

**CHILDREN'S RIGHTS ALLIANCE- REPUBLIC OF IRELAND**

**Directors' Report and Audited Financial Statements  
For the financial year ended  
31 December 2018**

**Registered Number: 316758  
Charity Number: CHY 11541  
Charity Registration Number: 20031909**

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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## **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND COMPANY INFORMATION**

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Chair	Mary Lawlor
Vice Chair & Secretary	Tom Maher
Treasurer	Colm Bryson
Directors	Tom Maher Colm Bryson Marie Cumiskey Maureen Dillon Mary Lawlor Grainia Long Katie Mannion Mark O'Connor June Tinsley
Chief Executive	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

## **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND CHAIRPERSONS' REPORT FOR YEAR ENDED 31 DECEMBER 2018**

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**I was honoured to become Chair of the Children's Rights Alliance in May 2018 and to be part of a growing, influential and impactful organisation for children and young people in Ireland. In taking up the role, I was aware of the many developments for children and young people and the challenges. On one hand, there are significant national initiatives in the area of early childhood care and education; prevention and early intervention; child poverty and the voice of children before the child care courts and youth justice. On the other hand, we have the highest numbers of children in homeless accommodation, significant rates of child poverty and serious inequalities for children with disabilities, refugee and Traveller children.**

I am very proud of the achievements of the Children's Rights Alliance in 2018. We continue to support the government in its commitment to lift 100,000 children out of consistent poverty by leading on a high-level sub-group on child poverty across government. The new *First 5: A Whole-of-Government Strategy for Babies, Young Children and their Families* brings us a step closer to reaching this target, with a commitment to introducing a Delivering Equality of Opportunities in Schools (DEIS)-type programme for early learning centres in disadvantaged areas and important measures to address food poverty. We called on the Government to put children first in Budget 2019 and so are pleased that families on the breadline will benefit from the targeted measures introduced. One priority in our Budget campaign was to ask Government to focus on older children. We know it is more expensive to care for them and parents are struggling to make ends meet. We were encouraged to see this work pay off, with an increase of €5.20 a week for families with children over 12 included in Budget 2019. Budget 2019 also included a significant increase in the weekly Direct Provision payment for child refugees.

We know that it can be difficult for many parents, professionals and young people to access information and legal advice on children's rights. In March 2018, we launched our new legal information phone line to provide children, young people and their families with the information they need on children's rights and the legal supports available to them. Accessing legal advice can be a daunting experience for children and their families. In September 2018, we rolled out our new legal advice outreach clinics as part of our Access to Justice Initiative. These clinics offer free, one-to-one legal advice to children, young people and their families in a child-friendly manner and environment. Since September, we have held 12 clinics across the country and plan to extend the clinics further in 2019.

As Chair of a small organisation, I am aware that the more impact the organisation has the more demands on it. The Alliance is facing increasing demands to take up new areas and address human rights issues for children. The Alliance has done well to maintain its current funding. However, it is running three time limited projects, Access to Justice, Child Refugees and Early Years. It is envisioned that some of these projects will come to an end to enable the organisation to address other issues and this change will need to be managed well. These are uncertain times as we await the fallout from Brexit and the possible economic impact.

In terms of my hopes and aims for the future, the Alliance invested considerable resources in meeting its legal obligations in the areas of data protection, health and safety and information security. Going forward I want the organisation to continue meeting these obligations but also to explore ways to lessen the work load for the Alliance team. I want to ensure that the Alliance has the funding it needs to deliver its mission and Strategic Plan and I would like to see the organisation build up its independent funding sources.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
CHAIRPERSONS' REPORT  
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I wish to say thank you to the Children's Rights Alliance members for their involvement and ongoing support to the organisation. I also wish to thank the funders for their continued support for the Children's Rights Alliance. Without their interest, belief and commitment to the Children's Rights Alliance, the organisation would simply be unable to deliver for children and young people.

I wish also to pay a special tribute to the outgoing Chair, Tom Costello, who so ably chaired the Alliance for four years. I also wish to thank my new colleagues on the Children's Rights Alliance Board for the time and commitment that they have made to the organisation. Finally, I wish to acknowledge the Chief Executive and staff of the Alliance for their continued dedication, energy and drive in delivering the Alliance's mission.

Mary Lawlor

Chairperson

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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The Directors present their annual report and audited financial statements of the Children's Rights Alliance "the company" or "the charity" for the year ended 31 December 2018.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of Companies Act 2014 and FRS 102. Although not obliged to comply with the Charities SORP, the charity has implemented its recommendations where relevant in these accounts. The main activities of the charity are charitable.

The content of the Directors' 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.
- Funds held as custodian trustee on behalf of others.

#### **OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

##### **Objectives**

###### ***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 objectives for which the Children's Rights Alliance 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.

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

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- (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 Children's Rights Alliance is a registered charity (CHY 11541) and in 2018 complied with its obligations to submit annual returns on its core activities to the Charities Regulator.

#### ***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.

#### ***Values***

A core set of values guides all aspects of the Children's Rights Alliance work which should:

- Reflect concern for the rights and needs of all children, based on the UN Convention on the Rights of the Child.
- Facilitate the active participation of member organisations in the development and implementation of its objectives and policies.
- Consult with children and young people when appropriate.
- Foster positive working relationships with other organisations, both statutory and non-statutory, in pursuance of its aims and objectives.
- Foster positive working relationships with the media.
- Reflect an ongoing strategic and cost-effective approach.
- Ensure openness and transparency.
- Incorporate regular monitoring and evaluation of its work.
- Ensure dynamic and flexible responses to changes in the environment regarding children's rights.

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2018

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#### ***Priority Issues and Objectives for 2017-2020***

We identified four priority issues for the lifetime of the plan which were selected reflecting the interests of our members, gaps in the protection of children's rights, current opportunities for change, financial constraints and where the value and expertise of the Children's Rights Alliance is needed. We then embedded these within our six strategic objectives. The four priority issues include:

1. **Child poverty rates** are a significant socio-economic rights issue for children. The rates of consistent child poverty doubled from 6% in 2008 to 11.5% in 2015. A strong, united voice across society is needed for concerted action and radical rethinking of how we address child poverty which makes this a priority for this plan. This is core work for the Alliance and child poverty can be addressed across the strategic objectives for this period. It will be addressed specifically through strategic Objective 2, ensuring the Government implement a 'whole of government approach' with concrete actions and plans to reduce the numbers of children living in consistent poverty.
2. **Early Years reform** is a priority for this plan because the timing is right to put a push on policy development and investment in the early years. The driver from a children's rights perspective is to ensure that law reform and policy is not solely motivated by labour activation measures but that it is about the best interests of the child. It also provides leverage for the development of universal services, early intervention and prevention, re-orientating national budgeting approaches, investing in services and educational reform in order to achieve better outcomes for children (see Objective 3).
3. **Access to justice** for children and young people is essential for the protection and promotion of children's rights. With the securing of the children's rights referendum, the reform of the *Guardian ad Litem* system and the recognition of the need for child friendly courts, now is the time to focus a concentrated effort on this critical area for realising rights. This work will be progressed through both the core areas of the organisation's work – monitoring and influencing policy and legislation and specifically through a body of funded work under strategic Objective 4.
4. The rights of **refugee children** to protection, survival and development are seriously at risk in Europe and in Ireland through the direct provision system. As a very vulnerable group, with no political weight, refugee children need a spotlight to be placed on their experiences and lives and pressure to be built within Government and in the Oireachtas to address the inhumane direct provision system and provide a reception approach that respects their rights. This work will be progressed under strategic Objective 5, placing a spotlight on grave violations of children's rights which is central to the mission of the Children's Rights Alliance. Other grave violations once identified will be progressed under this strategic objective, organisational capacity allowing.



## **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2018**

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The six strategic objectives set out below been developed with the aim of progressing the realisation of children's rights and ensuring a measureable improvement in the State's response to each of the Alliance's priority issues.

1. To secure changes in law to give meaningful effect to children's rights.
2. To shape national policy to give meaningful effect to children's rights and drive momentum across the State to meet its obligations to children and young people.
3. To drive home the need to invest in children, early, and build political support for greater access to quality services to ensure that children's rights are fulfilled.
4. To promote access to child-friendly justice in civil, criminal and administrative proceedings.
5. To put a spotlight on serious children's rights violations, in particular, the rights of children seeking international protection and in direct provision.
6. To continue to build a strong membership and ensure that the Children's Rights Alliance has the people, systems, structures, procedures and resources in place to deliver on our strategic objectives.

These should set us on a path towards the achievement of our +10 years long-term outcomes, which are ensuring that:

- We have a legislative and policy framework that respects and protects the rights of children and young people.
- Children and young people know and can access their rights.
- The voice of the child informs policy legislation and practice.
- The State progressively realises socio-economic rights and invests in high quality services for children and young people, emphasising early intervention and prevention.

Achieving our long-term outcomes would mean that:

- All children and young people enjoy their rights on an equal basis and without discrimination including those who are vulnerable due to family background, age, race, disability or any other reason (Articles 2, 23, UN Convention on the Rights of the Child).
- All children and young people enjoy the best possible health and are protected from all forms of violence, abuse, neglect and ill-treatment (Articles 19, 24, 34, UN Convention on the Rights of the Child).
- All children and young people can access high-quality education that enables them to develop their personality, talents and abilities to the fullest extent possible (Articles 28, 29, UN Convention on the Rights of the Child).
- All children enjoy an adequate standard of living (Article 27, UN Convention on the Rights of the Child).
- All children and young people can access remedies when their rights are violated (Article 19, UN Convention on the Rights of the Child).
- All children and young people in conflict with the law are treated with dignity and their rights are respected (Article 40, UN Convention on the Rights of the Child).

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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#### ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

##### Priority Area 1: Child Poverty

Ireland's child poverty rates are mainly due to unemployment caused by the recession, the nature of precarious work and the high cost of rent and childcare. Historically, the Government used income supplements, including Child Benefit, to address child poverty. However, countries that use a combination of income supplements and investments in services are more likely to have lower child poverty rates. *Better Outcomes, Brighter Futures – The National Policy Framework for Children and Young People (2014-2020)* includes a target to reduce the numbers of children living in consistent poverty by approximately 100,000 in 2020. The Alliance's Strategic Plan commits to address Ireland's child poverty rates specifically by supporting the implementation of a 'whole of Government approach' with concrete actions and plans to reduce the numbers of children living in consistent poverty.

In 2018, the Alliance set out to: (1) seek increased targeted income supplements including for older children who are more likely to be living in consistent poverty; (2) increased subsidies for childcare for parents on low income; (3) an increased expansion in school meals programme; (4) the introduction of free school books and (5) increased access to medical cards. Over the course of the year, the Alliance prepared policy papers for key government departments and represented the interests of children on the Community and Voluntary Pillar at bilateral meetings with government departments, at the National Economic Dialogue (Department of Public Expenditure) and the Pre-Budget Forum (Department of Employment Affairs and Social Protection).

For most of 2018, the Alliance co-convened a sub-group on child poverty set up under the auspices of the National Advisory Council for Children and Young People. The subgroup comprises Barnardos, Children's Rights Alliance, Early Childhood Ireland, One Family, National Youth Council of Ireland and St Vincent de Paul. The Group's main action in 2018 was the updating of a major policy paper with key tasks to address child poverty and its recommendations were shared with the key departments. What was significant about this work was that it was

#### Budget 2019 Highlights

An increase in the earnings disregard for the One Parent Family Payment and Jobseeker's Transitional scheme by €20 per week, from €130 to €150 per week.

Targeted weekly increases of €5.20 per child over the age of 12 and €2.20 per child under the age of 12 in the qualified child increase payment.

€61 million for the implementation of the Affordable Childcare Scheme and the September Measures which provides higher subsidies to low income families.

€500,000 to create a team of Childminding Support Officers to facilitate the registration of childminders with Tusla.

