

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

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
(A Company Limited by Guarantee not having a Share Capital)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS AND OTHER INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Chair</b>	Tom Maher
<b>Treasurer</b>	Orla Cunningham
<b>Directors</b>	Tom Maher Colm Bryson, (Vice-Chair) Francis Chance (appointed 30 June 2022) Moninne Griffith Karen Hannify Mary Henderson (appointed 30 June 2022) Catherine Joyce (resigned 30 June 2022) Susanna Lyons (appointed 2 November 2022) Nita Mishra (resigned 30 June 2022) June Tinsley
<b>Charity Number</b>	CHY 11541
<b>Company registered number</b>	316758
<b>Charity registered number</b>	20031909
<b>Registered office</b>	7 Red Cow Lane Smithfield Dublin 7 D07 XN29
<b>Company secretary</b>	Moninne Griffith
<b>Independent auditors</b>	CLA Evelyn Partners (Ireland) Limited Chartered Accountants & Statutory Audit Firm Paramount Court Corrig Road Sandyford Business Park D18 R9C7
<b>Bankers</b>	Bank of Ireland Lower Baggot Street Dublin 2  Allied Irish Bank 7/12 Dame Street Dublin 2
<b>Solicitors</b>	Shannon & O'Connor Solicitors 26 Upper Pembroke Street Dublin 2

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**CONTENTS**

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	Page
<b>Directors' Report</b>	1 - 5
<b>Directors' Responsibilities Statement</b>	6
<b>Independent Auditors' Report on the Financial Statements</b>	7 - 9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Statement of Cash Flows</b>	12
<b>Notes to the Financial Statements</b>	13 - 40

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Directors present their Directors' Report and the audited Financial Statements of Children's Rights Alliance "the Company" or "the charity" for the ended 31 December 2022.

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

**Objectives and principal activities**

**Governing Document**

The Children's Rights Alliance is a company limited by guarantee and 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 was established 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 of the Rights of the Child.
- V. To support and enhance the teaching of a children's rights perspective to all relevant professionals and in all relevant subject areas.
- VI. To promote the relief of poverty among children in Ireland and to raise funds and to help raise funds for any such relief or for charitable purpose.
- VII. To advance the education (including academic, social and physical training) of children in 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.

The Children's Rights Alliance is a registered charity (CHY 11541) and has complied with its obligations to submit annual returns on its core activities to the Charities Regulator, and is fully compliant with the Charities Regulator Governance Code. This filing was made in September 2022.

In setting objectives and planning for activities, the Directors have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Objectives and principal activities (continued)**

**Results**

The net deficit for the year was €5,828 (2021: €54,166) The net deficit is split between unrestricted surplus of €20,003 (2021: €19,513) and restricted deficit of €25,841 (2021: €73,679).

The unrestricted net surplus related to additional income received and reduced unrestricted expenditure which was not anticipated. The Alliance received additional income from membership fees and the reduction in general overheads over the year has resulted in the surplus. Unrestricted funds are the funds at the discretion of the Board in the furtherance of the strategic plan.

The restricted net deficit relates to funding that was received in 2021 and the associated expenditure for the funding happened in 2022. Restricted funds represent income received that can only be used for particular purpose as set out in funding agreements. If during the year, the funds received are not fully utilised the balance is represented in the restricted reserve at the year end (see note 21 in the financial statements) The accounting treatment for this is dictated by FRS 102 SORP.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Objectives and principal activities (continued)**

**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 Financial, Audit and Risk Committee and approved 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.

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 follows:

- 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;
- Puts an agreement in place with an IT provider to put an IT security system in place that mitigates against ICT risks;
- 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;
- Closely monitors emerging changes to regulations and legislation on an ongoing basis;
- Ensures that staff and board members of the organisation have the required training to maintain appropriate governance levels;
- Has minimal currency risk and credit risk. The company has no interest rate risk due to the fact that the company has no borrowings;
- Continues to adopt best practices in order to mitigate against reputational risk; and
- Ensures that there are sufficient staffing levels to avoid staff burnout.

The Alliance has carried out a risk assessment on the internal environment and has put mitigating factors in place, restrictions on working in the office that respect social distancing.

