

**Children's Rights Alliance**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

## **Children's Rights Alliance**

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**Children's Rights Alliance**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Orla Cunningham (Treasurer) Colm Bryson (Vice Chair) Francis Chance Moninne Griffith Karen Hannify Mary Henderson Susanna Lyons June Tinsley (Resigned 27 June 2023) Fergal Landy (Appointed 27 June 2023) Aisling Parkes (Appointed 8 February 2024)
<b>Chairperson</b>	Tom Maher
<b>Company Secretary</b>	Moninne Griffith
<b>Charity Number</b>	CHY 11541
<b>Charities Regulatory Authority Number</b>	20031909
<b>Company Registration Number</b>	316758
<b>Registered Office</b>	7 Red Cow Lane Smithfield Dublin 7 D07 XN29
<b>Auditors</b>	KSí Faulkner Orr Limited Chartered Accountants and Statutory Audit Firm 10 Lower Mount Street Dublin 2 Ireland
<b>Principal Bankers</b>	Bank of Ireland 50-55 Baggot Street Lower Dublin 2 Ireland  Allied Irish Bank 7/12 Dame Street Dublin 2
<b>Solicitors</b>	Shannon & O'Connor Solicitors 26 Upper Pembroke Street Dublin 2

# **Children's Rights Alliance**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

The Directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the Audited Financial Statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The Directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the Directors of Children's Rights Alliance present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

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, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The Children's Rights Alliance - Republic of Ireland is a company limited by guarantee and not having share capital.

### **Objectives, Activities, Achievements and Performance**

#### **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 are as follows:

- 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.
- To promote awareness of the United Nations Convention on the Rights of the Child in the Republic of Ireland.
- To disseminate information and views on the implications of the Convention on the Rights of the Child.
- To provide and assist in the provision of public education on matters relating to the Convention on the Rights of the Child.
- To support and enhance the teaching of a children's rights perspective to all relevant professionals and in all relevant subject areas.
- To promote the relief of poverty among children in Ireland and to help raise funds for any such relief or for charitable purpose.
- To advance the education (including academic, social and physical training) of children within Ireland.
- 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 in 2022 complied with its obligations to submit annual returns on its core activities to the Charities Regulator.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## 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 mindsets
- Protected by our laws
- Reflected in our policies
- Evidenced in wider society

## Values

### A Children's Rights Based Approach

A children's rights-based approach recognises the indivisibility and inter-connectedness of children's rights. It also requires that all rights are underpinned by the four key principles of:

1. Non-discrimination.
2. The best interest of the child;
3. The right to life, survival, and resources; and
4. The right of the child to be heard in decisions affecting them.

We are committed to the full realisation of the United Nations Convention on the Rights of the Child.

### Inclusivity

No child or young person should be left behind and we will work inclusively to that end.

### Collaboration

Our focus is on building relationships, seeking collaboration and teamwork. When we join forces with our allies and those whose actions affect children and young people, we go further for children and young people's rights, than we ever could alone.

### Participation

We encourage and facilitate the active participation of our member organisations, as well as the participation of children and young people, as appropriate, in the development and achievement of our policies and objectives.

### Transparency

We are committed to and demonstrate openness, transparency and good governance.

### Integrity

We are honest, and we always try to do the right thing. Our research is evidence-based and well-considered while our solutions are focused and constructive.

## Children's Rights Alliance Strategic Plan 2022-2025

In June 2022, the Children's Rights Alliance adopted a new Strategic Plan following a board-led exercise that was supported by Dr. Grainne Healy and Dr. Kathy Walsh. The Plan has seven priorities outlined below.

1. Foster a culture of children and young people's rights.
2. Ensure all children and young people's rights are at the centre of law, policies and practice.
3. Understand the impact of Covid-19 and identify/promote best practice in responding to children's and young people's rights in time of emergency.
4. Reduce the numbers of children living in poverty and address social exclusion.
5. Ensure that educational reform respects children and young people's rights.
6. Build a national movement for children and young people's rights.
7. Ensure the Alliance has the people, systems and structures to deliver the Plan.

## **Children's Rights Alliance**

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

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

- 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).
- 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).
- 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).
- Enjoy an adequate standard of living (Article 27, UN Convention on the Rights of the Child).
- Can access remedies when their rights are violated (Article 19, UN Convention on the Rights of the Child);
- In conflict with the law are treated with dignity and their rights are respected (Article 40, UN Convention on the Rights of the Child).

### **Monitoring and Evaluation**

The Children's Rights Alliance's evaluation framework monitors objectives, outputs and outcomes under the Strategic Plan 2022-2025. As part of this process, the Board sets annual milestones in an Annual Work Plan in line with the Strategic Plan and the team review progress against these milestones on a quarterly basis. 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. With the rollout of a new Strategic Plan, the Alliance will tender for an independent evaluator to carry out an evaluation of progress and to chart a direction for future action.

### **Activities, Achievements and Performance**

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

### **Structure, Governance and Management**

#### **Governance**

The Strategic Plan 2022-2025 commits the charity to full compliance with its obligations under the Charities Governance Code, the Statement of Recommended Practice (SORP) for finance and activity reporting and any relevant guidelines from the Charities Regulator of Ireland. The Plan also obliges the Alliance to ensure compliance with relevant legal and regulatory requirement and that appropriate internal financial and risk management control are in place (including oversight of the Annual Risk Register and delivering on unqualified audit opinion).