€25 increase in the weekly income thresholds for GP visit cards.

Funding for new Hot School Meals Pilot Programme for DEIS schools to provide for up to 7,000 children.

An overall allocation of €2.4 billion to support the housing needs of 27,400 people, an increase of 25% on the previous year.

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facilitated by the national structures under *Better Outcomes, Brighter Futures*, and it helped support Government to adopt a child-friendly and family orientated budget that is likely to reduce the numbers of children living in consistent poverty. Significantly, the Central Statistics Office (CSO) also reported in December 2018 that the numbers of children living in consistent poverty had fallen by 25,000 meaning that the Government target for 2020 is now 79,000. This represented the first significant reduction in the numbers of children experiencing consistent poverty since the beginning of the last recession and is an important milestone. At the same time, there are still particular difficulties for specific groups including lone parents. SVP reveal that lone parents in Ireland are five times more likely to experience in-work poverty than other households with children. The introduction of the new National Childcare Scheme earmarked for October 2020 could make a big difference to these families.

#### ***Education Needs of Children Experiencing Homelessness***

In July 2018, the Alliance published *Home Works* report looking at the educational needs of children experiencing homelessness in Wood Quay Venue in Dublin. Following discussion with our members, in 2017, the Alliance commissioned Dr Ger Scanlon and Grainne McKenna of Dublin City University (DCU) to conduct research with families in the Dublin region to explore the impact that homelessness was having on children in terms of their education. Homelessness affects children's mental and physical health and wellbeing, their relationships with their friends as well as their performance in school. Teachers, principals and other educational professionals told of the lengths they are going to in order to support these children from falling further behind – providing them with clothes, a place to catch up on lost sleep and ensuring that they get something to eat before they head back to the hotel or B&B.

The report made tangible recommendations to Government to address the concerns and the difficulties faced by children living in homelessness. The Alliance disseminated the report widely and it was positively received across the political spectrum but this will need to be followed up by a more sustained advocacy campaign. Only some recommendations in the area of education have been taken up. A key remaining issue is that non-DEIS schools sometimes struggle to meet the needs of children experiencing homelessness because they do not have a home school liaison officer and do not have any additional resources to support the children.

#### **Special Focus: The National Advisory Council for Children and Young People**

The Minister for Children and Youth Affairs, Dr Katherine Zappone, appointed the Chief Executive, Tanya Ward, as the new Chair of the National Advisory Council for Children and Young People. This is the expert national body that advises the Minister for Children and Youth Affairs and supports the Government's roll-out of *Better Outcomes, Brighter Futures (2014-2020) – The National Policy Framework for Children and Young People*.

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#### Priority Area 2: Early Years

Traditionally the rights of children in early childhood have been overlooked. Early childhood is a distinctive period in human development and the ideal approach to early childhood development is integrated, child-centred, family focused, community based, society supported and focuses on health, learning and behavioural development. The Strategic Plan aims: "To drive home the need to invest in children early and build political support for greater access to quality services to ensure that children's rights are fulfilled."

In 2018, the Children's Rights Alliance planned to ensure that: (1) The Government published an Early Years Strategy that is rights-based and contains a significant commitment to increase investment in early years; (2) support the development of a universal affordable child care scheme and (3) invests in raising the quality of early years' services including childminding. We achieved one of our central strategic objectives in 2018: that the Government develops an Early Years Strategy that is rights-based and contains a significant commitment to increase investment in early years. In November, the Government published *First 5: A Whole-of-Government Strategy for Babies, Young Children and their Parents 2018-2028*. The Children's Rights Alliance advocated for a strategy informed by and incorporating children's rights through ongoing dialogue with the Department of Children and Youth Affairs as well as developing legal and policy recommendations. Our advocacy strategy also included a membership-based Panel Discussion on the Early Years Strategy at our AGM on 9 May chaired by our former Chair, Tom Costello. Minister Zappone delivered a keynote speech outlining her priorities for the Strategy.

#### ***The Government's First 5 Big Steps***

Some of our specific *First 5* successes include commitments to improve regulatory standards in early learning and care settings including the minimum qualification requirement, increased investment in early learning and considering how best to control fees charged to parents to improve affordability. It includes other fundamental commitments to develop a dedicated child health workforce which was something we advocated at the National Economic Dialogue and the Open Policy Debate on the Strategy. *First 5* also commits to provide breastfeeding supports, take measures to address food poverty, develop a workforce development plan for early educators and achieve an adequately paid and qualified graduate-led workforce. When we look back 10 or 20 years from now, we may well regard 2018 as a landmark year in the achievement of rights for young children in Ireland. 2018 was also the year the Children's Rights Alliance achieved our objective to ensure that the Government developed a universal affordable childcare scheme. In February we held a very well-attended (c. 85 people) and productive information seminar on the scheme and the Childcare Support Bill 2017.

The Childcare Support Act 2018, which underpins the delivery of the 'Affordable Childcare Scheme,' was enacted in 2018. The scheme provides the first universal subsidy for young children up to age three, and income-based subsidies for children from six months to 15 years. Our key successes are that only regulated childcare services can operate the scheme and that the legislation provides for flexible subsidies to support services access for the most vulnerable children and families.

Raising the quality of and regulating childminding services - early learning and care and school age childcare services provided by self-employed people in their own homes for payment - is a key Alliance objective. In 2018 we were a key driver of the Working Group on the Support and Reform of the Childminding Sector, established

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by Minister Katherine Zappone TD, to provide policy proposals on the future of the sector. We played a key role in drafting the final proposals to the Minister and presented them to her, with Childminding Ireland and Tusla, Child and Family Agency colleagues in the Law Society on 26 March. The Alliance gained the support of the majority of Group members to adopt the position that the childminding sector should be subject to an appropriate regulatory system and that only regulated providers can participate in the Affordable Childcare Scheme. The Group's report will inform the Department of Children's and Youth Affairs (DCYA)'s forthcoming Childminding Action Plan due for publication in 2019.

#### **Special Project: Report Card 2018**

The Children's Rights Alliance launched our tenth flagship publication *Report Card 2018* on 13 February 2018 in the Oak Room of the Mansion House. The *Report Card* is our tool for identifying serious issues for children and monitoring whether Government has delivered on its own promises to children set out in *A Programme for a Partnership Government*. Mrs Justice Catherine McGuinness once again chaired our independent panel of experts including representatives from academia, social partnership, business and the legal community. In 2018, the Government got an overall 'C-' grade up from a 'D+' the previous year. The highest grade awarded was a 'B' for child protection while the lowest was an 'E' for child and family homelessness.

#### **Priority Area 3: Access to Justice Initiative**

**Access to justice is essential for the protection and promotion of children's rights including through the Constitutional amendment on children (Article 42A). It is especially important for protection from discrimination, violence, abuse and exploitation. When faced with the justice system, children are thrown into an intimidating adult world which they cannot understand and are most vulnerable when they come in contact with it as a victim, witness or defendant or when judicial or administrative interventions are required for their custody or protection. The Children's Rights Alliance Strategic Plan sets out to "promote access to child-friendly justice in civil, criminal and administrative proceedings."**

In 2018, the Children's Rights Alliance set out to provide children, young people, their families and second-tier advice givers with: (1) update its Know Your Rights information pack which details children's rights and entitlements; (2) launch a new information helpline providing basic information on rights and entitlements; (3) run a procurement process and set up new free legal advice clinics and (4) influence the development of the new *Guardian Ad Litem* service that is being developed by Government to support the voice of the child in child care law proceedings.

#### **Know Your Rights**

The Know Your Rights information guide provides information on children's rights and entitlements and the Alliance intended to review and launch it in 2018. However, several consultations were run to inform the development of the pack, including with Alliance members and Foróige ran a consultation with their service users. The feedback from both consultations resulted in more changes being made to the pack than originally anticipated and the review was not completed as planned.

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#### **Information Helpline**

A big departure for the Children's Rights Alliance in 2018 was the launch of a phone line in March 2018 which is open on a Tuesday morning and Wednesday afternoon and has a standalone phone number 01 9020494 and email [help@childrensrights.ie](mailto:help@childrensrights.ie). The phone line allows the Alliance to offer legal information to a wide range of people who may need information and guidance. The information line also acts as a filter for the advice clinics and is used to channel clients to the clinics. The highest number of contacts we received in 2018 related to family law (75 cases – 23 percent) followed by children's rights (56 cases – 18 percent), education (35 cases – 11 percent) and child protection (31 cases – 10 percent).

In relation to family law, people were calling us to get information on children's rights in access proceedings and how the court hears the voice of the child. We got calls from parents who did not understand how the proceedings or the courts work and needed information on how they could ensure that the views of their children are heard. In relation to child protection, people were contacting us who had problems with or were seeking information on child protection services, in particular seeking information on how to make a complaint to Tusla.

In relation to the general heading of children's rights the main thing people were seeking was information on legal ages. They were asking what age a child could be left at home at, what age a child can consent to medical treatment, what age a child can babysit at and what age a child can work. On the issue of education we have mainly been getting calls when parents are in dispute with schools about various issues such as detentions or expulsions.

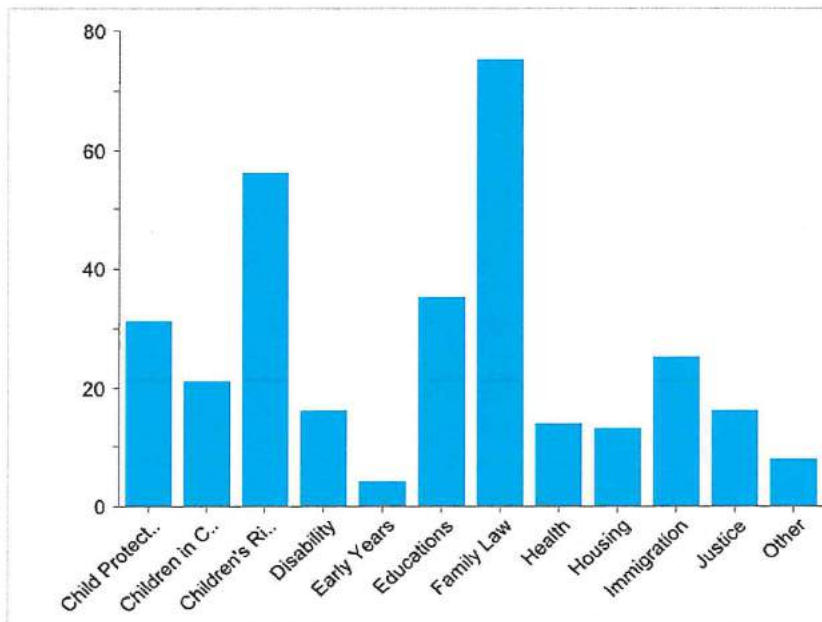
Parents made up the largest proportion of people contacting us with 195 (62 percent) of the contacts. The main issues parents contacted us on were family law and education. Twenty percent of contacts were from another adult, usually a grandparent or family friend with NGOs accounting for nine percent and statutory bodies for two percent.

In 2018 we had 20 children (6 percent) who contacted our service directly looking for information on their rights. The largest area that they were seeking to get information on was what age they can do various things. We also had 4 young people contact us with immigration issues, 2 on health and one each on housing, rights in care, education and housing.

#### **Access to Justice Seminar: Article 42A of the Constitution - what's changed since the Children's Referendum?**

On 6 December, the Children's Rights Alliance hosted our third annual Access to Justice Seminar in association with Bar of Ireland and the Family Lawyers' Association of Ireland. The event focused on the impact that Article 42A of the Irish Constitution, introduced following the 2012 referendum, has had in advancing children's rights in legal proceedings. The Constitution now recognises that children have rights that must be protected and vindicated by the State. In particular, speakers highlighted how children's views and opinions are taken into account in court in family law and child care proceedings. The Hon. Mrs Justice Catherine McGuinness, former judge of the Supreme Court and member of the Council of State chaired the event. Mrs Justice Marie Baker, Alan Brady BL and Catherine McGuinness Fellow 2017/2018, Aisling Mulligan BL all spoke to the impact of Article 42A.