The Alliance has developed a risk register for managing risk within the organisation which is used by the Board to manage risk and to guide the Executive. In 2022, the Alliance's risks related to any potential significant reduction in core funding from a key funder and its impact on business continuance. The organisation carries reserves to deal with this. Another challenge is not having sufficient staff to deliver core activities particularly when dealing with sickness due to Covid or another form of leave. This is a particular risk where staff are connected to smaller funded projects. Again, the organisations's reserves are there to support these eventualities. In terms of reputational risks, key issues arising relate to the significant expectation on the Alliance to deliver in a whole range of areas (compounded by the broad scope) and having sufficient capacity. Another reputational risk relates to accuracy in policy/ research outputs and quality management. The Alliance has rules in place on peer review to safeguard against these risks. Finally, a human risk relates to the Alliance's ability to maintain quality in the delivery of its helpline and legal advice clinics. Currently it has a legally qualified staff member overseeing the helpline and its pro bono solicitor is legally indemnified and regulated by the Law Society of Ireland.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Reference and Administration Details**

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  
Orla Cunningham  
Susanna Lyons (appointed 2 November 2022)  
June Tinsley  
Colm Bryson  
Francis Chance (appointed 30 June 2022)  
Catherine Joyce (resigned 30 June 2022)  
Nita Mishra (resigned 30 June 2022)  
Mary Henderson (appointed 30 June 2022)  
Karen Hannify  
Moninne Griffith

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

Chief Executive	Tanya Ward
Governance and Finance Director	Theresa Burke

**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 events since the year end which require disclosure.

**Research and Development**

The charity carried out research relating to its objectives, as listed on Page 2, during the year. This research is not capital in nature and costs are expensed as incurred.

**Political donations**

The company made no political donations during the year, as defined by the Electoral Act 1997.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Reference and Administration Details (continued)**

**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 acknowledges that it has a responsibility to ensure that the organisation is fully compliant with its obligations under the Companies Act 2014. To this end, the Finance Audit and Risk Committee reviews the internal controls in place on an annual basis. It confirms that:

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

**Statement of relevant audit information**

Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, CLA Evelyn Partners (Ireland) Limited, have indicated their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

The report was approved by the Board and signed on their behalf by:

DocuSigned by:  
  
E43DE89691BB4AC...

**Tom Maher**  
Director

DocuSigned by:  
  
86116205EAC3409...

**Orla Cunningham**  
Director

Date: 18 May 2023



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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

Irish company law requires the Directors to prepare financial statements for each financial year. Under company 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". FRS 102 is applied in accordance with the provisions of Companies Act 2014 and with the Statement of Recommended Practice: Accounting and Reporting by Charities, the "Charities SORP".

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 result 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 for the company's financial statements and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- 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 keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014, and all Regulations to be construed as one with those Acts. 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 the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

Approved by order of the members of the Board of Directors on and signed on its behalf by:

DocuSigned by:  
  
E43DE89691BB4AC...  
**Tom Maher**  
Director

DocuSigned by:  
  
86116205EAC3409...  
**Orla Cunningham**  
Director

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
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**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 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland". In applying that framework the Directors have elected to have regard to the Statement of Recommended Practice applicable to Charities ("SORP 2019").

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as applied with regard to the Charities SORP; 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 the 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.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**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 Directors' Report and Financial Statements, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and 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.

**Opinion 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;
- 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; and
- 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 material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

*Responsibilities of Directors for the financial statements*

As explained more fully in the Statement of Directors' responsibilities, 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.

In preparing the financial statements, the Directors are responsible for assessing the charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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

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*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 is available on the Financial Reporting Council's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

**The purpose of the audit report and to whom we owe our responsibility**

This report is made solely to the members, as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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.



**John O'Callaghan**  
for and on behalf of  
**CLA Evelyn Partners (Ireland) Limited**  
Chartered Accountants & Statutory Audit Firm  
Paramount Court  
Corrig Road  
Sandyford Business Park  
D18 R9C7