The Children's Rights Alliance was established as a limited company in 1995 and operates in line with its Constitution. It is governed by a Board of Directors with a maximum number of 10 people. Six members are elected from the membership and four are appointed through co-option. The Board of Directors of the 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 Alliance.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 Board is supported by a committee structure which deals with specific aspects of the company's business. There were three standing committees in 2023. The Chief Executive was in attendance at all subcommittees except the Remuneration Committee when her own remuneration, terms/conditions and performance review were being discussed. The Governance and Finance Director was also present for the Finance, Audit and Risk Committee and is Secretary to the Governance and Nominations Committee.

The Chief Executive reports directly to the Board. Board meeting agendas are planned in advance between the Chair, the Director 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/Director of Governance and Finance 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.

## **Governance of the Children's Rights Alliance Board in 2023**

### **Board and Committee Changes**

In accordance with the Constitution, the Directors retire by rotation and, being eligible, offer themselves for re-election. Under this Board Rotation policy, June Tinsley and Moninne Griffith stood down at the 2023 AGM. Fergal Landy (nominated by the Family Resource Centres) and Moninne Griffith (nominated by BelongTo) were elected at the same event. Aisling Parkes was co-opted in February 2024.

### **Board Effectiveness**

Every year the Board completes a self-evaluation. In 2023, it was agreed to provide a more high level workplan and quarterly reports to facilitate review of strategic outputs and objectives.

### **Board Skills Review**

Every year the Board reviews the skills and make-up. In 2023, ethnic diversity and legal knowledge of children's rights was identified as a gap. Dr. Aisling Parkes, Senior Lecturer at the Faculty of Law and Business was co-opted to the Board in February 2024.

## **Board and Committee Conflicts Interest, and Members Remuneration & Expenses**

All Boards and Committees are non-executive and voluntary (no remuneration). No payments, including expenses, were made to any Board or Committee members during the 2023 financial year. Conflicts of Interest declarations are invited at the start of each meeting agenda and all Directors and Committee members complete an annual written declaration on Conflicts of Interest.

### **Induction, Training and Development**

Board induction training took place with new members in February and October 2023. Induction is the responsibility of the Chairperson and the Chief Executive and involves an online 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.

In 2023, the Board dedicated time to researching and developing its risk appetite and it is dealt with below.

## **Overarching Risk Appetite Statement**

The Children's Rights Alliance mission is to make Ireland one of the best places in the world to be a child through the implementation of the UN Convention on the Rights of the Child. The Alliance is committed to the values that underpin a children's rights-based approach. The Alliance's risk appetite sets out the amount of risk the organisation is willing to take or accept to achieve its mission. The appetite is rooted in the Alliance's values and aligns with the Strategic Plan. The Alliance recognises that the general approach to risk is to limit exposure where necessary and accept some level of risk in delivering certain strategic priorities. The Alliance has a low tolerance for failures in the quality of services for children and in governance, finance and legal compliance. The Alliance also has a low tolerance on failing to develop staff and support their welfare and failing to produce high quality research, policy and communications outputs. At the same time, the Alliance has a medium tolerance to risk when it comes to carrying out advocacy and a high tolerance for risk when it comes to defending and promoting children's rights in Ireland when they are under attack.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Risk Area Category	Statement of Rationale
<b>Threats to Children's Rights (Strategic Priority 2)</b>	The Alliance adopts a medium to <b>high risk appetite</b> in relation to addressing threats to children's rights that can result in serious harm to children and young people. This could be from government action or government inaction on legal, policy and service-related matters. This means the organization will take risks and we accept that there is a medium-to high risk this could impact on funding, membership retention and reputation.
<b>Information security, data protection and ICT (Strategic Priority 7)</b>	The Alliance adopts a <b>low risk appetite</b> in relation to compliance risk. The organisation recognises that the organization needs a well-functioning ICT system to enable the staff to work. We also recognize that there are major threats to information security and financial/reputational penalties for data protection failure is high. The Alliance has a low risk appetite on all fronts.
<b>Safeguarding people in Children's Rights Alliance work (Strategic Priorities 1-7)</b>	The Alliance adopts a <b>low risk appetite</b> when it comes to safeguarding people in the Children's Rights Alliance work. This means the Alliance has a low risk appetite when it comes to safeguarding children, young people, vulnerable adults, staff, members and stakeholders.
<b>Health and Safety (Strategic Priorities 1-7)</b>	The Alliance has a <b>low risk appetite</b> when it comes to health and safety. While the Alliance operates in a low risk area, it has a low risk appetite when it comes to managing its health and safety obligations for staff and anyone else using its offices or taking part in its activities.
<b>Management of funds/finance (Strategic Priorities 1-7)</b>	The Alliance has a <b>low risk appetite</b> when it comes to managing its legal, charities and funder obligations to manage its finances.
<b>Level of funding (Strategic Priority 7)</b>	The Alliance has a <b>medium appetite</b> when it comes to ensuring the Alliance has sufficient funding to deliver its mission and Strategic Plan.
<b>Staff retention, development and welfare (Strategic Priority 7)</b>	The Alliance adopts a <b>medium to low appetite</b> when it comes to staff retention, development and welfare. It is a people centred organisation focusing on valuing and developing its core staff. There is a low medium to risk appetite when it comes to failing to invest in these areas (dependent on funds). The Alliance has a low risk appetite when it comes threats and negative impacts on staff welfare.
<b>Leadership Change (Strategic Priority 7)</b>	The Alliance has a medium to <b>low risk appetite</b> to not having appropriate policies/succession planning and appropriate skills and expertise where leadership change may occur. Then you have a medium risk appetite in relation to actual leadership change.
<b>Reputation (Strategic Priorities 1-7)</b>	The Alliance recognises the importance maintaining its strong reputation with its key stakeholders, in order to maintain trust and confidence in the organisation. While the Alliance accepts there may be external circumstances beyond its control in relation to reputational risk, the Alliance accepts a <b>low appetite</b> level regarding reputational risk.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Children's Rights Alliance Board: Membership, Attendance, Tenure, Focus during the Year, Priorities