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**Table:** Main issues presenting on the information helpline

The challenge with developing a new service is trying to promote it to the people that need it most. The Children's Rights Alliance does not have a massive media budget and so it has to be strategic about how it communicates the service. The Alliance attended the Ploughing Championships and Zeminar in 2018 in order to promote awareness of the service and by analysing the numbers of calls received it is clear that calls come after the Alliance has attracted media coverage. In 2019, the Alliance will do radio advertisements on local radio in order to generate traffic to the service.

**Legal Clinics**

We have contracted Community Law and Mediation to provide a solicitor to deliver legal advice in the clinics. We are working with our members to ensure that we hold the clinics in child and family friendly venues throughout the country. To make appointments people contact us through the legal information line. Clinics take place on a Tuesday and each clinic can take a maximum of four appointments. We began our outreach clinics in September 2018. In 2018 we held 10 clinics and helped 25 families. Of the 10 clinics, 9 were held in Dublin and 1 in Cork. We had other clinics scheduled outside of Dublin in both Limerick and Galway but these were cancelled due to lack of demand. In each instance, we were able to reschedule the clinic for Dublin. We are particularly looking to focus on the issues of children in care and children with disabilities. As such we are working with IFCA and Inclusion Ireland to spread the word about the clinics and to organise clinics in spaces that are suitable for their clients. We have held clinics in the offices of Inclusion Ireland and in venues suggested by the Irish Foster Carers Association. The ISPCC and the Cork Life Centre have been very helpful in hosting clinics in regional areas.

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What we have noticed so far is that people are coming to us after having tried other options but having failed to get a solution. What we are offering is unique in helping them to solve their problems or pointing them in the right direction. One of the recurring themes we are seeing is people who have nowhere else to go to get legal advice. Many people coming to us would not have means to engage a private solicitor.

#### Case Study

##### Background

The client attended the Children's Rights Alliance Legal Advice Clinic to enquire about options available to a foster carer where a child does not want to have overnight stays with their father. Originally the child was with the carer under a voluntary care arrangement, however circumstances changed and the child, while still with the same carer, was now under an interim care order. The foster carer was very concerned that the child had become increasingly anxious and upset and that overnight stays were being introduced without court oversight and before planned parenting assessment and training of the father had taken place.

##### Legal Advice

The solicitor met the foster carer to advise on the mechanisms by which the foster carer could address these concerns. The appointment of a *Guardian ad Litem* (GAL) for the child was discussed. One had only recently been appointed and meetings between the GAL and the child were taking place. The solicitor explained that this was the primary way for the child's voice to be heard in care proceedings and that the GAL would prepare a report for the judge. The report should set out the child's wishes, detail any impact that overnight stays were having on the child and advise as to the child's best interests. The foster carer felt that the appointment of the GAL was very positive and his concerns that due regard be given to the anxiety and upset the child was displaying were somewhat allayed. The foster carer was advised that it is a delicate balance. On the one hand, access is primarily the right of the child rather than of the parent; however there was an onus on the Child & Family Agency (CFA) to facilitate family reunification where possible when an interim care order is in place. The foster carer felt that a number of decisions were being made between the CFA and the father outside of court that affected the child, without the child being fully considered. The solicitor advised that should the foster carer believe that the direction of the court was required on a question affecting the welfare of the child, it was possible to seek such directions under section 47 of the Child Care Act 1991. Any individual could make an application under section 47 of the Act.

##### Impact

The foster carer was hopeful that the engagement of the GAL on behalf of the child was going to ensure that her views and feelings of anxiety were fully considered by the court. The foster carer would bear in mind the possibility of bringing any matter relating to the welfare of the child before a judge under section 47 of the Child Care Act 1991 should it become necessary.



# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2018

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#### ***Guardian Ad Litem Reform***

Reform of the *Guardian ad Litem* (GAL) service has the potential to make a real impact and advance the fulfilment of the constitutional right of the child to have their voice heard in child care proceedings. The service has operated without regulation since it was first introduced by the Child Care Act 1991, which provided for a child's views to be heard through a GAL in child care proceedings. The Department of Children and Youth Affairs initiated the reform process in 2015 and the Children's Rights Alliance team has been heavily involved at every stage of the process. In 2018, the Alliance secured a key win when the updated General Scheme of the Child Care (Amendment) Bill 2018 reflected our recommendation that the new service should be independent of Tusla, the Child and Family Agency, a body that is party to child care cases. The proposed establishment of a new Executive Office in the Department of Children and Youth Affairs to manage the GAL service is a welcome development as is the intention to move it to the Family Law Courts in the longer-term. This ensures that the service is financially independent of Tusla, the Child and Family Agency and under which the office was to be established in a previous iteration of the General Scheme. This move is also the stated positions of the Ombudsman for Children and the Comptroller and Auditor General. The Alliance made submissions and representations to the Department of Children and Youth Affairs and lead our members in securing this important win.

#### **Priority Area 4: Child Refugees**

The Children's Rights Alliance identified the treatment of child refugees and asylum seekers as its foremost initial spotlight issue for the current strategic plan. In particular the Alliance set out to ensure that reception conditions and accommodation for children, young people and their families seeking protection respects their rights. The Alliance is also seeking that government services for incoming refugees are organised and delivered in a family-friendly way and that the needs of refugee children are addressed.



A key focus for the Alliance in 2018 was to: (1) support the development of national standards to ensure that refugee and asylum seekers receive a consistent high standard of quality care and accommodation; (2) campaign for the establishment of an independent inspection body to carry out inspections of Direction Provision/reception accommodation for asylum seekers; (3) organise a series of events to upskill (4) ensure that the weekly Direct Provision payment for children is increased from €21.60 to €29.80.

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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#### ***National Standards and Independent Inspections***

Unlike other residential settings, providers of Direct Provision accommodation do not have standards resulting in the quality of accommodation varying dramatically. Direct Provision is a system for reception and accommodation for children and families seeking international protection. In 2016, the former Minister for Justice and Equality, Frances Fitzgerald TD, committed to developing national standards to improve accommodation and living conditions for asylum seekers. The Department of Justice and Equality invited the Children's Rights Alliance onto a Standards Advisory Group. Our goal was to ensure the rights of refugee and asylum seeking children were protected and embedded in the national standards so that no child endures ill-treatment or is forced to live in poor conditions.

The draft standards are now complete but have yet to be launched and include a vital commitment on 'own-door' child friendly accommodation. This is important because it will help address the institutionalisation of people living in the Direct Provision system long-term. Other key standards include access to facilities to prepare meals, planning, designing and allocating of accommodation informed by the best interests of the child and that a person with social care qualification will be employed in each Direct Provision centre.

The Department of Justice and Equality has committed to working with providers to ensure that premises and services are compliant with Standards with a view to mandatory compliance on 1 January 2021. However the challenge going forward is that the Department is currently struggling with the recent increase in protection applications with the result that many asylum seekers are in emergency hotel and B&B accommodation. There are also hundreds of people with refugee status stuck in Direct Provision because they cannot find housing in the community due to the housing crisis. The Alliance is concerned going forward that these two challenges will mean that the introduction of the Standards could be delayed.

#### **Case Study: Increasing the Direct Provision Payment for Children Seeking Protection**

For 15 years, the weekly Direct Provision allowance for children was €9.60. A key goal in the Strategic Plan (2017-2021) was to seek an increase in the Direct Provision payment for children. In 2015, the Children's Rights Alliance participated on the Working Group on Direct Provision and the Protection Process which was established by the then Minister for Justice and Equality, Frances Fitzgerald, TD. Chaired by Judge McMahon, the final report recommended increasing the Direct Provision allowance for children to €29.80.

Advocacy work by the Alliance through Social Partnership, and the National Advisory Council for Children and Young People, working with the Department of Employment Affairs and Social Protection and the Department of Children and Youth Affairs, paved the way for an increase in the Direct Provision payment. A key learning for the Alliance here is that a combination of approaches and strategies helped deliver this outcome.

**In 2015, the then Tanaiste and Minister for Social Protection, Joan Burton TD, increased the payment from €9.60 to €15.60.**

**In May 2017, the Minister for Social Protection and newly appointed Taoiseach Leo Varadkar, TD, increased the payment from €15.60 to €21.60.**

**In October 2018, the Minister for Employment Affairs and Social Protection, Regina Doherty TD, increased the payment from €21.60 to €29.80.**

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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The Alliance also undertook advocacy meetings including with the Minister for State, David Stanton TD, to call for the establishment of an independent monitoring body. However, there has been no movement in this area. This Alliance believes that the lack of housing options and the Government's current procurement approach, is contributing to the delay in introducing an independent monitoring body. We know from the EU Fundamental Rights Agency that the best reception systems for refugees have independent complaints systems, independent inspection bodies and unannounced spot checks. We believe that without the independent inspection body, the standards will be less likely to have a transformative effect.

#### **Moving in the Right Direction: A series of five symposia on responding to the needs of refugee children**

Refugee children are extremely vulnerable: many have lost parents and siblings, experienced significant trauma or witnessed severe acts of violence. In October, the Alliance ran five targeted events to tool up frontline service providers working with child refugees. The training events focused on: Early childhood education and care; mental health; community integration; Education and Know Your Rights for child refugees.

In total, there were inputs from seven international and 11 domestic leading experts with more than 180 attendees at the five events. Participants attended from a wide range of statutory agencies, local authorities, NGOs alongside health, education, social work and youth work practitioners. The impact of this work is that a cohort of service providers and community and voluntary organisations learned about how to deliver evidenced-based and targeted services to child refugees.

#### **People, Systems, Structures and Resources**

##### ***Organisational Development***

In 2018, the Children's Rights Alliance set out to ensure that it is 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'. The biggest organisational development projects for the Children's Rights Alliance in 2018 included the replacement of all its ICT hardware and software and the sub-division of its Boardroom to create more space for staff to occupy one floor.

##### ***Management and Staffing***

The Children's Rights Alliance has retained a high calibre staff that is dedicated and high performing. The organisation is managed by a Chief Executive who is supported by: a Legal and Policy Director; Legal Research and Public Policy Manager; Access to Justice Manager; Child Refugee Initiative Manager; Early Years Manager; Legal and Policy Officer; Head of Governance and Finance; Office and Finance Manager; Head of

#### **Founding Patron Geoffrey Shannon**

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/child care 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 Children's Rights Alliance by providing legal opinion on certain children's rights and child care law matters. 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.

## **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2018**

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Communications and Development and a Communications and Membership Officer. At the end of 2018, one staff member has 10 years' service; two staff have seven years' service; two staff have five years' of service; two staff have two and half years' service; one staff member has nearly two years' service and one staff member had eight months' service and another six months' service.

In terms of staff changes over the year, the part-time Communications Officer, left the Alliance in January 2018. The Alliance recruited a new Communications and Membership Officer in July 2018. The Alliance also recruited a Head of Governance and Finance in 2018 (refer to 'Governance'). A Legal and Policy Officer was recruited to cover maternity leave for the Senior Legal and Policy Officer.

The Children's Rights Alliance also runs the Catherine McGuinness Fellowship Programme with the support of the Bar of Ireland and the Irish Family Lawyers Association. The purpose of the Programme is to provide a recently qualified barrister who is practising at the Bar with a year-long Fellowship at the Alliance where they advise and support the Legal and Policy Team and Initiatives. Aisling Mulligan completed her year-long Catherine McGuinness Fellowship which is funded by the Bar of Ireland and the Irish Family Lawyers Association in 2018. Lewis Mooney, was appointed the Catherine McGuinness Fellow in late 2018. Lewis is a barrister who has experience in childcare, media, and housing law. Prior to commencing practice at the Bar he worked in the public affairs industry in London, and spent some time at the European Court of Human Rights in Strasbourg.