Date: 24/05/2023

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income and Endowments from:</b>					
Donations and fundraising income	3	75,900	26,000	101,900	82,988
Charitable activities	4	-	372,799	372,799	328,956
Other funding	5	200	528,887	529,087	314,281
Investment income	6	47,081	-	47,081	42,328
<b>Total income</b>		<b>123,181</b>	<b>927,686</b>	<b>1,050,867</b>	<b>768,553</b>
<b>Expenditure on:</b>					
Raising funds	8	-	47,486	47,486	47,750
Charitable activities		103,178	906,031	1,009,209	774,969
<b>Total expenditure</b>		<b>103,178</b>	<b>953,517</b>	<b>1,056,695</b>	<b>822,719</b>
<b>Net movement in funds</b>		<b>20,003</b>	<b>(25,831)</b>	<b>(5,828)</b>	<b>(54,166)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		743,003	213,663	956,666	1,010,832
Net movement in funds		20,003	(25,831)	(5,828)	(54,166)
<b>Total funds carried forward</b>		<b>763,006</b>	<b>187,832</b>	<b>950,838</b>	<b>956,666</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 40 form part of these financial statements.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**  
**REGISTERED NUMBER: 316758**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	13	298,149	290,705
Investments	14	50,000	50,000
		<u>348,149</u>	<u>340,705</u>
<b>Current assets</b>			
Debtors	15	67,943	236,482
Cash at bank and in hand		1,037,268	885,757
		<u>1,105,211</u>	<u>1,122,239</u>
Creditors: amounts falling due within one year	17	(447,258)	(346,270)
		<u>657,953</u>	<u>775,969</u>
<b>Total assets less current liabilities</b>		<u>1,006,102</u>	<u>1,116,674</u>
Creditors: amounts falling due after more than one year	18	(55,264)	(160,008)
<b>Total net assets</b>		<u><u>950,838</u></u>	<u><u>956,666</u></u>
<b>Charity funds</b>			
Restricted funds	22	187,832	213,663
Unrestricted funds	22	763,006	743,003
<b>Total funds</b>		<u><u>950,838</u></u>	<u><u>956,666</u></u>

The financial statements were approved and authorised for issue by the Directors on and signed on their behalf by:

DocuSigned by:  
  
E43DE89691BB4AC...

**Tom Maher**  
Director

DocuSigned by:  
  
86116205EAC3409...

**Orla Cunningham**  
Director

The notes on pages 13 to 40 form part of these financial statements.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 €	2021 €
<b>Cash flows from operating activities</b>		
Decifit for the year	(5,828)	(63,666)
Depreciation of property, plant and equipment	21,384	17,223
Investment income	(47,081)	(42,328)
Increase in debtors	(703,758)	(80,734)
Increase in creditors	868,541	185,226
<b>Net cash generated from operating activities</b>	<b>133,258</b>	<b>15,721</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(28,828)	(6,581)
Investment income	47,081	42,328
<b>Net cash inflow generated from investing activities</b>	<b>151,511</b>	<b>51,468</b>
<b>Cash flows from financing activities</b>		
Repayments of short term credit arrangements	-	(286)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(286)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>151,511</b>	<b>51,182</b>
Cash and cash equivalents at the beginning of the year	885,757	834,575
<b>Cash and cash equivalents at the end of the year</b>	<b>1,037,268</b>	<b>885,757</b>

The notes on pages 13 to 40 form part of these financial statements

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Children's Rights Alliance - Republic of Ireland for the financial year ended 31 December 2022.

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.

**2. 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.

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the 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 FRS 102 and Section 291(5) of the Companies Act 2014.

**2.2 Functional currency**

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

**2.3 Fund accounting**

**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.



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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.4 Income**

All income is included in the Statement of Financial Activities 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

**Donations 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.

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 and 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 as the organisation would not otherwise have paid for this time. There were no donated services and facilities during the year ended 31 December 2022

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

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**

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

**Expenditure on charitable activities**

Expenditure on charitable activities comprises those costs incurred by the charity in the pursuit of the charity's 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 a 5 or 10 percent employer pension contribution into a personal retirement savings account (PRSA) of its employees, depending on the employees contract of employment. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable.

**2.6 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.7 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.8 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.9 Tangible fixed assets and depreciation**

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 changes 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.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.9 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Fixtures and fittings	-	20%
Computer equipment	-	20%

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.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.10 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

**2.11 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.

**2.12 Cash at bank and in hand**

Cash consists of cash on hand and demand deposits.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.13 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 obligations can be estimated reliably.

**2.14 Deferred income**

The charity recognises 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.

**2.15 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.16 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.

**2.17 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 financial statements.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.18 Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11541.

**2.19 Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

*(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment*

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

*(b) Income recognition*

Management recognises grant income at fair value based on the achievement of performance conditions. Judgement is required in determining the revenue attached to each condition. Where a performance condition is not met, the income is deferred.