### Board Profiles

#### Tom Maher - Chair since 2019

Tom is the Chair of the Children's Rights Alliance and is currently employed as the Director of Services at St. Patrick's Mental Health Services. This service comprises a mental health service that includes three Approved Centres (including a mental health service for Children and Adolescents), a network of community mental health clinics and a Wellness and Recovery Centre that includes extensive day services.

Clinical activity includes 3,000 inpatient admissions per year, in excess of 15,000 community appointments and 15,000 day service attendances. The role includes responsibility for the development of and efficient delivery of all clinical services, clinical and corporate governance, service quality and negotiation of funding contracts with all health insurers. These services are delivered by approximately 360 clinicians including social work, nursing, medicine, clinical psychology, occupational therapy, psychotherapeutic staff and the associated administrative staff necessary for such delivery.

#### Colm Bryson (Vice Chair)

Colm is Treasurer of the Children's Rights Alliance. Colm joined the Finance, Audit and Risk Committee of the Alliance as an independent committee member in November 2015 and was then co-opted on to the Board and to the position of Treasurer in February 2018. Colm is a fellow of the Association of Chartered Certified Accountants (FCCA) and holds a Bachelor of Business & Legal Studies degree from UCD. He has been the Head of Finance at IPB Insurance since May 2012. He is involved with coaching of underage GAA and rugby teams and is also the Treasurer of the Belvedere College Past Pupils Union.

#### Orla Cunningham (Treasurer)

Orla is a co-opted board member of the Children's Rights Alliance since March 2020. She currently works as C.O.O. for Trinity College Dublin and worked with Bank of Ireland for 30 years and has held numerous leadership positions and managed multiple projects during her career, which includes Outsourcing, GDPR, IT change, Procurement, Operations Management, Facilities Management, Real Estate restructure, Training and COO Markets and Treasury. She holds a Bachelor of Business Studies degree from Trinity College and a CIPD diploma in Human Resource management from the National College of Ireland. She is also a Board member of Carmichael and Common Purpose Ireland.

#### Moninne Griffith (Company Secretary)

Moninne leads BeLonG To Youth Services, Ireland's national organisation for LGBT+ young people. As CEO, she is dedicated to supporting and empowering LGBT+ young people. Moninne previously spent 8 years as Director of Marriage Equality, a single-issue organisation working for, and historically achieving, equality for same-sex couples in Ireland, and equality for many children in non-traditional families.

Moninne was Chair of the Government's Gender Recognition Act Review Group and a member of their LGBT+ Youth Strategy oversight committee. Moninne was a member of the Government's Taskforce on Youth Mental Health and is a former Chairperson of the National Women's Council of Ireland. She is passionate about Youth Mental Health and is a member of the Government's National Implementation Monitoring Committee for 'Sharing the Vision – a Mental Health Policy for Everyone', the DCEDIY's BOBF Advisory Council. Moninne worked as a solicitor in general practice for a decade and holds a Bachelor of Civil Law and a MA in Women's Studies from University College Dublin.

#### Francis Chance

Francis has over 40 years' experience of working with children and families in Ireland in both the statutory and voluntary sectors. Currently Francis is working as a Consultant in Children and Family Services, having worked with the Katharine Howard Foundation as Programme Manager for the Nurture Programme: Infant Health and Wellbeing from 2015 to 2020. The Nurture Programme sought to strengthen the HSE's universal supports to parents in pregnancy and early childhood. Previously Francis worked with Barnardos and with the Eastern Health Board / Northern Area Health Board. Francis is a Professional Social Worker, qualifying from the University of Liverpool.

#### Karen Hannify

Karen was co-opted to the Board on 25 February 2021 and is Director of Marketing, Communications and External Relations with Foróige, an organisation that works with almost 50,000 young people annually. Karen joined Foróige in 2002, having previously worked in Public Relations Consultancy. As a member of Foróige's Senior Management Team, Karen is responsible for Internal and External Communications; Public Affairs; Brand Development; Reputation Management; Digital Media Management; Corporate Engagement and Relationship Management. Karen has served several terms on the Boards of both Léargas and the National Youth Council of Ireland (NYCI), including a term as Vice-President of NYCI. As part of her role, Karen works with the Department of Children, Equality, Disability, Integration and Youth to ensure that children and young people have a voice in decision making on issues that affect their lives. Karen holds a Master's Degree in Public Relations.