The Strategic Plan sets out to ensure that 'the team is supported and effective, its performance is managed and linked to organisational objectives, and its leadership outward looking and strategic'. In implementing this Strategic Goal, the Alliance ensures that 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.

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.

In 2018, the staff collectively took part in training on data protection, information security, time management and personal effectiveness. Four staff members completed media training as well. The Alliance also supported staff to undertake specific courses: one staff member completed the Certificate in Non-Profit Management and Leadership at the National College of Ireland; another staff member completed the Barrister-at-Law programme at the Kings Inns; another staff member was supported to commence a Leadership for Social Change course with Social Intelligence Associates; one other staff member was also supported to commence an LLM in Human Rights in Queens University Belfast.

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## DIRECTORS' REPORT

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#### **Communications**

In 2018, the Children's Rights Alliance successfully improved its media coverage. While the number of press releases issued was down on the previous year (22 compared to 40), the quantity and quality of media mentions and inquires increased. There were 265 (+ Report Card) media mentions in 2018, compared to 195 in 2017. In 2017, almost 40 percent of media opportunities were radio and of those, half were with local media outlets. In 2018, the Alliance maintained a similar high number of radio interviews and mentions (72 compared to 77 in 2017), it successfully increased the number of print and television opportunities, allowing for balanced media coverage and increased audience reach.

In 2017, the two highest points of media coverage were around two Alliance publications; the launch of *Report Card* (22 media outlets) and the Direct Provision Consultation (23 media outlets). In 2018, we see similar trends emerging for media coverage. There was heightened attention around the launch of *Report Card 2018* which secured coverage in 38 media outlets, a significant increase on 2017. Once again, research commissioned by the Alliance enjoyed a high level of media attention with 24 media mentions for our Home Works report on child homelessness. The Alliance continued to increase its share of voice in the children's space on topical issues. In 2017, the release of the McMahon Report was the issue that prompted increased media queries and coverage. In 2018, there was increased demand for the Alliance's reaction to topical issues including digital age of consent and opinion on significant launches including Budget 2019 and *First 5: The National Early Years Strategy*.

The increased media engagement was as a result of using the services of external communications consultants and improved capacity on the communications team particularly in the second half with the recruitment of a Communications and Membership Officer. The increased media coverage around issues such as child refugees, homelessness and access to justice and online safety is an effective way of building the profile of the organisation.

#### **Fundraising**

Fundraising is the responsibility of the Directors and they are charged with ensuring the short-term and long-term viability of the Alliance. The organisation has formally adopted and adheres to the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the Public.

In terms of fundraising results, the Alliance had its best year. This was down to achieving bigger grants from key philanthropic funders for core and project work. A good deal of resources in 2018 went into funder relationship management and complying with reporting obligations. In 2018, the Board sought the development of a new funding strategy to enable the organisation to diversify its funding base. Given its success in attracting foundations and trusts, this will continue to be an important focus of the Alliance's funding strategy in 2019. Developing the membership base income is also an important goal in the funding strategy.

#### **Building a Strong 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. The overall strategic objective of the Alliance is to grow the membership by 20% by the end of 2021. In 2018, the Alliance grew the membership from 111 to 114 and received six applications for full membership in the year. Three members were removed as they were no longer in operation. While this

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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modest growth is welcome the Alliance will have to place a significant emphasis on growing the membership in 2019 in order to meet the Strategy target.

In 2018, the Alliance issued a wide range of information supports to members including 32 Oireachtas monitors cataloguing child/youth developments in the Oireachtas and bi-monthly e-bulletins. The Alliance also prepared policy papers which were informed by members in response to the Child Care Act 1991 review; the reform of the *Guardian ad Litem* service; the development of the Early Years' Strategy and National Standards for Reception Accommodation for children seeking protection.

#### **Evaluation and Monitoring**

Since 2012, the Children's Rights Alliance has adopted an evaluation and monitoring framework developed by Compass Partnership that monitors objectives, outputs and outcomes under the Strategic Plan 2017-2021. As part of this process, the Board sets annual objectives in line with the Strategic Plan and this process begins in October each year. In terms of the monitoring process, the Children's Rights 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. An independent evaluator will be appointed in 2019 following a commissioning process to undertake an independent evaluation at the mid-point in the plan to identify key impacts, challenges, risks and any need for readjustment of the Strategic Plan objectives.

#### **Premises**

The Children's Rights Alliance is a co-owner of a building, 7 Red Cow Lane, Smithfield, Dublin 7 with Empowering People in Care Limited (EPIC). A formal agreement is in place between the two organisations to cover all aspects of managing the building. The Strategic Plan goal requires the Children's Rights Alliance to implement 'a development plan for the

#### **Member Working Groups**

The Strategic Plan commits the Alliance to 'acting as a coordination point for organisations working directly with children and young people'

#### **Child and Youth Homelessness:**

This group brings members together with a view to considering how to minimise the impact of homelessness on children. It met once in 2018 and a sub-set met to review the research report, *Home Works* that the Alliance published in July.

#### **Early Years:**

Involving both members and external stakeholders to guide the Alliance's early years work, the group met twice in 2018 and was chaired by Professor Nóirín Hayes.

#### **Child Refugees:**

Involving members and external stakeholders, the group advises on the direction of its Child Refugee Development Project. It met twice in 2018.

#### **Guardian ad litem Reform:**

This members' group met once in 2018 and guided the Alliance's work on the voice of the child in child care law proceedings.

#### **Child Poverty:**

The Alliance in 2018 formed a members' group to guide its work on child poverty.

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management of the Alliance offices and the Children's Hub to provide a supportive and positive working environment for staff, the Board and members.' The Alliance working with EPIC has been implementing a programme of structural improvements and it is intended to build on this going forward following the results of a building users' satisfaction survey that was undertaken in December 2018.

**FINANCIAL REVIEW**

The net deficit in the Financial Statements of the Alliance for the financial year was €77,866 (2017: surplus of €223,073). Total income in 2018 was €725,961 which is down €193,603 on the 2017 income (€919,564). The total expenditure in 2018 was €803,827 which is an increase of €107,336 on 2017 expenditure (€696,491).

<b>Results</b>	<b>31 Dec 2018</b>	<b>31 Dec 2017</b>
	€	€
Net (deficit) income for the financial year	(77,866)	223,073

The net deficit of €77,866 is split between an unrestricted surplus of €38,945 and a restricted deficit of €116,811.

The unrestricted net surplus relates to core funding for capital expenditure secured during the 2018 financial year. The related expenditure has been capitalised and will be depreciated over its useful life.

The restricted net deficit relates to expenses incurred during the year 2018 for projects where funding was received during 2017. Examples of this include the Access to Justice Project, Tony Ryan and The Community Foundation of Ireland for the child refugee project.

The Children's Rights Alliance is financed by a mix of donations and legacies, charitable activities, other funding (philanthropic) and income from investments.

In 2018, the Alliance had its most successful fundraising year in its history by focusing on key core funders and growing philanthropic funding. The Alliance continued to focus on the generation of additional core sources of funding rather than pursuing small grants. This enabled the Alliance to invest in capital activities such as replacing the ICT system and upgrading areas of the building during 2018.

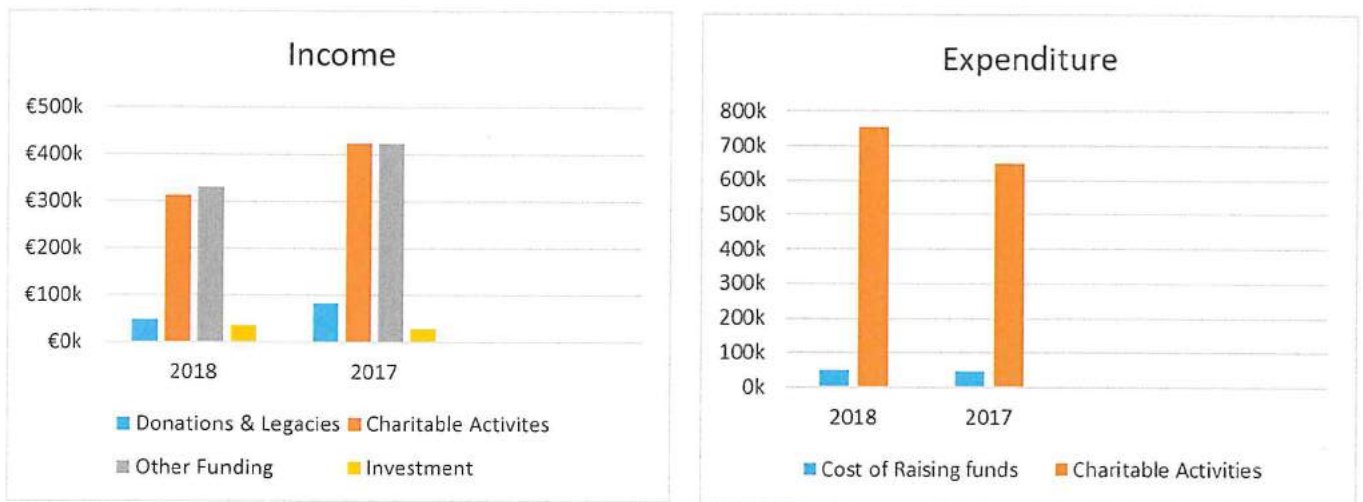
In 2018, the Children's Rights Alliance received a total of €462,976 (2017: €627,348) in restricted income which represents 64 percent of the total income. The reduction in restricted income is mainly as a result of significant income received during 2017 for large multi-year projects. There were two principal sources of restricted income during 2018: Government grants (29 percent) and philanthropic sources (71 percent). Government sources included the Department of Children and Youth Affairs, Department of Housing, Planning, Community and Local

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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Government and Pobal. Philanthropic funding continues to be an important source of funding for the charity and helps ensure its independence. The principal philanthropic sources came from Tomar Trust (€208,478 which is the first instalment of a three- year project to address child poverty and the need to invest in public services for children); The Community Foundation of Ireland (a total of €50,000 split between €30,000 for the Report Card project and €20,000 for the Child Refugee project); Katherine Howard Foundation for the Early Year's project (€64,176); The Bar council of Ireland and the Irish Family Lawyer Association (€7,720 to fund a Catherine McGuinness Fellowship Programme which supports a barrister to work within the Alliance's Legal and Policy Team one day a week).



In 2018, the Children's Rights Alliance received a total of €262,985 (2017: €292,216) in unrestricted income which represents 36 percent of the total income. The reduction in unrestricted income is mainly as a result of a fund raising event that occurred in 2017 that wasn't replicated in 2018. There are two principal sources of unrestricted income in the year 2018: Government Funding (68 percent), Donations/fundraising and investment income (32 percent). The Government source was the Department of Children and Youth Affairs. Donations/fundraising and investment income included, membership income/direct donations (€47,229) which has increased by 8 percent from 2017 due to an increase in uptake of membership for the Alliance in 2018. Rental income and management fees (€35,656) have increased by 24 percent from 2017 due to additional rental income received following a reorganisation of office space during 2018.

In 2018, total expenditure was €803,827 (2017: €696,491). The charitable activities expenditure in 2018 of €754,503 (2017: €650,777) increased by 14 percent in the year. The increase in expenditure in 2018 is mainly as a result of the commencement of projects such as the Access to Justice Project and the Child Poverty Project. Included in the cost of raising funds and expenditure on charitable activities is staff costs of €616,916 in 2018 (2017: €566,266) which represent 77 percent (2017: 81 percent) of the overall expenditure for the Alliance. The increase in the staff costs of 9 percent in the year 2018 relates to the creation of additional posts during 2018.



# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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The directors have a reasonable expectation that the company has adequate resources to continue its operational activities for the foreseeable future, being a twelve month period from the date of the approval of the financial statements. Accordingly, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

We would like to pay tribute to the generosity of our funders and members for the continued belief and support in the work of the Children's Rights Alliance.

