield, Dublin 7. The total cost amounted €613,938. The purchase was completed on 28 January 2015. Atlantic Philanthropies agreed to provide €200,000, by way of a non-repayable capital grant, toward their share of the purchase price.

The Board authorised the use of €109,469 from the Children's Rights Alliance's reserves towards the purchase of 7 Red Cow Lane, Smithfield. This investment was made because it would reduce the rental costs for the Children's Rights Alliance in the long-term and would provide a sustainable footing for its future growth. In addition the company advanced a loan on completion to EPIC of €50,000 on normal commercial terms, repayable over two years. The loan was fully repaid at the 31st December 2016.

The directors have considered the value of the fixed assets as at the 31 December 2016 and they provide for impairment if necessary (nil: 2016).

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

11. Debtors

	2016	2015
	€	€
Trade debtors	422,541	2,620
Other debtors – EPIC Loan	-	25,559
Prepayments and accrued income	219	879
	<hr/>	<hr/>
	422,760	29,058
	<hr/>	<hr/>

12. Creditors: amounts falling due within one year

	2016	2015
	€	€
Credit Card	518	1,394
Pension's contributions payable	725	(1,665)
Trade creditors	7,964	6,337
Deferred income	648,506	31,000
Other Creditor- PAYE/PRSI	13,607	9,590
Accruals	12,622	14,085
	<hr/>	<hr/>
	683,942	60,741
	<hr/>	<hr/>

Included in the deferred income for 2016 is monies received from the following:

- The Community Foundation for Ireland in the amount of €90,000 and €90,000, this is in relation to respectively the Report Card funding campaign for the years 2017 to 2019 and the child refugee development project which is in relation to the employment of a project coordinator, this position is not yet filled in 2016 hence remains deferred.
- Start Strong in the amount of €23,273.
- Tony Ryan Trust in the amount of €100,000, this is in relation to a child refugee project which will commence in 2017.
- Rental and management fees prepaid for 2017 of €1,505.
- CFI grant for housing paper in the amount of €7,000.
- Healthy Food for All in the amount of €9,758.
- Early year grant for the years 2017 to 2019 in the amount of €149,010.
- Department of Environment, community of local Government-Pobal, in the amount of €177,960 covering the period Jan 2017 to June 2019.

Included in deferred income for 2015 is monies received from the following:

- The Community Foundation for Ireland in the amount of €25,000 in relation to Report Card funding campaign in 2016.
- Katherine Howard Foundation for €5,000 in relation to Report Card funding campaign in 2016.
- Family Law Association in the amount of €1,000.

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

13. Net cash flows from operating activities

	2016	2015
	€	€
Surplus for the financial year	31,626	171,511
Depreciation on tangible assets	6,573	10,026
Investment (gains)	(434)	(202,395)
Decrease/ (Increase) in debtors	(171,781)	(16,843)
Increase/ (decrease) in creditors due within one year	401,280	(66,123)
	<hr/>	<hr/>
Net cash inflow/ (outflow) from operating activities	267,264	(103,825)
	<hr/>	<hr/>

14. Components of cash and cash equivalents

	2016	2015
	€	€
Cash at bank and in hand	594,220	326,523
	<hr/>	<hr/>
	594,220	326,523
	<hr/>	<hr/>

15. Events after the end of the financial year

There were no post balance sheet events which require disclosure.

16. Membership

The Children's Rights Alliance- Republic of Ireland Limited is a company limited by guarantee and not having share capital. Every member is liable for the debts and liabilities of the company in the event of a winding up, for such amounts as may be required but not exceeding €1 each. The total number of member organisations at 31 December 2016 was 113 full time members, 1 associate member and 32 individual members. (31 December 2015: 113 full time members 1 associate member and 28 individual members).