## **Children's Rights Alliance DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

### **Mary Henderson**

Mary is a qualified solicitor who holds an LLM from the Irish Centre for Human Rights at NUI Galway. She specialises in immigration law and represents many children and young people in applications to the Department of Justice and has acted as solicitor in judicial review proceedings on behalf of children and young people of a migrant background. Mary has experience of working with teenagers and young people from voluntary work as a youth leader with Voluntary Services International. Mary teaches and examines on the Law Society of Ireland Certificate in immigration law and she also holds a Certificate in Public Legal Education.

### **Fergal Landy**

Fergal has over twenty years of experience working with children, families, individuals and communities – in practice as a Child Protection Social Worker with the HSE; in needs analysis, service planning, and funding as a Community Development Worker with the HSE; in service design, evaluation research, policy development, and teaching as a Research Associate with the UNESCO Child and Family Research Centre, University of Galway; in implementation support and improvement as a Regional Implementation Manager with a National Lead role for Commissioning in Tusla; and more recently as Chief Executive Officer of the FRC National Forum, a member network of 121 FRCs delivering Ireland's largest community based programme operating a human rights based approach to community development and family support across the life-course. Fergal holds a Bachelor of Social Studies and Masters in International Law and Human Rights with a focus on children's rights.

### **Susanna Lyons**

Susanna is the Chief Executive Officer of the Approved Housing Bodies Regulatory Authority (AHBRA). Susanna is responsible for the day-to-day management of the AHBRA, ensuring an effective organisational structure with capacity to deliver a regulatory framework including registration, standards for AHBs, monitoring and assessing of compliance, education and guidance, and the collection and publication of information. Susanna has over 30 years of experience in risk, financial management, strategy and governance. She spent five years with the Regulation Office in the Housing Agency, focusing on the provision of voluntary regulation. Prior to that Susanna spent 25 years working for a number of US multinationals with a focus on finance and risk.

### **Dr. Aisling Parkes**

Dr. Aisling Parkes, a Senior Lecturer in Law at the School of Law, University College Cork has been consistently and principally engaged in research and teaching in the areas of children's rights and family law (<http://research.ucc.ie/profiles/B012/aparkes>). Her work has always been of an interdisciplinary nature reflected by her academic qualifications in Law (BCL, LLM, PhD), Education (PGCTL 2009, PG Dip TL 2010, MATLHE 2011) and Psychology (MA in Applied Psychology (Coaching Psychology) 2015; BA in Applied Psychology 2020). Aisling also qualified professionally as a Mediator in 2013. Aisling has extensive research and teaching experience in the fields of Irish Child and Family Law, and international Children's Rights. She also has expertise in the fields of International Disability Law, Sports Law and alternative dispute resolution processes from a children's rights perspective (Mediation).

She is Co-director of the Sports law Clinic UCC. Aisling serves as the Chief Examiner for a LLM course 'International Rights of the Child' run by University College London. Aisling's expertise in children's rights and family law has also been recognised at European level, with her being invited to act as Independent Expert in Children's Rights by the Head of the Children's Rights Division of the Directorate of Human Dignity and Equality of the Council of Europe to be directly involved in the drafting of the Recommendation CM/Rec (2018) 5 of the Committee of Ministers to member States concerning children with imprisoned parents (2019) as well as the accompanying European Draft Explanatory Report to The Recommendation Concerning Children with Imprisoned Parents.

## Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Children's Rights Alliance Board

Member	Attendance	Tenure	Dual Role
Tom Maher	7/8	8 years	Chair; member of Remuneration Committee, chair of Governance Committee
Colm Bryson	8/8	6 year	Vice Chair, Remuneration Committee member; Finance, Audit and Risk Committee member
Orla Cunningham	6/8	4 years	Treasurer, Finance, Audit and Risk Committee member; Remuneration Committee member
Moninne Griffith	6/8	3 years	Secretary, Governance Committee member
Francis Chance	7/8	2 years	—
Karen Hannify	8/8	3 years	—
Mary Henderson	6/8	2 years	—
Fergal Landy	4/5	1 year, elected 27 June 2023	
Susanna Lyons	8/8	2 years	FAR Committee member
June Tinsley	2/3	6 years, resigned 27 June 2023	—

In 2023, the Board covered the following areas of work:

- Approved the Annual Work Plan and a new reporting template in line with the new Strategic Plan.
- Reviewed quarterly CEO reports including context analysis and impact analysis.
- Undertook risk management, risk appetite and risk awareness.
- A review of Board effectiveness and implementation plan for associated recommendations.
- Reviewed, approved and reported under the Charities Code.
- Reviewed the work of the sub-committees.
- Approved the budget, accounts and oversight of quarterly finances and financial sustainability.
- Undertook approvals of new members and membership changes.
- Adopted an updated policy on volunteers; an updated policy on health and safety; a new policy on board succession, an updated policy on child safeguarding and an updated trustee resolution on fundraising.
- Approved the appointment of senior staff.
- Approved expenditure over €10,000.
- Approved the nomination of the Chief Executive to the Programme Board on the Senior Cycle Reform and the Governance Oversight Group of the independent statutory review of governance and oversight of processes for surgical implants in Children's Health Ireland.
- Reviewed content relation to the Governance Handbook, the SSNO Funding Scheme, remuneration of staff, the parents of children in care project, quality management proposals and addressing hate,
- Reported to company members at the AGM.