**2.20 Comparative figures**

Comparative figures are regrouped and restated where necessary on the same basis as those for the current year.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
<b>Donations</b>			
-Membership Fees	75,600	-	<b>75,600</b>
-Donations in Kind	300	-	<b>300</b>
-Donations - Food Provision Scheme	-	26,000	<b>26,000</b>
	<u>75,900</u>	<u>26,000</u>	<u><b>101,900</b></u>
		<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
<b>Donations</b>			
-Membership Fees		72,045	72,045
-Donations in Kind		10,943	10,943
-Training		-	-
		<u>82,988</u>	<u>82,988</u>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. Income from charitable activities**

	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
-DRCD/Pobal	90,452	<b>90,452</b>
-DRCD/Social Partnership	18,840	<b>18,840</b>
-DCEDIY	189,000	<b>189,000</b>
-Department of Foreign Affairs	-	-
-Tusla	66,372	<b>66,372</b>
-European Commission - CERV	8,135	<b>8,135</b>
	<u>372,799</u>	<u><b>372,799</b></u>
	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
-DRCD/Pobal	89,982	89,982
-DRCD/Social Partnership	18,840	18,840
-DCEDIY	180,000	180,000
-Department of Foreign Affairs	-	-
-Tusla	40,134	40,134
	<u>328,956</u>	<u>328,956</u>



**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. Income from fundraising events**

	<b>Unrestricted funds 2022 €</b>	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
Infant Development Fund (CFI & KHF)	-	50,000	<b>50,000</b>
Enterprise Ireland	-	20,000	<b>20,000</b>
Katharine Howard Foundation	-	10,000	<b>10,000</b>
Community Foundation of Ireland	-	205,004	<b>205,004</b>
Irish Youth Foundation	-	10,000	<b>10,000</b>
Lakeside - Food Poverty	-	161,946	<b>161,946</b>
Other fundraising income	200	6,937	<b>7,137</b>
Eurochild	-	9,000	<b>9,000</b>
Fidelis Insurance	-	40,000	<b>40,000</b>
Rethink Ireland	-	16,000	<b>16,000</b>
	<u>200</u>	<u>528,887</u>	<u><b>529,087</b></u>
	<i>Unrestricted funds 2021 €</i>	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Rethink Ireland	-	34,000	34,000
Community Foundation of Ireland	20,000	229,981	249,981
Catherine McGuinness Fellowship	100	11,000	11,100
Other fundraising income	200	-	200
Irish Human Rights and Equality Commission	-	19,000	19,000
	<u>20,300</u>	<u>293,981</u>	<u>314,281</u>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. Investment income**

	<b>Unrestricted funds 2022 €</b>	<b>Total funds 2022 €</b>
Rental and Management fee income	47,043	<b>47,043</b>
Interest Received	38	<b>38</b>
	47,081	<b>47,081</b>
	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Rental and Management fee income	42,310	42,310
Interest Received	18	18
	42,328	42,328

**7. Going concern**

The organisation has cash and cash equivalents of €1,037,328 at the 31 December 2022. The Directors have considered available resources and have also considered the availability of future funding and the support of its funders. The Directors are in a position to manage the activities of the organisation such that existing funds available to the Trustees together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statement.

There are signed multi -annual contracts with funders to the value of €877,313 which are not included in the statement of financial position at 31 December 2022. This splits into Philanthropic Funding of €645,004 and Statutory Funding of €227,309. The terms of the multi-annual contracts are for the period 2022 to 2025.

On that basis, the Trustees do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8. Cost of raising funds**

**Fundraising trading expenses**

	<b>Restricted funds 2022 €</b>	<b>Total funds 2022 €</b>
Direct Staff costs	47,486	<b>47,486</b>

	<i>Unrestricted funds 2021 €</i>	<i>Restricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Direct Staff Costs	10	47,740	<b>47,750</b>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. Analysis of expenditure by activities**

	<b>Direct staff costs 2022 €</b>	<b>Support costs 2022 €</b>	<b>Total funds 2022 €</b>
Priority 1	761,591	95,356	<b>856,947</b>
Priority 2	4,306	29	<b>4,335</b>
Priority 3	90,228	-	<b>90,228</b>
Priority 4	18,723	-	<b>18,723</b>
Priority 5	-	-	-
Priority 6 & 7	4,372	34,604	<b>38,976</b>
	<u>879,220</u>	<u>129,989</u>	<u><b>1,009,209</b></u>
	<u>879,220</u>	<u>129,989</u>	<u><b>1,009,209</b></u>
	<i>Direct staff costs 2021 (restated) €</i>	<i>Support costs 2021 (restated) €</i>	<i>Total funds 2021 (restated) €</i>
Priority 1	471,028	77,472	548,500
Priority 2	75,270	946	76,216
Priority 3	10,936	6,193	17,129
Priority 4	25,610	-	25,610
Priority 5	18,497	-	18,497
Priority 6 & 7	56,087	32,930	89,017
	<u>657,428</u>	<u>117,541</u>	<u>774,969</u>
	<u>657,428</u>	<u>117,541</u>	<u>774,969</u>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Expenditure on charitable activities is analysed under the seven main aims of the organisation :