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

17. Restricted Funds

	1 Jan 2016	Income	Expenditure	Transfer	31Dec	2016
	€	€	€	€	€	€
Project						
Training Project	1,828	-	(1,828)	-	-	-
Child Law Audit Project	184	-	(184)	-	-	-
Early Years Grant	-	31,190	(28,021)	-	-	3,169
Government Grants	-	110,724	(110,724)	-	-	-
Innovating European Lawyers	-	16,717	(14,348)	-	-	2,369
Eurochild (Child Poverty Conference)	-	10,160	(10,160)	-	-	-
IYF (Report Card)	-	12,500	(12,500)	-	-	-
Department of Children & Youth Affairs	-	44,951	(44,951)	-	-	-
Bar Council of Ireland	1,260	5,720	(3,360)	-	-	3,620
Total	<u>3,272</u>	<u>231,962</u>	<u>(226,076)</u>	<u>=</u>		<u>9,158</u>

Restricted funds refers to income received which is to be used for a specific purpose, most of the restricted income that the charity receives is to cover certain individual's payroll costs.

	1 Jan 2015	Income	Expenditure	Transfer	31Dec2015
	€	€	€	€	€
Project					
Training Project	2,500	-	(672)	-	1,828
Child Law Audit Project	2,000	-	(1,816)	-	184
Bar Council of Ireland	-	5,310	(4,050)	-	1,260
Scheme to Support National	-	-	-	-	-
Organisations	-	112,684	(112,684)	-	-
Capital reserve	-	200,000	-	(200,000)	-
Total	<u>4,500</u>	<u>317,994</u>	<u>(119,222)</u>	<u>(200,000)</u>	<u>3,272</u>

CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2016

18. Events after the end of the financial year

There were no post balance sheet events which require disclosure.

19. Related Parties

On 18 December 2014, the charity entered into a contract together with Empowering Young People in Care Limited (EPIC) to jointly purchase a property at 7 Red Cow Lane, Smithfield, Dublin 7. EPIC and Children's Rights Alliance jointly own this property and during 2016 jointly agreed to lease office space to other charitable organisations.

20. Grant Disclosures

The charity received the following grants and is disclosed in line with the circular 13/2014.

	a) Name of Grantor	b) Actual Name of each Individual Grant	c) Purpose for which funds are applied	d) Amount and Term of the total grant awarded	e) The amount of the grant taken to final income in the financial statement	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future instalments
1	Department of Environment, Community of Local Government - Pobal	Scheme to Support National Organisations in the Community & Voluntary Sector [SSNO]	Salaries and Wages	€269,844.00 Term: July 2016 – June 2019	€91,884	SSNO expenditure reports submitted every 6 months, as set out in agreement. Additional reports submitted at certain intervals. No capital grant received
2	Department of Environment, Community and Local Government	Social Partnership Related Funding for the Community and Voluntary Pillar	Salaries and Wages	€18,840 per annum Term: 1 Jan to 31 Dec 2016	€18,840	Annual report and application submitted each year.

3	Department of Children and Youth Affairs	<p>1. Support in the coordination of activities relating to the community and voluntary sector as they relate to the implementation of better Outcomes, Brighter Futures and the advancement of cross-sectoral priorities therein.</p> <p>2. Consolidate and enhance children's rights and entitlements through engagement with key frontline services through the Better Outcomes, Brighter Futures Implementation Structures. The funding provided will cover the costs for the 2016 CRA "Child Summit" and the production of a brief conference report under this heading.</p>	Salaries and Wages, event costs, overheads	<p>€187,000</p> <p>Term: 1 Jan 2015-31 Dec 2016</p>	€144,000	Agreed work plan submitted and an annual report submitted each year.
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g)	
Employee Benefits, excluding Employer Pension Costs, for the period that fall within each band of €10,000 from €60,000 upwards	Overall figure for Total Employer Pension Contributions
We do not provide any employee benefits other than Employer Pension contributions	€31,255

No capital grants were received from Pobal and Children's Rights Alliance is fully tax compliant as per the relevant grant circulars including circular 44/2006. The amount of grant advanced was €269,844 for the term 1st July 2016 to 30th June 2019. The amount recognised in the financial statements for income and expenditure for 2016 is €91,884. The remaining balance of €177,960 was included in debtors and deferred income as it relates to the 2017 to 2019 financial period, under SORP FRS102 income/debtor is recognised when there is evidence of entitlement. Grant Funding is restricted to the purpose for which the grant is awarded.

21. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 21 March 2017.

Children's Rights Alliance- Republic of Ireland Limited
Management Information
(These pages do not form part of the statutory financial statements)

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

Appendix one- incoming Resources

	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Incoming resources				
<i>Income resources from generated funds</i>				
Donations and legacies				
<i>Donations and fundraising income</i>				
- Membership Fees	52,900	-	52,900	30,220
- Donations in Kind	-	-	-	-
- Training	-	5,720	5,720	5,310
- Project Funds	52,823	16,717	69,540	151,286
Total	105,723	22,437	128,160	186,816
Income from charitable activities				
<i>Government grants</i>				
- DCRAGA Scheme/SSNO	-	91,884	91,884	93,844
- Social Partnership	-	18,840	18,840	18,840
- Department of Children & Youth Affairs	144,000	44,951	188,951	-
Total	144,000	155,675	299,675	112,684
Other funding				
- Atlantic Philanthropies	100,000	-	100,000	200,000
- Rental and Management fee Income	18,963	-	18,963	-
- Early Years Grant	-	31,190	31,190	-
- Eurochild	-	10,160	10,160	-
- IYF	-	12,500	12,500	-
Total	118,963	53,850	172,813	200,000
Income from Investments				
Interest received	435	-	435	2,396
Capital reserve	-	-	-	200,000
Total	435	-	435	202,396
Total income and endowments	<u>369,121</u>	<u>231,962</u>	<u>601,083</u>	<u>701,896</u>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

Appendix two- Resources Expended- Staff Costs

	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Staff Costs				
Salaries	150,928	201,948	352,876	346,265
Social Insurance	37,232	-	37,232	35,438
Pension contributions	<u>31,255</u>	-	<u>31,255</u>	<u>33,072</u>
Total expenditure	219,415	201,948	421,363	414,775

Appendix two- Resources Expended- Operational Costs

	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Operational Costs				
Fellowship	-	3,360	3,360	4,050
Staff Training	9,236	-	9,236	3,147
Report Card	-	7,754	7,754	8,234
Rent and rates	-	-	-	2,064
Insurance	1,312	-	1,312	1,292
Light and Heat	3,785	-	3,785	2,964
Repairs, Maintenance & office relocation costs	760	-	760	8,561
Office expenses	6,251	-	6,251	7,432
Cleaning	1,926	-	1,926	1,347
UN Shadow Report	16,225	-	16,225	6,878
Printing, postage and stationery	5,960	3,400	9,360	7,052
Membership fees	1,793	882	2,675	3,111
Advertising	15,539	-	15,539	3,423
Computer running costs	7,690	-	7,690	4,045
Children's Report	-	8,732	8,732	7,540
Governance	842	-	842	1,917
Telephone	5,450	-	5,450	5,295
Travelling expenses	5,179	-	5,179	1,130
Legal and Professional	15,919	-	15,919	16,000
Accountancy	6,802	-	6,802	1,878
Audit fees	5,535	-	5,535	5,535
Bank charges	464	-	464	610
Bad and doubtful debts	-	-	-	1,360
Sundry expenses	<u>6,725</u>	-	<u>6,725</u>	<u>719</u>
Operational Costs	<u>117,393</u>	<u>24,128</u>	<u>141,521</u>	<u>105,584</u>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND
(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

Appendix three- Grant disclosure

	Name of Grant	Grant Income included in Financial Statement 2016	Grant Expenditure included in Financial Statement 2016	Less 2015 Income deferred to 2016	Plus 2016 income deferred to 2017
1	Scheme to Support National Organisations in the Community & Voluntary Sector [SSNO]	91,884	91,884	0	177,960
2	Social Partnership Related Funding for the Community and Voluntary Pillar	18,840	18,840	0	0
3	Supporting national policy development and implementation.	144,000	144,000	0	0