**Children's Rights Alliance**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2023

**Finance, Audit and Risk Committee**

Member	Attendance	Tenure	Committee Focus 2023
Orla Cunningham	8/9	3 years	<p>Responsible for 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.</p> <p>Approved the audit plan, the annual audit and Directors' report and audited accounts.</p> <p>Approved changes to the financial rules governing the organisation.</p> <p>Approved the annual budget and reviewed the organisation's financial performance quarterly.</p> <p>Approved the risk register and updates and the risk appetite.</p> <p>Approved the legal compliance reports.</p>
Colm Bryson	9/9	6 years	
Susanna Lyons	6/9	5 years	

**Remuneration Committee**

Member	Attendance	Tenure	Committee Focus 2023
Orla Cunningham	5/5	2 years	<p>Responsible for advising the Board on the remuneration policies for the Chief Executive/staff and reviews the Chief Executive appraisal.</p> <p>Approved a new pay and compensation scheme for the staff for a three-year period and approved any changes.</p>
Colm Bryson	5/5	8 years	
Tom Maher	4/5	6 years	

**Governance Committee**

Member	Attendance	Tenure	Committee Focus 2023
Tom Maher (Chair)	2/2	5 years	<p>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.</p> <p>Reviewed the skills audit and made recommendations to the Board.</p> <p>Prepared for elections and co- options.</p>
Colm Bryson (Vice-Chair)	2/2	1 year	
Moninne Griffith (Company Secretary)	1/2	1 year	

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Financial Review

The financial outcome for 2023 is set out in the statement of financial activities.

Results	31 Dec 2023	31 Dec 2022
	€	€
Net Deficit for the financial year	23,915	5,828
Incoming Resources	1,415,698	1,050,867
Resources Expended	1,439,613	1,056,695

The net deficit for 2023 of €23,915 is split between an unrestricted surplus of €7,275 and a restricted deficit of €31,190.

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.

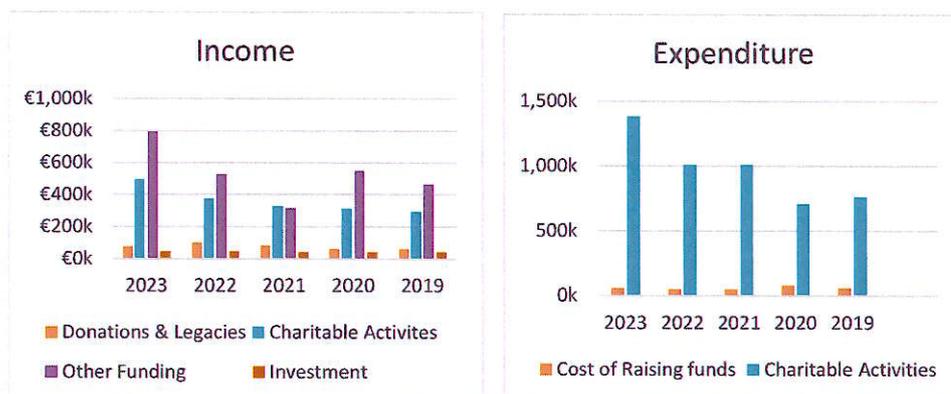
Unrestricted funds are funds for the use at the discretion of the board in furtherance of the strategic plan.

The restricted net deficit relates to funding that was received in 2022 and the associated expenditure for the funding happened in 2023.

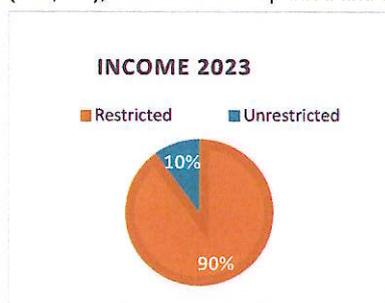
Restricted funds represent income received that can only be used for particular purpose as set out in the funding agreements. If, during the year, the funds received are not fully utilised the balance is represented in the restricted reserve at the year-end (see note 18 in the financial statements). The accounting treatment for this is dictated by FRS 102 SORP.

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

In 2023, the Alliance continued to implement its strategy to diversify its funding base to ensure that it remained independent, sustainable and able to deliver its core objectives. The Alliance continued to focus on the generation of additional core sources of funding rather than pursuing small grants.



In 2023, the Children's Rights Alliance received a total of €1,288,191 (2022: €927,686) in restricted income which represents 90% of the total income. The increase in restricted income is due to additional philanthropic funding received in 2023 for Leadership funds (€65,249) Food Provision Scheme increase in funds (€137,801), CERV EU funding (€45,055), Tusla – unaccompanied and separate children (€15,521) and DCEDIY -Child Summit Conference (€74,326).



## Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

There were two principal sources of restricted income during 2023: Government grants (35%) and philanthropic sources (56%).

### Government Grants

Government sources included the Department of Children, Equality, Disability, Integration and Youth, the Department of Environment, Community and local Government – Pobal and Department of Housing, Planning, Community and Local Government, Tusla and European Commission – CERV (Note 5 Income - to the financial statements)

### Philanthropic Sources

Philanthropic funding continues to be an important source of funding for the charity and helps ensure its independence.