Priority 1: Foster a culture of children and young people's rights

Priority 2: Ensure all children and young people's rights are at the centre of law, policies and practice

Priority 3: Understand the impact of Covid-19 and identify/promote best practice in responding to children's and young people's rights in times of emergency

Priority 4: Reduce the numbers of children living in poverty and address social exclusion

Priority 5: Ensure educational reform respects children and young people's rights n

Priority 6: Build a national movement for children's and young people's rights and Priority 7: Ensure the Alliance has the systems, people, resources and tools to deliver the Plan

**Support costs**

	Priority 1	Priority 2	Priority 3	Priority 4	Priority 5	Priority 6 & 7	Total Funds 2022	Total Funds 2021
	€	€	€	€	€	€	€	€
Salaries & office costs	13,151	19,727	3,288	13,151	3,288	13,151	65,755	96,344
Office expenses	4,253	6,380	1,063	4,253	1,063	4,253	21,266	45,503
IT support costs	4,713	7,069	1,178	4,731	1,178	4,713	23,563	11,273
Depreciation & maintenance	4,722	6,415	1,069	4,277	1,069	4,277	21,384	17,219
Professional fees	2,431	3,647	608	2,431	608	2,431	12,156	14,450
Governance costs	1,690	2,536	423	1,690	423	1,690	8,452	13,114
	<u>30,511</u>	<u>45,773</u>	<u>7,629</u>	<u>30,515</u>	<u>7,629</u>	<u>30,515</u>	<u>152,576</u>	<u>197,093</u>
Unrestricted							90,457	59,769
Restricted							62,119	125,949
							<u>152,577</u>	<u>185,718</u>

**Allocation of Support Costs**

Salaries and staff costs are actual per each of the aims. The remaining support costs have been apportioned as follows : Priority 1 - 20%, Priority 2 - 30%, Priority 3 - 5%, Priority 4 - 20%, Priority 5 - 5% and Priority 6 & 7 - 20%.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Governance costs**

	<b>Unrestricted Funds 2021 €</b>	<b>Restricted Funds 2021 €</b>	<b>Total Funds 2021 €</b>	<b>Total Funds 2020 €</b>
Audit Fee	9,071	-	9,071	8,114
Annual Report & AGM	3,085	-	3,085	5,000
Board Meetings	-	-	-	-
	<u>12,156</u>	<u>0</u>	<u>12,156</u>	<u>13,114</u>
Unrestricted				12,156
Restricted				-
<b>Total</b>				<u><u>12,156</u></u>

**10. Directors' remuneration and key management compensation**

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

Key management includes persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

Key Management personnel includes the Chief Executive. The Chief Executive's salary for the year was €85,985 excluding Employer PRSI (2021: €85,980). In addition, 10 percent of the salary was paid as employer contributions into a personal retirement saving account (PRSA).

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. Staff costs**

	<b>2022</b>	<i>2021</i>
	<b>€</b>	<b>€</b>
Wages and salaries	<b>445,471</b>	<i>437,528</i>
Social security costs	<b>47,486</b>	<i>47,750</i>
Pension costs	<b>29,604</b>	<i>32,930</i>
	<b>522,561</b>	<i>518,208</i>

All the amounts stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets.

The average number of persons employed by the Company during the year was as follows:

	<b>2022</b>	<i>2021</i>
	<b>No.</b>	<b>No.</b>
Administration	<b>3</b>	<i>4</i>
Policy & Research	<b>4</b>	<i>5</i>
Communication and research	<b>3</b>	<i>3</i>
	<b>10</b>	<i>12</i>

The number of higher paid employees was:

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	<b>2022</b>	<i>2021</i>
	<b>No.</b>	<b>No.</b>
In the band €60,001 - €70,000	<b>1</b>	<i>1</i>
In the band €80,001 - €90,000	<b>1</b>	<i>1</i>

Salaries include gross salary and PRSI but do not include pension costs.

**12. Directors' remuneration and expenses**

During the year, no Directors received any remuneration or other benefits (2021 : €Nil).

During the year ended 31 December 2022, no Director expenses have been incurred (2021 : €Nil).