#### ***Policy for Holding Reserves***

The Children's Rights Alliance board has put a reserve policy in place to ensure that the charity'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 charity's contractual commitments. The Alliance must carry six months operating costs in a readily reliable 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 monitor the reserve on a quarterly basis by reviewing the management accounts.

At the end of the year, the Alliance's total funds were €776,526 of which €122,920 were restricted and €653,606 were unrestricted. Given that the overall expenditure in the year 2018 amounted to €803,827, this meant that the Alliance exceeded the six month policy reserve.

#### ***Policy for Investments***

The Alliance's policy for investments is to retain its cash reserve in a low-risk deposit account. However, it was also evident that given the low risk interest rates on deposit accounts, the real value of its reserve was devaluing and that there was a need to increase the reserve particularly in light of the economic uncertainty that may arise as a result of the UK's exit from the European Union. In the preparation of its organisational Budget for 2018, the board approved allocation of 2.5 percent of the annual income towards the charity's cash reserve from unrestricted sources to enable the Children's Rights Alliance to grow its reserve.

#### ***Apportionment***

In 2018, the Children's Rights Alliance continued to use the budgeting template that allows clear apportionment of income against activities and related expenditure. In addition, the Alliance's systems allow for grant income to be apportioned against funded costs.

#### ***Principal Risk and Uncertainties***

The Children's Rights Alliance uses its Risk Register to monitor and mitigate risk arising across the full range of its activities. The Risk Register is reviewed on an annual basis by the Finance, Audit and Risk Committee and adopted by the board. The Alliance's Risk Register identifies risks under the following themes: Governance and Regulation, Business and Operational, Human, Financial and Reputational and Political. In 2018, the top risks included ensuring that: (1) the change of Directors on the Board would not lead to a loss of institutional knowledge; (2) the Alliance's IT infrastructure did not fail and expose the organisation to information security risks; (3) the organisation is staffed appropriately to deliver its strategic objectives; (4) the organisation retains

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sufficient funding to cover its core costs and managing conflicts between members and (5) errors in legal and policy analysis are identified.

The directors are aware of the key risks to which the company is exposed, in particular those related to the operation and finances of the company and are satisfied that there are appropriate systems in place to address these risks.

The Alliance mitigates its core financial and operational risks as follow:

- It continually monitors the level of activity, prepares and monitors its budgets, targets and projections;
- Internal/operational control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- It puts an agreement in place with an IT provider to put an IT security system in place that mitigates against ICT risks;
- 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 in order to minimise liquidity risk;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It ensures that staff and board members of the organisation have the required training to maintain appropriate governance levels.
- 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;
- It continues to adopt best practices in order to mitigate against reputational risk;
- It ensures that there is sufficient staffing levels to avoid staff burnout.

#### Good Governance

In November 2018, the Children's Rights Alliance was nominated for a Good Governance Award (Category 2, income between €250,000 and €1 million). The Good Governance Awards recognise, support and encourage adherence to good governance practice by non-profit organisations in Ireland.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governance

The Strategic Plan goal is to ensure that: 'Governance is maintained at the highest standards, from Board level, the organisation is legally compliant, strategic, protective of its independence, and invested in growing its reputation'. This is an important goal for the organisation. However, the organisation finds implementing its governance commitments, charities obligations and legal compliance duties very challenging given its size. Year-on-year, the Alliance finds it is investing more in staff time in meeting these demands.

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

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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 listed on [www.governancecode.ie](http://www.governancecode.ie) as one of the fully compliant organisations. In 2018, the Alliance undertook a planned three-year compliance review of the Governance Code for Community, Voluntary and Charitable organization.

The Strategic Plan commits the Alliance to effectively communicate with and is transparent and accountable to its members, stakeholders and funders and has Triple Lock Status from the Charities Institute Ireland. This means that the Alliance has adopted the Charity SORP FRS 102 Financial Reporting Standard, makes our complaints policy, data protection policy and procedures and Annual Reports and Financial Statements readily available via [www.childrensrights.ie](http://www.childrensrights.ie)

The Alliance has a Governance Handbook which 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 an annual board review effectiveness and skills audit process in December. Areas identified for further strengthening board effectiveness included strengthening the board expertise through board co-options in public affairs/communications and equality/diversity.

In order to continue upholding high governance standards, the Alliance created a new post, Head of Governance and Finance on a three day a week basis. The main functions of the role are to support the Chief Executive to develop, drive and manage the implementation of the governance, HR and financial strategies, policies and organisational rules. The role also has primary responsibility for preparing budgets, multi-annual forecasts, co-ordinating risk management plans across the organisation, procurement and responding to funder audits. Another key aspect of the position is supporting the Company Secretary. A registered accountant with 15 years' experience, was appointed in April 2018.

Finally, at the end of 2018, the Board agreed to organise training for itself in preparation for bringing the organisation into compliance with the Charities Regulator Governance Code.

#### **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.

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Board Members	Board meeting attendance for 2018	Skills Area
<b>Tom Costello [Chair]</b>	3/3 (resigned 8/5/2018)	Policy. Public Services. Strategic Planning. Leadership. Philanthropy.
<b>Mary Lawlor [Chair]</b>	3/4 (appointed 8/5/2018)	Leadership. Advocacy. Sector Knowledge. Fundraising. HR. Strategic Planning.
<b>Tom Maher [Vice Chair]</b>	7/7	Policy. Sector Knowledge. Strategic Planning. Leadership. Public Services.
<b>Colm Bryson [Treasurer]</b>	4/6	Governance. Accounting. Risk Management. Investments.
<b>Noreen Flynn [Treasurer]</b>	3/3 (resigned 8/5/2018)	Education Policy. Sector Knowledge. Public Services. Employment. HR.
<b>Marie Cumiskey</b>	2/4 (elected on 8/5/2018)	Education Policy. Sector Knowledge. HR.
<b>Maureen Dillon</b>	6/7	Sector Knowledge. Operational Manager. Fundraising. Youth Services. Volunteerism.
<b>Catherine Keane</b>	1/1 (resigned 6/2/2018)	Solicitor. Law. Policy. Government and Public Services. Employment Law.
<b>Grainia Long</b>	1/6	Public Affairs. Policy. Advocacy. Strategic Planning. Leadership. Fundraising.
<b>Mark O'Connor</b>	3/4 (elected 8/5/2018)	Public Affairs. Policy. Sector Knowledge. Equality and Diversity. Communications.
<b>Pablo Rojas Coppari</b>	2/2	Sector Knowledge. Policy. Research. Equality and Diversity.
<b>June Tinsley</b>	7/7	Policy. Public Affairs. Research. Advocacy. Strategic Planning. Communications.

The Board of Directors met seven times in 2018. Tom Maher was appointed as company secretary on 11 December 2018.

Under the Board Rotation policy (see below), Noreen Flynn resigned from the Board in May 2018. Maureen Dillon and June Tinsley had been co-opted to the Board in 2017 and stood for election in 2018. Mark O'Connor and Marie Cumiskey were also elected for the first time to the Board in 2018. Colm Bryson was co-opted to the Board as treasurer in March 2018.

Tom Costello resigned as Chair at the AGM on 9 May 2018. Following a Nominations Committee recruitment process, Mary Lawlor, was coopted to take up the Chair role on 9 May 2018. Catherine Keane and Pablo Rojas Coppari stood down from the Board in 2018.

The Board is supported by a committee structure which deals with specific aspects of the company's business. There were three standing committees in 2018. The Chief Executive, Tanya Ward, was in attendance at all these subcommittees meetings. The Head of Governance and Finance was present for the Finance, Audit and

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2018

Risk Committee and is Secretary to the Nominations Committee. The Office and Finance Manager was present for the Finance, Audit and Risk Committee meeting.

#### Tom Costello, Children's Rights Alliance Chair May 2014-May 2018

Tom Costello became Chair in May 2015 and used his deep understanding of the not-for-profit and philanthropy sectors to allow us stabilise our funding and gain new core and project funding. Knowing how important it is for charities to maintain good governance and build up trust with stakeholders, Tom enabled us to build up our capacity in these areas. Tom's support on governance and strategic guidance supported the organisation to secure historic change for children.

Tom's guidance has been vital in an era where our members, funders and the public demands and rightly deserves the highest levels of governance, accountability and transparency. An organisation like ours trades on its excellence and in particular its reputation with stakeholders, both governmental and civil society based. This is why we have been so fortunate to have Tom support us in this area.

Key to this, Tom led our strategic planning process and developed our Risk Register and Risk Management systems. He also initiated a new board effectiveness and a board skills review process to enhance our efficiency. A highpoint as well as an indicator of Tom's good work was winning a Good Governance Award in 2017. The public recognition that this award gives us helps us to prove to those that put their trust in us that we work effectively and transparently. We would not have achieved this accolade without Tom's support and advice to reach for the stars in terms of good governance.

In 2018, Tom was nominated as Trustee of the Year at the Charity Impact Awards run by the Wheel. Tom's encouragement and support to strengthen this area has left us with a fine legacy.

#### **Finance, Audit and Risk Committee**

The Finance, Audit and Risk Committee is responsible for the effective review and monitoring of financial risks; reliable management and financial reporting; ensuring compliance with laws and regulations; and maintenance of an effective and efficient audit. The Office and Finance Manager acts as Secretary to the Committee and the Head of Governance/Finance and the Chief Executive attend meetings.

Finance, Audit and Risk Committee	Attendance for 2018
<b>Noreen Flynn [Treasurer] (resigned March 2018)</b>	1/2
<b>Colm Bryson [Treasurer] (appointed as treasurer March 2018)</b>	5/5
<b>Catherine Keane</b>	1/2
<b>Katie Mannion</b>	1/1
<b>Tom Maher</b>	5/5

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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#### ***Remuneration Committee***

The Remuneration Committee of the Alliance consists of the Office Holders of the Alliance Board of Directors. The Remuneration Committee is responsible for advising the Board on the remuneration policies for the Chief Executive/staff and reviews the Chief Executive's appraisal. The Chief Executive acts as Secretary to this Committee. The Committee met once in 2018 and had full attendance.

#### ***Nominations Committee***

Involving the Chair and Vice Chair, the Nominations Committee is responsible for advising the Board on policies and procedures for maintaining strong effective structures, succession planning for the Board and the selection of candidates for Board co-option. The Committee met on two occasions in 2018 and had full attendance. The Head of Governance and Finance acts as Secretary and the Chief Executive was in attendance.

#### ***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;
- Oversight and approval of procurement contracts over €5,000;
- Approval of all organisational policies including, governance, risk, staffing, financial, child safeguarding statement, 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, appointment of senior staff, including the Chief Executive, 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.

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.

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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#### ***Reporting***

The Chief Executive reports directly to the Board. Board meeting agendas are planned in advance between the Chair, the Head of Governance and Finance and the Chief Executive using a Board Planner Tool showing the full projected business of the Board spread throughout the year. A Board 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 constitution, 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 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 2018.

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 training session covering, the role and aims of the Children's Rights Alliance, its governance structures, responsibilities, its core activities, history and successes. A new Director is also furnished with an induction pack with all key documents. 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.

The outgoing chair, Tom Costello, notified the Board of his intention to retire in April 2017 at the next AGM (May 2018). At that point, the Nominations Committee recommended a process to manage the succession of the chair between July and December 2017 which involved: (1) drawing up a list of specifications needed for the incoming chair paying particular attention to the content/approach in the Strategic Plan 2017-2021 and the current landscape; (2) organising interview meetings with prospective internal and external candidates. It was agreed that internal candidates would be identified by asking Board members to express an interest in the

## CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2018

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position. External candidates were to be identified paying attention to the person specification and approached directly by the Chair/Chief Executive. Board members were also encouraged to recommend external candidates for interview; (3) the Nominations Committee would report at each Board meeting on the status of this work with a view to making a recommendation in early 2018. Mary Lawlor was recommended as a result of this process.