#### Community Foundation Ireland

- €65,250: Leadership Fund
- €30,004: Child Poverty Monitor
- €150,000: Building Core Strength and capacity to work on child poverty
- €109,700: Holiday Hunger Programme (Food Provision Scheme)
- €4,444: Online Safety Campaign
- €3,488: Unrestricted

#### Infant Development Fund

- €50,000: Ending Poverty and Early Years' Reform

#### Fidelis Insurance

- €50,000: Ending Child Poverty

#### Enterprise Ireland

- €20,000: Food Provision Scheme

#### Lakeside Foundation

- €219,045: Holiday Hunger Programme (Christmas Food Provision Scheme)
- €10,512: Holiday Hunger Campaign – Tackling food poverty

#### Christmas Holiday Hunger Programme

- €5,000: Katherine Howard Foundation
- €42,000: Donations

#### Oak Foundation

- €6,465: 123 Online Safety: Securing Children's Rights Online through Irish regulation

#### The Ireland Funds

- €28,063: Child Refugee Coordinator

## Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

In 2023, The Children's Rights Alliance received a total of €127,507 (2022: €123,181) in unrestricted income which represents 9% of the total income. There are two principal sources of unrestricted income in the year 2023: Donations and legacies (60%) and Income from Investments (37%).

### Donations and Legacies

Donations and Legacies included Membership income (€75,930) and Donations in kind (€934).

Membership income has increased by 1% from 2022 this is due to an increase in uptake of membership for the Alliance in 2023. Donations in Kind have increased by 133% from 2022.

### Income from Investments

Income from Investments relates to rental income and management fees (€46,921), 2022 (€47,043). Full rental occupancy in the year 2023.



In 2023, total expenditure was €1,439,613 (2022: €1,056,695). The charitable activities expenditure in 2023 of €1,380,821 (2022: €1,009,209) increased by 26% in the year. The increase in expenditure relates to spending on project funds for which income was received in the previous year.

Included in cost of raising funds and charitable activities is staff costs of €635,821 in 2023 (2022: €522,561) which represent 44% (2022: 50%) of the overall expenditure for the Alliance.

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 reserves 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 a minimum of six months operating costs in a readily realisable 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, prize bonds and current 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. The reserve policy is constantly under review.

At the end of the year, the Alliance's total funds were €926,923 of which €156,642 were restricted and €770,281 were unrestricted. Given that the overall expenditure in the year 2023 amount to €1,439,631, this meant that the Alliance exceeded the six-month policy reserve by €50,475. The reason that the Alliance exceeds the policy is due to the continuing dependency on discretionary income from year to year. It is anticipated that the Alliance will use 3% of the excess reserve in 2024.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Policy for Investments

The Alliance's policy for investments is to retain its cash reserve in low-risk vehicles. During the year 2023 the Finance, Audit and Risk Committee continued to review the investment policy of purchasing prize bonds. A further €50,000 was purchased in 2023.

## Apportionment

In 2023, 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 Risks 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 2023, 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 or another form of leave. This is a particular risk where staff are connected to smaller funded projects. Again, the organisation'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, another risk relates to the loss of senior experienced staff. The Alliance has been working on a succession plan and developing other staff on the team.

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Decision-Making

The Board has reserved key areas 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 €10,000; approval of all organisational policies; 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; remuneration; membership matters; endorsement of external campaigns or initiatives and litigation. The Board delegates authority on certain duties and responsibilities like signing 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 and managing the organisation.

## Reporting

The Chief Executive reports directly to the Board. Board meeting agendas are planned in advance between the Chair, the Director 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/Governance and Finance and Director and submitted to the Board one week in advance of meetings. 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.

## Legal Compliance

The Strategic Plan makes a commitment that the Children's Rights Alliance Board and management shall comply with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place. In 2023, the Alliance submitted its 2022 Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Registration Officer on time. In 2023, the organisation put emphasis on implementing its data protection policy, particularly on managing external relationships with data processors. The organisation implemented recommendations from a Health and Safety audit in the building and training was organised for staff on health and safety, information security, child safeguarding and safeguarding of vulnerable adults.

## Management and Staffing

The Strategic Plan ensures the organisation keeps a focus on being a great place to work by: making sure that compensation is competitive; developing a new staff talent management and support approach; supporting professional development; promoting a positive work culture where staff are valued, listened to and supported with wellbeing activities and pathways for career development.

The organisation also continued to retain a dedicated and high performing team in 2023 which continued to grow over the year. In 2023, the Alliance executive team went through significant growth with the recruitment of an Online Safety Coordinator, a Senior Equality Officer, a Communications Officer, a Child Poverty Campaigns Assistant and a Food Poverty Campaign and Programme Officer. In 2024, the Alliance recruited a Senior Education Officer and will recruit an Operations Lead, an Online Safety Legal Officer and a Membership and Campaigns Officer. With the recruitment of a new Operations Lead, the Alliance will look at developing a formal employee engagement strategy to increase staff engagement and satisfaction levels.

In 2023, the Alliance adopted a new salary and compensation package following a review by Quality Matters against the Pay and Benefits 2022 survey. Staff were also provided with leadership and training development opportunities with a special grant from the Community Foundation Ireland.

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 which the Board approves. Staff are then required to prepare monthly individual plans and report on progress in their monthly staff supervision meetings with their line manager. 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 - when completed - reported as completed annually to the Board.