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**13. Tangible fixed assets**

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2022	309,469	73,746	34,912	418,127
Additions	-	23,655	5,173	28,828
At 31 December 2022	<u>309,469</u>	<u>97,401</u>	<u>40,085</u>	<u>446,955</u>
<b>Depreciation</b>				
At 1 January 2022	43,319	64,532	19,571	127,422
Charge for the year	6,189	7,986	7,209	21,384
At 31 December 2022	<u>49,508</u>	<u>72,518</u>	<u>26,780</u>	<u>148,806</u>
<b>Net book value</b>				
At 31 December 2022	<u><u>259,961</u></u>	<u><u>24,883</u></u>	<u><u>13,305</u></u>	<u><u>298,149</u></u>
<i>At 31 December 2021</i>	<u><u>266,150</u></u>	<u><u>9,214</u></u>	<u><u>15,341</u></u>	<u><u>290,705</u></u>

The directors have considered the value of fixed assets as at 31 December 2022 and they provide for impairment if necessary. There is no impairment required in 2022 (2021: €Nil).



**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14. Financial fixed assets**

	<b>Unlisted investments €</b>
<b>Cost or valuation</b>	
At 1 January 2022	50,000
At 31 December 2022	50,000
<b>Net book value</b>	
At 31 December 2022	50,000
At 31 December 2021	50,000

**15. Debtors**

	<b>2022 €</b>	<b>2021 €</b>
<b>Due after more than one year</b>		
Trade debtors	19,631	80,004
	19,631	80,004
<b>Due within one year</b>		
Trade debtors	46,631	154,803
Prepayments	1,681	1,675
	67,943	236,482

**16. Components of cash and cash equivalents**

	<b>2022 €</b>	<b>2021 €</b>
Cash at bank and in hand	1,037,268	885,757

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Bank overdrafts	<b>367</b>	314
Trade creditors	<b>4,049</b>	31,399
Other taxation and social security	<b>12,791</b>	20,425
Accruals	<b>83,909</b>	63,370
Other creditors	<b>139,632</b>	960
Deferred income	<b>206,510</b>	229,802
	<b>447,258</b>	346,270
	<b>447,258</b>	346,270

Included in deferred income for 2022 are :

1. EU CERV project funding of €90,029 to cover future costs of the Alliance.
2. Community Foundation for Ireland, in the amount of €60,008 for annual child poverty monitoring for a period covering January 2022 to September 2024.
3. Ireland Funds co-funding for a two year period from August 2022 to August 2024 in the amount of €28,063.
4. Enterprise Holdings Foundation grant in the amount of €20,000.
5. Tusla - Know Your Rights training for 2023 grant in the amount of €14,392.
6. Tusla - Supporting Parents with Children in Care grant in the amount of €13,282 to cover oversight costs of the Alliance.
7. Eurochild grant in the amount of €6,000.

Included in deferred income for 2021 are :

1. Department of Rural and Community Development - Pobal, in the amount of €44,991 to cover future staff costs of the Alliance covering the period July 2019 to July 2022.
2. Rethink Ireland grant for the year 2022 in the amount of €16,000
3. Community Foundation for Ireland, in the amount of €150,000 for supporting child refugees in Ireland for a period covering January 2022 to September 2024.
4. Community Foundation for Ireland, in the amount of €90,012 for annual child poverty monitoring for a period covering January 2022 to September 2024.
5. Enterprise Holdings Foundation grant in the amount of €20,000.
6. Tusla - Know Your Rights training for 2022 grant in the amount of €18,105.
7. Community Foundation for Ireland grant in the amount of €40,000.
8. Katharine Howard Foundation grant in the amount of €10,000.
9. Membership Income related to 2022 in the amount of €700.

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**18. Creditors: Amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	€	€
Deferred income	<b>55,264</b>	<b>160,008</b>

**19. Charity funds**

	<b>Accumulated Funds €</b>
At 1 January 2022	<b>956,666</b>
Deficit for the year	<b>(5,828)</b>
<b>At 31 December 2022</b>	<b>950,838</b>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**20. Government grants**