### Profile of new Children's Rights Alliance Chair – Mary Lawlor

Mary Lawlor has decades of experience in human rights - founding and/or growing successful, effective NGOs. She is currently an Adjunct Professor in the School of Business, Trinity College Dublin where she takes the lead on Business and Human Rights. She is also a member of the Advisory Board of the School of Business.

In 2001 she founded *Front Line Defenders - the International Foundation for the Protection of Human Rights Defenders*. Front Line Defenders concentrates all its activities on human rights defenders at risk who work peacefully for the rights of others as enshrined in the Universal Declaration of Human Rights (UDHR). The aim is to protect defenders of human rights and provide them with "round the clock" practical support so that they can continue their work to build civil and just societies.

As Executive Director from 2001-2016, Mary Lawlor represented Front Line Defenders and had a key role in its development. She led country visits, engaged in high level international advocacy, oversaw accountability, managed and evaluated programs and raised funds. In 2007, Front Line Defenders was awarded the King Baudouin International Development Prize and in 2018, it was awarded the UN Human Rights Prize.

Prior to Front Line Defenders, Mary was Director of the Irish Section of Amnesty International from 1988 to 2000. She became a Board member in 1975 and was elected Chair from 1983 to 1987. Mary has a BA in Psychology and Philosophy and postgraduate degrees in Montessori Teaching and Personnel Management. She is also on the Boards of Front Line Defenders, Smashing Times Theatre Group and The Irish Council for Civil Liberties. She is on the Advisory Board of the UCD Centre for Ethics in Public Life and the Norwegian Human Rights Fund.

Mary Lawlor was awarded the Irish Life WMB Social Entrepreneur of the Year Award in 2008. In 2011, she received the Irish Tatler Woman of the Year Special Recognition Award. In 2014, Mary was awarded the French insignia of *Chevalier de l'Ordre National de la Légion d'Honneur* and an honorary degree of Doctor in Laws from Trinity College Dublin. In December 2016 she was awarded the Franco-German Award for Human Rights and the Rule of Law (presented by both Foreign Ministers). In 2018, she was awarded an Honorary Doctorate in Law from University College Dublin.

### **Legal Compliance**

The Strategic Plan commits the Alliance to ensuring that the Children's Rights Alliance Board and management complies with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place. In 2018, the Alliance submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Registration Office on time. Overall the organisation is investing more staff time and financial resources in professional fees to support legal compliance. Particular actions for 2018 are outlined below.



# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## DIRECTORS' REPORT

### FOR YEAR ENDED 31 DECEMBER 2018

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<b>Data Protection</b>	In preparation for the introduction of the GDPR Directive in May 2018 of the GDPR deadline, the Alliance commissioned BH Consulting to carry out an audit of the organization, prepare an action plan and deliver staff training.
<b>Safeguarding</b>	The Alliance updated its statement and policy on safeguarding children and this was approved by Tusla, the Child and Family Agency.
<b>Health and Safety</b>	The Alliance commissioned Eazysafe to carry out a health and safety audit on the building. They also prepared a new updated Statement and policy for the organisation and a programme of works was carried out on the building.

#### Plans for the Future

##### ***No Child 2020 Initiative and Child Poverty***

The No Child 2020 campaign is a new and unique national collaboration between The Irish Times and the Children's Rights Alliance. From January 2019 for a ten-month period The Irish Times will provide a dedicated focus on a child welfare and children's issues through their newspaper, inspired by the anniversary of the Democratic Programme issued by the first Dáil a century ago. The aim is to explore the causes of child poverty in Ireland today and start a national conversation on how to end it once and for all.

In parallel with this special editorial focus, the Children's Rights Alliance and The Irish Times have jointly collaborated on Five Key Asks for children around food, health, education, participation and housing. Poverty is not inevitable and we know there are solutions. This is why the Children's Rights Alliance has launched a bespoke advocacy campaign to Government and decision-makers around child poverty to complement The Irish Times coverage.

We will continue to participate in the NGO child poverty subgroup of the National Advisory Council for Children and Young People under *Better Outcomes, Brighter Futures: The National Policy Framework for Children and Young People 2014 - 2020* recommending tangible solutions to Government to reduce the number of children experiencing poverty. We will secure measures to protect and respect the rights of the children experiencing high levels of poverty through written submissions and Community and Voluntary Pillar bilateral meetings with government departments. We will also attend the Pre-Budget forum hosted by the Minister for Employment Affairs and Social Protection and the National Economic Dialogue hosted by the Minister for Finance.

##### ***Election Manifestos and Programme for Government***

The Alliance will lay the groundwork and secure key asks in political party election manifestos and ensure there are strong and measureable commitments for children and young people in the next Programme for Government. We will use our *Report Card* series to highlight what can be improved for children in terms of their healthcare, education, early childhood, living conditions, family environment, alternative care and equality. We will develop strong and relevant campaign asks through consultation with our membership and meet with key influencers in each party to highlight the need for children and young people to be a focal point for the next government.

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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#### ***Early Years***

In 2019, the Alliance will continue to build on its work to date in the early years and advocate to ensure that a robust implementation plan is put in place to deliver key priorities of *First Five: A Whole of Government Strategy for Babies, Young Children and their Families 2018-2029*. The regulation of the childminding sector will also be a key priority for 2019 as we anticipate the forthcoming Childminding Action Plan. This year we plan to commission and complete research on the need for and design a dedicated child health workforce model for babies and young children and their families.

#### ***Child Refugees***

Through our Child Refugee Initiative we will work hard to improve the lives of refugee and asylum seeking children in Ireland. By ensuring the implementation of National Standards for Direct Provision accommodation and advocating for an independent inspectorate we hope to transform Direct Provision so that children can live in a positive and nurturing family friendly environment. We will publish ground-breaking research examining the needs of children accepted through the Irish Refugee Protection Programme and use this information to advocate for the implementation of evidence based policy which supports the inclusion of refugee children. We hope our work in this area will lay the foundations for a sustainable, inclusive and child-friendly protection process in Ireland.

#### ***Youth Justice***

The Alliance was one of just two NGOs invited to join the Steering Group for the development of the new youth justice strategy. Our aim is to play an integral role on the Group by ensuring that the new strategy is underpinned by children's rights principles such as ensuring that children who come in contact with the law have the opportunity to have their voices heard and that a child's best interests are central to decisions made within the justice system. We will work to ensure that the expertise and experience of our members is brought to the table and through our role as Chair of the National Advisory Council for *Better Outcomes, Brighter Futures, the National Policy Framework for Children and Young People 2014-2020*, to ensure the leadership of Council members is used to enhance the strategy for children and young people who come into contact with the law in Ireland.

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND DIRECTORS' REPORT FOR YEAR ENDED 31 DECEMBER 2018**

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## **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name of charity</b>	Children's Rights Alliance – Republic of Ireland
<b>Charity number</b>	CHY 11541
<b>Address</b>	7 Red Cow Lane, Smithfield, Dublin 7.

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

Tom Maher	
Maureen Dillon	
Katie Mannion	
June Tinsley	
Grainia Long	(appointed 06/02/2018)
Colm Bryson	(appointed 06/02/2018)
Mary Lawlor	(appointed 20/03/2018)
Marie Cumiskey	(appointed 09/05/2018)
Mark O'Connor	(appointed 09/05/2018)
Catherine Keane	(resigned 06/02/2018)
Pablo Rojas Coppari	(resigned 09/05/2018)
Tom Costello	(resigned 09/05/2018)
Noreen Flynn	(resigned 09/05/2018)
Tanya Ward	(resigned as secretary 11/12/2018)
Tom Maher	(appointed as secretary 11/12/2018)

### **Chief Executive and senior management to whom responsibility for the day-to-day management of the charity is delegated**

Chief Executive	Tanya Ward
Head of Governance and Finance	Theresa Burke
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

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **DIRECTORS' REPORT**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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#### **Solicitors:**

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

#### **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.

#### **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 charity's premises, 7 Red Cow Lane, Smithfield, Dublin 7.

#### **Directors' compliance statement**

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the audit and finance subcommittee review the internal controls in place on an annual basis. They confirm that:

- Adequate controls are in place in order to meet the obligations of the company,
- Appropriate arrangements and structures are in place that is, in their opinion, designed to secure material compliance with the company's relevant obligations.

#### **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.

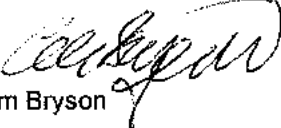
**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
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FOR YEAR ENDED 31 DECEMBER 2018**

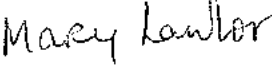
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**Auditors**

In accordance with Section 383(2) of the Companies Act 2014, the auditors, JPA Brenson Lawlor, acted as auditors of the charity for the year ended 31<sup>st</sup> December 2018.

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

  
Colm Bryson  
**Treasurer**

  
Mary Lawlor  
**Chair**

Date: 27 March 2019

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND DIRECTORS' RESPONSIBILITIES STATEMENT FOR YEAR ENDED 31 DECEMBER 2018**

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## **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 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.

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



Colm Bryson  
**Treasurer**



Mary Lawlor  
**Chair**

Date: 27 March 2019

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

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### **Opinion**

We have audited the financial statements of Children's Rights Alliance - Republic of Ireland for the year ended 31 December 2018 which comprise the Statement of Financial Activities, 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 FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter**

- We draw attention to the disclosures made in Note 2 to the financial statements concerning the directors' confidence in the charity'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.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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 and the financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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.

### **Responsibilities of director for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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

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In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

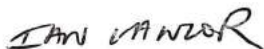
### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act. 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.



**Ian Lawlor**  
for and on behalf of JPA Brenson Lawlor

Date: 27 March 2019

**Chartered Accountants**  
**Statutory Audit Firm**

Argyle Square  
Morehampton Road  
Donnybrook  
Dublin 4  
D04 W9W7

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND  
EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted funds €	Restricted funds €	Total 2018 €	Total 2017 €
<b>Income</b>					
<i>Donations and Legacies</i>					
Donations and fundraising income	4	47,229	-	47,229	85,846
<i>Income from charitable activities</i>	4				
Government grants		180,000	132,602	312,602	383,999
Other funding		25	330,374	330,399	420,880
<i>Investment Income</i>	4	<u>35,731</u>	<u>-</u>	<u>35,731</u>	<u>28,839</u>
<b>Total Income</b>		<b><u>262,985</u></b>	<b><u>462,976</u></b>	<b><u>725,961</u></b>	<b><u>919,564</u></b>
<b>Expenditure</b>	5				
Cost of raising funds		19,593	29,732	49,324	45,714
Expenditure on charitable activities		<u>203,928</u>	<u>550,575</u>	<u>754,503</u>	<u>650,777</u>
<b>Total expenditure</b>		<b><u>223,521</u></b>	<b><u>580,306</u></b>	<b><u>803,827</u></b>	<b><u>696,491</u></b>
<b>Net Income/ (Expenditure)</b>		<b>39,464</b>	<b>(117,330)</b>	<b>(77,866)</b>	<b>223,073</b>
Transfers between funds		(519)	519	-	-
<b>Net movements in funds for the year</b>		<b>38,945</b>	<b>(116,811)</b>	<b>(77,866)</b>	<b>223,073</b>
<i>Reconciliation of Funds</i>					
<b>Total Funds brought forward</b>		<b><u>614,661</u></b>	<b><u>239,731</u></b>	<b><u>854,392</u></b>	<b><u>631,319</u></b>
<b>Total Funds carried forward</b>		<b><u>653,606</u></b>	<b><u>122,920</u></b>	<b><u>776,526</u></b>	<b><u>854,392</u></b>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2018**