The Children's Rights Alliance received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform. No capital grants were received from Pobal or any Government Department and the 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) Recognition in the financial statements	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future installments
Tusla	Support for parents with Children in Care Monitoring Project	For an independent consultant to manage a funding contract for the design and piloting of an advocacy service for parents whose children are in the care of the state. The consultant will manage the contract on behalf of the Alliance as independent intermediary between the three parties, Tusla, Children Rights Alliance and Barnardos.	€16,905, Term: 2022 to 2024.	Income : €3,624  Deferred income : €13,282	The consultant is responsible for providing updates to Tusla including the provision of written reports and attending bi-annual meeting. No capital expenditure.
Tusla	Know Your Rights Training	Training of Tusla team on know your rights	€18,105 Term: 2022 and 2023	Income : €3,712  Deferred income : €14,392	Completion of six training session for Tusla team and Know Your Right conference. Four beginner and two intermediate level training. The training is both online and in person. No Capital Expenditure.
Tusla	Support for Refugee Families research	To jointly commission research with Tusla support needs of refugee families.	€5,000 for the year 2022	Income : €5,000  Deferred income : €Nil	No Capital Expenditure. Jointly commissioned research on supporting need of refugee families.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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) Recognition in the financial statements	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future installments
Tusla	Membership	To build its membership and collaborative work on child and family policy	€47,000 Term : 2022	Income : €47,000  Deferred income : €Nil	Hold four meeting with the Alliance member organisations and Tusla per calendar year and to provide a year-end review document to Tusla. No capital expenditure.
Tusla	Know Your Rights guide translation	To translate Know Your Rights guide into both Ukrainian and Russian that this it is accessible as possible to Ukrainian children, their families and those working with them.	€7,036	Income : €7,036  Deferred income : €Nil	The completed Know Your Rights Translated guide disseminated to member organisation and Statutory channels. No capital expenditure.
Department of Children, Equality, Disability, Integration and Youth	Support in the coordination of activities and membership relating to community and voluntary sector on child law and policy.	Salaries & Wages, Research and Professional fees and Overheads.	€189,000, Term: 2022	Income : €189,000  Deferred income : €Nil	Agreed workplan submitted and quarterly reports submitted during the year. No Capital expenditure.
Department of Rural and Community Development	Funding of Organisations of the Community and Voluntary Pillar 2022	Support the organisation contribution to public policy – salaries and wages	€18,840 for year 2022	Income : €18,840  Deferred income : €Nil	Annual Reports and application submitted each year. No capital expenditure.
Department of Environment, Community & Development	Scheme to support National Organisation in the Community & Voluntary Sector (SSNO)	To fund three positions, CEO, Finance Manger and Communications and Membership officer. The roles will contribute to leadership, oversight, governance and compliance and management of the organisation.	€269,946 Term: July 2019 to June 2022	Income : €44,991  Deferred income : €Nil	SSNO expenditure and narrative reports are submitted every six months as set out in the Agreement. Additional reports submitted at certain intervals. No capital grant expenditure.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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) Recognition in the financial statements	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future installments
Department of Environment, Community Development	Scheme to Support National Organisations	To fund six core posts, Administration Assistance, CEO Grants and Head of Governance and Finance.	€272,770: Term July 2022 to June 2025	Income : €45,461 Deferred : €227,305	SSNO expenditure and narrative reports are submitted as per the Agreement. Additional reports submitted at certain intervals. No capital grant expenditure.

## 21. 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 2022 was 146 full-time members and 57 individual members (31 December 2021: 139 full-time members 57 individual members). There were also two associate members.

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**22. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
<b>Unrestricted funds</b>				
General Funds - all funds	743,003	-	-	743,003
Unallocated amounts	-	123,181	(103,178)	20,003
	<u>743,003</u>	<u>123,181</u>	<u>(103,178)</u>	<u>763,006</u>
<b>Restricted funds</b>				
DCEDIY - Core Funding	-	189,000	(189,000)	-
Infant Development Fund (KHF & CFI)	-	50,000	(17,253)	32,747
Katherine Howard Foundation	-	10,000	(9,865)	135
Tusla	7,131	66,372	(73,374)	129
Ireland Funds	-	6,937	(6,937)	-
Community Foundation for Ireland	55,108	231,004	(242,669)	43,443
Irish Youth Foundation - Restricted	-	10,000	(10,000)	-
Enterprise Ireland - Restricted	-	20,000	(20,000)	-
Fidelis Insurance	-	40,000	(40,000)	-
EU Funding -CERV Project (Impact of pandemic measures)	-	8,135	(8,135)	-
IHREC	5,422	-	(5,422)	-
Catherine McGuinness Fellowship	11,777	-	(8,223)	3,554
Access to Justice	72,097	-	(23,951)	48,146
Tomar Trust	48,924	-	-	48,924
SSNO	-	90,452	(90,452)	-
Social Partnership	-	18,840	(18,840)	-
Covid 19 Response	330	-	(330)	-
Lakeside Funds - Food Poverty	-	161,946	(161,946)	-
Eurochild - Early Childhood Development	136	9,000	(6,500)	2,636
Rethink Ireland	12,738	16,000	(20,620)	8,118
	<u>213,663</u>	<u>927,686</u>	<u>(953,517)</u>	<u>187,832</u>
<b>Total of funds</b>	<u><u>956,666</u></u>	<u><u>1,050,867</u></u>	<u><u>(1,056,695)</u></u>	<u><u>950,838</u></u>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**22. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2021 €</i>
<b>Unrestricted funds</b>				
General Funds - all funds	723,499	145,616	(126,112)	743,003
<b>Restricted funds</b>				
DCEDIY - Core Funding	-	180,000	(180,000)	-
DCYA - Child refugee research	1,092	-	(1,092)	-
Tusla - Know your rights	-	15,901	(15,770)	131
Tusla - Refugee Research Project	-	7,000	-	7,000
Tusla - Support Parents with Children in Care	-	17,233	(17,233)	-
Community Foundation for Ireland	33,886	229,981	(208,759)	55,108
Communicating Europe Initiative 2019	19	-	(19)	-
Communicating Europe Initiative 2020	3,000	-	(3,000)	-
IHREC	-	19,000	(13,578)	5,422
Catherine McGuinness Fellowship	10,414	11,000	(9,637)	11,777
Access to Justice	91,976	-	(19,879)	72,097
Tomar Trust	129,958	-	(81,034)	48,924
SSNO	-	89,982	(89,982)	-
Social Partnership	-	18,840	(18,840)	-
Covid 19 Response	6,375	-	(6,045)	330
Eurochild - Child Guarantee Event	42	-	(42)	-
Eurochild - Early Childhood Development	10,571	-	(10,435)	136
Rethink Ireland	-	34,000	(21,262)	12,738
	<u>287,333</u>	<u>622,937</u>	<u>(696,607)</u>	<u>213,663</u>
<b>Total of funds</b>	<u><u>1,010,832</u></u>	<u><u>768,553</u></u>	<u><u>(822,719)</u></u>	<u><u>956,666</u></u>



**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Current Year**

**The Statement of Funds for Tusla is as follows:**

	<b>01/01/2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>31/12/2022</b>
Tusla - Support for parents with Children in Care Monitoring Project	-	3,624	3,624	-
Tusla - Know Your Rights Training	131	3,712	3,714	129
Tusla - Support for Refugee Families Research	7,000	5,000	12,000	-
Tusla - Membership	-	47,000	47,000	-
Tusla - Know Your Rights Guide Translation	-	7,036	7,036	-
	<b>7,131</b>	<b>66,372</b>	<b>73,374</b>	<b>129</b>

**23. Summary of Unrestricted Fund movement**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
(Deficit)/Surplus for the year	<b>(5,828)</b>	<b>(54,156)</b>
Opening members' funds	<b>669,343</b>	<b>723,499</b>
<b>Closing member's funds</b>	<b>663,515</b>	<b>669,343</b>

**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**24. Financial instruments**

	2022	2021
	€	€
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	1,037,268	885,757
Financial assets measured at amortised cost	988,559	284,807
	<b>2,025,827</b>	<b>1,170,564</b>
	<b>2,025,827</b>	<b>1,170,564</b>
	2022	2021
	€	€
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	1,138,836	428,965
	<b>1,138,836</b>	<b>428,965</b>
	<b>1,138,836</b>	<b>428,965</b>

Financial assets measured at fair value through profit or loss comprise cash at bank and in hand.

Financial assets that are debt instrument measured at amortised cost comprise financial fixed assets and trade debtors.

Financial liabilities measured at amortised cost comprise trade creditors, deferred income and other creditor.

**25. Capital commitments**

There were no capital commitments given by the company as at 31 December 2022 which require disclosure (2021: €Nil)

**26. Operating lease commitments**

The Company had no commitments under non-cancelable operating leases at 31 December 2022 (2021: €Nil).

**27. Contingent liabilities**

There were no contingent liabilities as at 31 December 2022 (2021: Nil).

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**CHILDREN'S RIGHTS ALLIANCE - REPUBLIC OF IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**28. Related party transactions**

On 18 December 2014, the Children's Rights Alliance 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 the Children's Rights Alliance jointly owns this property and during 2016, jointly agreed to lease space to charitable organisations.

The Katharine Howard Foundation [KHF] was a member and 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.

Child Care Law Project [CCLP] is a member of the Children's Rights Alliance. CCLP rents office on the second floor.

Immigrant Council of Ireland [ICI] is a member of the Children's Rights Alliance. ICI rents rooms 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.

**29. Post balance sheet events**

There have been no significant events affecting the company since year end, which require disclosure within the financial statements.

**30. Approval of financial statements**

The financial statements were approved by the Board of Directors on 18 May 2023