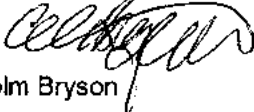
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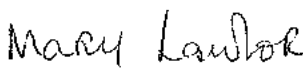
	2018 €	2017 €
Surplus/ (Deficit) for the financial year	<u>(77,866)</u>	<u>223,073</u>
Total comprehensive income	<u>(77,866)</u>	<u>223,073</u>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2018**

	Notes	2018 €	2017 €
<b>Fixed assets</b>			
Tangible assets	9	<u>319,852</u>	<u>292,769</u>
		<b>319,852</b>	<b>292,769</b>
<b>Current Assets</b>			
Debtors	10	640,653	833,786
Cash at bank and in hand	13	<u>586,668</u>	<u>868,228</u>
		<b>1,227,321</b>	<b>1,702,014</b>
<b>Creditors: amounts falling due within One year</b>	11	<u>(770,647)</u>	<u>(1,140,391)</u>
<b>Net current assets</b>		<u>456,674</u>	<u>561,623</u>
<b>Total assets less current liabilities</b>		<u><b>776,526</b></u>	<u><b>854,392</b></u>
<b>Reserves and funds</b>			
Accumulated funds – restricted	16	122,920	239,731
Accumulated funds – general	20	<u>653,606</u>	<u>614,661</u>
		<u><b>776,526</b></u>	<u><b>854,392</b></u>

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

  
 Colm Bryson  
 Treasurer

  
 Mary Lawlor  
 Chair

Date: 27 March 2019

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
STATEMENT OF CASH FLOW  
FOR YEAR ENDED 31 DECEMBER 2018**

	Notes	2018 €	2017 €
Net cash flows from operating activities	12	(243,551)	274,965
<b>Cash flows from investing activities</b>			
Payments for tangible fixed assets		(38,084)	(1,151)
Interest received		<u>75</u>	<u>194</u>
Net cash flows from investing activities		<b><u>(38,009)</u></b>	<b><u>(957)</u></b>
Net (decrease)/increase in cash and cash equivalents		<b><u>(281,560)</u></b>	<b><u>274,008</u></b>
Cash and cash equivalents at beginning of financial year		<b><u>868,228</u></b>	<b><u>594,220</u></b>
Cash and cash equivalents at end of financial year		<b><u>586,668</u></b>	<b><u>868,228</u></b>

# **CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR YEAR ENDED 31 DECEMBER 2018**

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#### **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 on pages 43-62 constitute the individual financial statements of Children's Rights Alliance – Republic of Ireland for the financial year ended 31 December 2018.

Children's Rights Alliance – Republic of Ireland is a charity limited by guarantee and not 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 charity's operations and its principal activities are set out in the Directors' Report on pages 4-35.

#### **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 directors' report. Such income normally takes the form of grants, fees and other funding. The charity has secured commitments for most of its funding for 2019. 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 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS102 and Section 291(5) of the Companies Act 2014.

# CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR YEAR ENDED 31 DECEMBER 2018

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#### **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.

#### **Income**

All income is 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.

Income is categorised under the following headings:

- Donations and legacies
- Income from charitable activities
- Investment Income

#### **Donation and Legacies**

#### ***Donations and Fundraising Income***

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

#### ***Membership Fees***

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

#### **Income from Charitable Activities**

#### ***Grants and Other Funding***

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.

#### **Investment income**

Interest and investment income is included when receivable and the amount can be measured reliably, this is normally upon notification of the interest paid or payable by the bank. Rental and management fee income is recognised on an invoice basis.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2018**

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**3. Accounting Policies (continued)**

**Income (continued)**

***Donated Services and facilities***

Where practicable, donations of goods and services 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.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met. The receipt of economic benefit from the use by the charity of item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

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

There was no donated service and facilities during the year ended 31 December 2018.

**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.

***Costs of raising funds***

Cost of raising funds includes expenditure directly associated with generating fundraising income, including attracting voluntary income and grant income.



**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2018**

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**3. Accounting Policies (continued)**

***Expenditure on charitable activities***

Expenditure on charitable activities comprise those costs incurred by the charity in the pursuit of the charities objectives and in the delivery of its activities and services. It includes both costs that can be allocated directly such as wages and salaries and costs of an indirect nature necessary to support the delivery of its activities and services.

***Other expenditure***

Other expenditure represents those items not falling into the categories above.

***Allocation of support costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities and services of the charity. Support costs are allocated to expenditure on charitable activities. Costs relating to a particular project are allocated directly others are apportioned on an appropriate basis such as staff time.

***Retirement benefit costs***

On completion of a probationary period of six months, the company pays 10% employer pension contribution into a personal retirement savings account (PRSA). Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable.

***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.

A review for impairment of tangible fixed asset will be carried out if events or change in circumstances indicate that the carrying value of any tangible fixed asset may not be recoverable. Shortfalls between the carrying value of tangible fixed assets and their recoverable amounts will be recognised as impairments. Impairment losses will be recognised in the Statement of Financial Activities.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2018**

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**3. Accounting Policies (continued)**

**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.

**Trade and other debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists, in which case they are measured at present value of future receipts discounted at a market value. Subsequently these are measured at amortised costs less any provision for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the agreement.

Prepayments are valued at the amount prepaid net of any trade discounts due.

**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.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2018**

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**3. Accounting Policies (continued)**

**Cash**

Cash consists of cash on hand and demand deposits.

**Trade and other creditors**

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.

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.

**Deferred Income**

The charity recognised deferred income, where the terms and conditions have not been met or uncertainty exists as to whether the charity can meet the terms or conditions otherwise within its control, income is then deferred as a liability until it is probable that the terms and conditions imposed can be met.

Some of the grants received are subject to performance related conditions or time periods, when these performance related or other conditions are met the deferred income is released to income in the statement of financial activities.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Judgements 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.

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2018**

**3. Accounting Policies (continued)**

**Comparative Figures**

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

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. The Charity does not allow annual leave to carry forward and as such no provision is required in the financials. The charity contributes 10% employer pension contribution to an individual's PRSA once probation is passed.

**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.

**4. Income**

	Unrestricted funds €	Restricted funds €	Total 2018 €	Total 2017 €
<b>Donations and legacies</b>				
<i>Donations and fundraising income</i>				
- Membership Fees	46,570	-	46,570	45,398
- Donations in Kind	659	-	659	39,778
- Training	-	-	-	516
- Project Funds	-	-	-	154
<b>Total</b>	<b><u>47,229</u></b>	<b><u>-</u></b>	<b><u>47,229</u></b>	<b><u>85,846</u></b>
<b>Income from charitable activities</b>				
<i>Government grants</i>				
- DCRAGA Scheme/SSNO	-	89,948	89,948	89,948
- Social Partnership	-	18,840	18,840	18,840
- Department of Children & Youth Affairs	<u>180,000</u>	<u>23,814</u>	<u>203,814</u>	<u>275,211</u>
<b>Total</b>	<b><u>180,000</u></b>	<b><u>132,602</u></b>	<b><u>312,602</u></b>	<b><u>383,999</u></b>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2018**

**4. Income (continued)**

	Unrestricted funds €	Restricted funds €	Total 2018 €	Total 2017 €
<b>Other funding</b>				
- CFI (Child refugee projects)	-	-	-	90,000
- KHF (Early Years Grant)	-	64,176	64,176	64,735
- CFI (Report Card)	-	30,000	30,000	30,000
- IYF (Report Card)	-	-	-	12,500
- CFI (Comic Relief)	-	20,000	20,000	-
- CFI (Educational Needs)	-	-	-	7,000
- Constitutional Events	-	-	-	5,568
- Fundraising	25	-	25	-
- Access to Justice	-	-	-	107,096
- Bar Council of Ireland	-	7,720	7,720	6,720
- MDAC (Innovating European Lawyers)	-	-	-	2,659
- Tony Ryan Trust	-	-	-	100,000
- Tomar Trust	-	208,478	208,478	1,250
- Pol O'Murchu	-	-	-	1,000
- Eurochild (Child Poverty)	-	-	-	(5,080)
<b>Total</b>	<b><u>25</u></b>	<b><u>330,374</u></b>	<b><u>330,399</u></b>	<b><u>420,880</u></b>
<b>Income from investments</b>				
Rental and Management fee Income	35,656	-	35,656	28,645
Interest received	75	-	75	194
Capital reserve	-	-	-	-
<b>Total</b>	<b><u>35,731</u></b>	<b><u>-</u></b>	<b><u>35,731</u></b>	<b><u>28,839</u></b>
<b>Total income</b>	<b><u>262,985</u></b>	<b><u>462,976</u></b>	<b><u>725,961</u></b>	<b><u>919,564</u></b>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2018**

**5. Cost of Raising Funds**

	Unrestricted €	Restricted €	Total 2018 €	Total 2017 €
Direct staff costs	<u>19,593</u>	<u>29,732</u>	<u>49,324</u>	<u>45,714</u>
	<u>19,593</u>	<u>29,732</u>	<u>49,324</u>	<u>45,714</u>

**Expenditure on Charitable Activities**

Expenditure on Charitable activities is analysed under the six main aims of the organisation:

**Aim 1:** Using the law to give meaningful effect to children's rights.

**Aim 2:** Shaping national policy to give meaningful effect to children's rights.

**Aim 3:** Investing in children early and building political support for public services.

**Aim 4:** Promote access to child-friendly justice.

**Aim 5:** Spotlight on serious children's rights violations, including refugee children.

**Aim 6:** Strong membership and people, systems, structures, procedures and resources to delivery strategy.

	Support cost 2018 €	Direct aim costs 2018 €	Direct staff costs 2018 €	Total 2018 €	Total 2017 €
Aim 1	33,316	8,456	63,465	105,238	82,421
Aim 2	33,316	25,951	63,465	122,732	88,659
Aim 3	33,316	4,292	116,359	153,967	204,270
Aim 4	33,316	19,698	64,774	117,789	31,978
Aim 5	33,316	20,044	96,245	149,605	106,506
Aim 6	<u>33,316</u>	<u>21,399</u>	<u>50,457</u>	<u>105,172</u>	<u>136,943</u>
<b>Total</b>	<b><u>199,897</u></b>	<b><u>99,840</u></b>	<b><u>454,766</u></b>	<b><u>754,503</u></b>	<b><u>650,777</u></b>
<b>Unrestricted</b>				<b><u>203,928</u></b>	
<b>Restricted</b>				<b><u>505,575</u></b>	
<b>Total</b>				<b><u>754,503</u></b>	

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2018**

	Aim 1	Aim 2	Aim 3	Aim 4	Aim 5	Aim 6	Total Funds 2018	Total Funds 2017
<b>Support Costs</b>								
Salaries and staff costs	20,644	20,644	20,644	20,644	20,644	20,644	123,864	80,823
Offices expenses	4,424	4,424	4,424	4,424	4,424	4,424	26,543	22,459
IT support costs	1,672	1,672	1,672	1,672	1,672	1,672	10,034	6,806
Depreciation and Maintenance	2,264	2,264	2,264	2,264	2,264	2,264	13,585	7,487
Professional fees	1,974	1,974	1,974	1,974	1,974	1,974	11,845	20,830
Governance	<u>2,338</u>	<u>2,338</u>	<u>2,338</u>	<u>2,338</u>	<u>2,338</u>	<u>2,338</u>	<u>14,025</u>	<u>12,757</u>
<b>Total</b>	<b><u>33,316</u></b>	<b><u>33,316</u></b>	<b><u>33,316</u></b>	<b><u>33,316</u></b>	<b><u>33,316</u></b>	<b><u>33,316</u></b>	<b><u>199,897</u></b>	<b><u>151,163</u></b>
<b>Unrestricted</b>							<b><u>128,202</u></b>	
<b>Restricted</b>							<b><u>71,779</u></b>	

**Allocation of support costs**

Salaries and staff costs are actually per each of the aims. The remaining supports costs are divided equally over each of the aims.

**Governance Cost**

	Unrestricted €	Restricted €	Total 2018 €	Total 2017 €
Audit Fee	5,535	-	5,535	7,995
Non-Audit Fee	615	-	615	2,823
Annual Report and AGM	6,584	-	6,584	967
Board Meetings	<u>1,292</u>	<u>-</u>	<u>1,292</u>	<u>973</u>
	<u>14,025</u>	<u>-</u>	<u>14,025</u>	<u>12,757</u>

**6. Surplus on ordinary activities before taxation**

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

	2018 €	2017 €
Depreciation of tangible assets	11,002	6,663
Audit Remuneration (including VAT)		
-Audit Fees	5,535	7,995
-Non Audit services	<u>615</u>	<u>615</u>

**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2018**

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**7. Directors' remuneration and transactions**

No Directors who served during the year, received any remuneration or expenses from the charity.

**Key Management Personnel**

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

**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:

	<b>2018</b>	<b>2017</b>
Administration	2	2
Policy and Research	8	5
Communication and Information	<u>3</u>	<u>2</u>
	<u>13</u>	<u>9</u>

Their aggregate remuneration comprised:

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Wages and salaries	516,607	473,283
Social security costs	55,515	50,046
Pension Costs	<u>44,794</u>	<u>42,898</u>
	<u>616,916</u>	<u>566,227</u>



**CHILDREN'S RIGHTS ALLIANCE – REPUBLIC OF IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 DECEMBER 2018**

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**7. Staff costs (continued)**

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 in exceptional circumstances.

The number of higher paid employees was:

	<b>2018</b>	<b>2017</b>
<b>Salary band</b>		
€60,000- €70,000	1	1
€70,001- €80,000	-	-
€80,001- €90,000	<u>1</u>	<u>1</u>

**8. Retirement benefit information**

***Retirement benefit costs***

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Retirement benefit charge	<u>44,794</u>	<u>42,898</u>

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**9. Tangible fixed assets**

	Freehold premises €	Fixtures, Fittings & equipment €	Computer equipment €	Total €
<b>Cost or valuation:</b>				
At 1 January 2018	309,469	50,943	-	360,412
Additions	<u>-</u>	<u>14,494</u>	<u>23,590</u>	<u>38,084</u>
At 31 December 2018	<u>309,469</u>	<u>65,437</u>	<u>23,590</u>	<u>398,496</u>
<b>Depreciation:</b>				
At 1 January 2018	18,566	49,076	-	67,642
Charge for financial year	<u>6,189</u>	<u>1,563</u>	<u>3,250</u>	<u>11,002</u>
At 31 December 2018	<u>24,755</u>	<u>50,639</u>	<u>3,250</u>	<u>78,644</u>
<b>Net book value</b>				
At 31 December 2018	<u>284,714</u>	<u>14,798</u>	<u>20,340</u>	<u>319,852</u>
At 31 December 2017	<u>290,902</u>	<u>1,867</u>	<u>-</u>	<u>292,769</u>

The directors have considered the value of the fixed assets as at the 31 December 2018 and they provide for impairment if necessary, there is no impairment required in 2018. (2017: Nil).

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**10. Debtors**

	2018	2017
	€	€
Trade debtors	638,335	832,929
Other Debtors	1,402	-
Prepayments and accrued income	<u>916</u>	<u>857</u>
	<u>640,653</u>	<u>833,786</u>

**11. Creditors: amounts falling due within one year**

	2018	2017
	€	€
Credit Card	27	571
Pension's contributions payable	11,148	4,252
Trade creditors	16,916	7,780
Deferred income	713,595	1,104,435
Other Creditor- PAYE/PRSI	14,706	14,393
Accruals	<u>14,255</u>	<u>8,960</u>
	<u>770,647</u>	<u>1,140,391</u>

Included in deferred income for 2018 are:

1. Tomar Trust in the amount of €376,940 to support the core of the alliance in the Child Poverty Prevention project. This grant relates to future years expenditure; subject to performance conditions being met.
2. An amount of €214,192 to fund future costs for the position of an Access to Justice Manager and any other costs relating to the Access to Justice Project. This grant relates to future years expenditure.
3. Department of Environment, Community and Local Government - Pobal, in the amount of €44,974 to cover future staff costs of the Alliance covering period January 2019 to June 2019.
4. Early years grant for the year 2019 in the amount of €20,529.
5. The Community Foundation for Ireland in the amount of €30,000 to fund future expenses to be incurred in the production of the annual Report Card for 2019.
6. Katherine Howard Foundation (previously Start Strong funding) in the amount of €22,843. This funding relates to future years expenditure.
7. Department of Children and Youth Affairs in the amount of €1,500 for future costs to be incurred on the Children's rights study.
8. Rental income in the amount of €1,460 received in advance.
9. Management fee income in the amount of €1,156 received in advance.

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Included in deferred income for 2017 are:

1. Tomar Trust in the amount of €585,417 to support the core of the alliance in the Child Poverty Prevention project. This grant relates to future years expenditure; subject to performance conditions being met.
2. An amount of €214,192 to fund future costs for the position of an Access to Justice Manager and any other costs relating to the Access to Justice Project.
3. Department of Environment, Community and Local Government-Pobal, in the amount of €134,922 to cover future staff costs of the Alliance covering period January 2018 to June 2019.
4. Early years grant for the years 2018 to 2019 in the amount of €84,705.
5. The Community Foundation for Ireland in the amount of €60,000 to fund future expenses to be incurred in the production of the annual Report Card for 2018 and 2019.
6. Start Strong in the amount of €22,843.
7. Department of Children and Youth Affairs in the amount of €1,500 for future costs to be incurred on the Children's rights study.
8. Rental income in the amount of € 856 received in advance.

**12. Net cash flows from operating activities**

	2018	2017
	€	€
(Deficit)/Surplus for the financial year	(77,866)	223,073
Depreciation on tangible assets	11,002	6,663
Investment income	(75)	(194)
Decrease/ (Increase) in debtors	193,131	(411,026)
(Decrease)/ Increase in creditors	<u>(369,743)</u>	<u>456,449</u>
Net cash (Outflow)/inflow from operating activities	<u>(243,551)</u>	<u>274,965</u>

**13. Components of cash and cash equivalents**

	2018	2017
	€	€
Cash at bank and in hand	<u>586,668</u>	<u>868,228</u>
	<u>586,668</u>	<u>868,228</u>

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**14. Events after the end of the financial year**

There were no post balance sheet events which require disclosure.

**15. Membership**

The Children's Rights Alliance- Republic of Ireland 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 2018 was 118 full-time members and 24 individual members. (31 December 2017: 111 full-time members 1 associate member and 35 individual members).

**16. Restricted Funds**

	01/01/18	Income	Expenditure	Transfer	31/12/18
	€	€	€	€	€
<i>Project</i>					
Government Grants	8,214	132,602	(132,685)	(1,130)	7,001
CFI (Child refugee projects)	50,879	-	(44,999)	-	5,880
KHF (Early Years Grant)	3,551	64,176	(64,231)	328	3,824
CFI (Report cards)	-	30,000	(30,000)	-	-
CFI (Educational Needs	3,143	-	(3,500)	357	-
Access to Justice	100,958	-	(78,770)	357	22,545
Bar Council of Ireland	4,803	7,720	(6,580)	-	5,943
MDAC (European Lawyers)	2,070	-	-	-	2,070
Tony Ryan Trust	64,577	-	(47,994)	-	16,583
Tomar Trust (Child refugee projects)	893	-	(1,500)	607	-
Tomar Trust	-	208,478	(150,047)	-	58,431
Pol O'Murchu	643	-	-	-	643
CFI (Comic Relief)	-	20,000	(20,000)	-	-
<b>Total</b>	<b><u>239,731</u></b>	<b><u>462,976</u></b>	<b><u>580,306</u></b>	<b><u>519</u></b>	<b><u>122,920</u></b>

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.

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**Restricted Funds prior year**

	01/01/17	Income	Expenditure	Transfer	31/12/17
	€	€	€	€	€
<b>Project</b>					
Government Grants	-	203,999	(196,499)	714	8,214
CFI (Child refugee projects)	-	90,000	(39,121)	-	50,879
KHF (Early Years Grant)	3,169	64,735	(64,353)	-	3,551
CFI (Report cards)	-	30,000	(30,357)	357	-
IYF (Report Card)	-	12,500	(12,872)	372	-
CFI (Educational Needs)	-	7,000	(3,857)	-	3,143
Constitutional Event	-	5,468	(6,474)	1,006	-
Access to Justice	-	107,096	(6,138)	-	100,958
Bar Council of Ireland	3,620	6,720	(5,537)	-	4,803
MDAC (European Lawyers)	2,369	2,659	(2,958)	-	2,070
Tony Ryan Trust	-	100,000	(35,423)	-	64,577
Tomar Trust (Child refugee projects)	-	1,250	(357)	-	893
Pol O'Murchu	-	1,000	(357)	-	643
Eurochild (Child Poverty)	-	(5,080)	-	5,080	-
<b>Total</b>	<b><u>9,158</u></b>	<b><u>627,347</u></b>	<b><u>404,303</u></b>	<b><u>7,529</u></b>	<b><u>239,731</u></b>

**17. 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.

The Katherine Howard Foundation (KHF) is a funder for the Children's Rights Alliance and is also a joint tenant to EPIC and the Children's Rights Alliance and occupies the fourth floor.

The Prevention and Early Intervention Network (PEIN) is a member of Children's Rights Alliance. PEIN rents on the third floor.

Child Care Law Reporting Period (CCLRP) is a member of Children's Rights Alliance and became a tenant in April 2018, they now currently rent two rooms, also on the third floor.

In the case of all tenants, they have been charged rent at market rate and management fees are calculated on the relevant running costs from the previous year.

There were no related party transactions with directors.

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**18. Operating Lease Commitments**

At the reporting year end, the company had the following committed income from future minimum lease payments, they are receivable as follows:

	<b>2018</b>
	<b>€</b>
Within one year	7,504
Between two and five years	2,208
In over five years	-

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**19. Grant Disclosures**

The charity received the following grants and they are disclosed in line with the circular 13/2014 issued by the Department of Public Expenditure and Reform. No capital grants were received from Pobal or any Government Department and Children's Rights Alliance is tax compliant as per the relevant grant circulars including circular 44/2006.

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 and Local Government - Pobal	Scheme to Support National Organisations in the Community & Voluntary Sector [SSNO]	Salaries and Wages	€269,844  Term: July 2016 – June 2019	€89,948	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 Housing, Planning, Community and Local Government	Social Partnership Related Funding of the Community and Voluntary Pillar	Salaries and Wages	€18,840 per annum  Term: 1 Jan to 31 Dec 2018	€18,840	Annual report and application submitted each year.  No capital grant received
3 Department of Children and Youth Affairs	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.  2. Consolidate and enhance children's rights and entitlements through engagement with key frontline services through the Better Outcomes, Brighter Futures Implementation Structures.	Salaries and Wages, event costs, overheads	€180,000  Term: 1 Jan 2018- 31 Dec 2018	€180,000	Agreed work plan submitted and an annual report submitted each year.  No capital grant received.

**G) Employee Benefits, excluding Employer Pension Costs**  
We do not provide any employee benefits other than Employer Pension contributions

**Overall figure for Total Employer Pension Contributions**  
€44,794



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**20. Accumulated Funds - General**

	<b>2018</b>	<b>2017</b>
	€	€
At the beginning of the year	614,661	622,161
Surplus/ (Deficit) for the year	38,945	(7,500)
At the end of the year	<u>653,606</u>	<u>614,661</u>

**21. Capital Commitments**

There were no capital commitments by the company as at the 31<sup>st</sup> December 2018 which require disclosure. (2017: Nil).

**22. Contingent Liabilities**

There were no contingent liabilities as at the 31<sup>st</sup> December 2018. (2017: Nil).

**23. Approval of financial statements**

The board of directors approved these financial statements and authorised them for issue on 27 March 2019.