**Children's Rights Alliance**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2023

**The Children's Rights Alliance Team, April 2024**

Name	Title	Appointed	Years Served
Tanya Ward	Chief Executive	December 2011	More than 10 years
Julie Ahern	Legal, Policy and Services Director	Sept 2013	More than 10 years
Theresa Burke	Governance and Finance Director	April 2018	6 years
Emma Archbold	Campaigns and Communications Director	August 2018	Less than 6 years
Edel McDevitt	Business Development and Membership Manager	Oct 2019	Less than 5 years
Dr Naomi Feely	Senior Research and Policy Manager	May 2021	Less than 3 years
Noeline Blackwell	Online Safety Co-ordinator	Nov 2023	Less than 1 year
Margaret Gallagher	Legal and Policy Manager	Sept 2022	Less than 2 years
Dr Siobhán O'Reilly	Senior Education Officer	March 2024	Less than 1 year
Karla Charles	EU Programmes and Know Your Rights Project	Oct 2022	Less than 2
Lianne Murphy	Senior Equality Officer	Dec 2023	Less than 1 year
Maria Colfer	Finance Officer	Dec 2022	Less than 2 years
Gillian Hogan	Communications Officer	March 2023	Less than 2 years
Olivia Colborn	Child Poverty Campaigns Assistant	Sept 2023	Less than 1 year
Clíodhna Ní Pheadair	Food Poverty Campaign and Programme Officer	Oct 2023	Less than 1 year

**Communications**

Under our new Strategic Plan, the Alliance strives to be the leading voice on pressing issues for children and young people, a credible source for information on children's rights, to ensure that it effectively communicates and is transparent. In 2021, a new provider was contracted for media monitoring, and this resulted in a marked difference in how the Alliance tracks and analyses its presence in the media. This improvement can be seen once again throughout 2023, with more comparable details to aid our media and communications analysis.

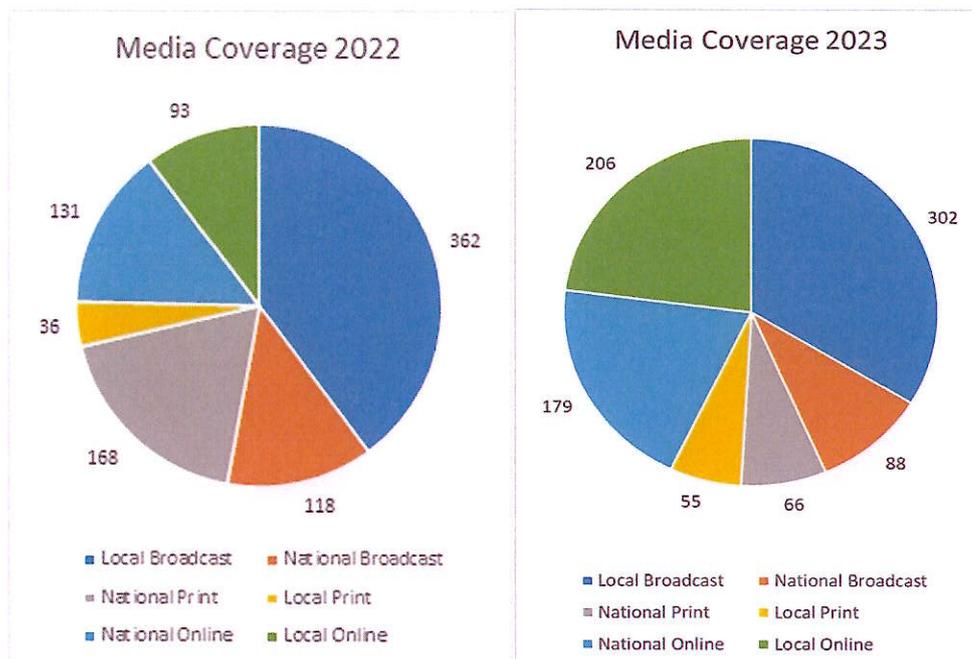
The Children's Rights Alliance issued **25 press releases** in 2023. This is a steady continuation from our 24 media outputs in 2022 and signifies a return to balanced priorities following a sizable 35 press releases issued by the Alliance in 2021, indicative of the pressures surrounding the Covid-19 pandemic at the time. Our media activity this year was largely balanced between proactive and reactive outputs (11 proactive vs 14 reactive). Through consistently keeping an eye and commenting on sector developments already of interest within the media sphere such as [Child Poverty statistics](#) and [educational reforms](#) we have successfully established ourselves as a prominent key voice in the sector that media can rely on for valuable input. The Alliance also played an important role in bringing significant messages to the forefront of the public conversation, such as [calling for all increased child payment for those seeking international protection](#), and setting the agenda for a child focused Budget 2024, kicking off with the launch of our [2023 Child Poverty Monitor](#) in June.

In analysing our media impact, the Alliance focuses on unique or individual mentions by media outlets. The figures below do not include repeat mentions or news bulletins syndicates. In 2023, unique media mentions totalled 896, just shy of the 908 received in 2022. Our target for 2023 was to secure a total of 1,000 unique mentions. This is a healthy milestone that allows us to aim for an average of 83 mentions each month. Looking at our media impact over a 12-month period, we see that some months far exceed this average. For example, in January alone we secured 171 unique mentions. Similarly, when we analyse periods of less coverage, we can see how staff capacity or conflicting priorities impact media coverage.

## Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

In 2023, our media presence was largely shared by broadcast (43.5% of all coverage) and online (42.9% of all coverage). Print media only accounted for a small 13.5% of 2023 coverage. In 2022, online coverage accounted for only 24.6% of mentions. This demonstrates the gradual build in journalists favouring online media reporting. In 2022, coverage was more balanced between National and Local outlets than in 2023. This year, local coverage far exceeded our national outputs (63% local versus 37% national) compared to a more balanced 2022 (46% national versus 54% local). Local Radio was over three times that of national radio however, it is worth mentioning that national print continues to outweigh local when it comes to coverage of the Children's Rights Alliance and its spokespersons.



One of our core communications objectives is to secure media coverage across all of our Strategic Priorities and the issues they represent. In 2023, we see our End Child Poverty work emerging as a dominant issue in our media coverage, with 36% of coverage relating to the topic.

The analysis of annual media coverage in recent years has highlighted the changing nature of the Alliance's media presence. Previously, the Report Card launch was the flagship event of the year, responsible and accounting for the biggest portion of media coverage. However, in recent years, it has been positive to note that there is a steady and sustained share of voice on other priority issues: Early Years and Childcare (57 items), Ukraine & Refugees (80 items), Education Issues (72 media), Welfare and Alternative (130 media items).

Online, despite major changes across the leading social media platforms, the Alliance continued to expand its audience. Our audience on X (Twitter), grew by just 72 however widespread changes to the platform's tools, subscriptions, and accessibility, as well as a change in direction under its new owner, had a significant impact on its user and their engagement with the platform. These changes will be monitored on an ongoing basis in 2024.

Facebook audiences grew at a slightly higher rate but remained steady, with a 5.2% increase to an audience of 12,225 at the end of the year. An active effort was put into promotion on Facebook which paid off significantly, resulting in over one million impressions. In 2022, the Alliance actively sought to increase its presence on LinkedIn. With changes to X (Twitter) having an adverse effect on audience retention and engagement, our presence on LinkedIn continued to be a focus for us. In 2023, our following increased by 60%, from 4,598 to 7,372. In total, across all platforms our total audience is 40,597 at the end of 2023.

In November, the Alliance launched its new website with the support of Irish Media Agency. The new website features a dynamic design and will be a key communication tool for the Alliance going forward [www.childrensrights.ie](http://www.childrensrights.ie)

# Children's Rights Alliance DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Children's Rights Alliance subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## Post Balance Sheet Events

There were no events since the year end which require disclosure.

## Exemptions 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.

## 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.

## The Auditors

CLA Evelyn Partners (Ireland) Limited resigned as auditors during the financial year and the Directors appointed KSi Faulkner Orr Limited, (Chartered Accountants), to fill the vacancy.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are Directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 Red Cow Lane, Smithfield, Dublin 7, D07 XN29.

Approved by the Board of Directors on 16 May 2024 and signed on its behalf by:



Tom Maher  
Chairperson



Orla Cunningham  
Director

## Children's Rights Alliance DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The Directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- make judgements 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 charity will continue in operation.

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

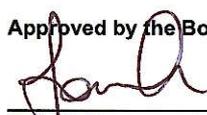
As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

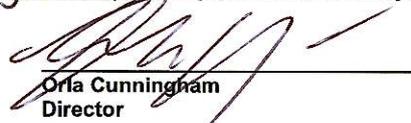
The Directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined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

In so far as the Directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 16 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Tom Maher  
Chairperson

  
\_\_\_\_\_  
Orla Cunningham  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Children's Rights Alliance**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Children's Rights Alliance ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its deficit for the financial 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 properly 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 charity's ability to continue as a going concern for a period of at least twelve months from the date 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.

#### **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.

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 course of 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' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Children's Rights Alliance

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 21, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charity'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 they either intend to liquidate the charity 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.

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

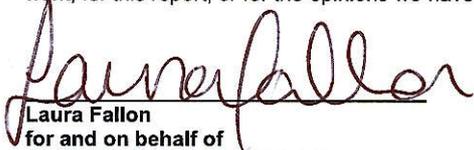
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

## **INDEPENDENT AUDITOR'S REPORT to the Members of Children's Rights Alliance**

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Laura Fallon**

for and on behalf of

**KSI FAULKNER ORR LIMITED**

Chartered Accountants and Statutory Audit Firm

10 Lower Mount Street

Dublin 2

Ireland

*16 May 2024*

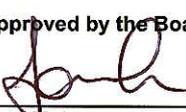
**Children's Rights Alliance**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

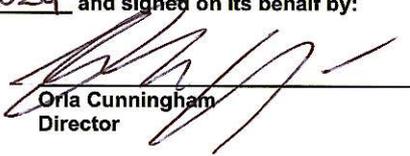
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and Fundraising Income	5.1	76,864	42,000	118,864	75,900	26,000	101,900
Charitable activities	5.2	-	452,654	452,654	-	364,664	364,664
Investments	5.3	47,105	-	47,105	47,081	-	47,081
Other Funding Income	5.4	3,538	795,537	797,075	200	537,022	537,222
<b>Total income</b>		<b>127,507</b>	<b>1,288,191</b>	<b>1,415,698</b>	<b>123,181</b>	<b>927,686</b>	<b>1,050,867</b>
<b>Expenditure</b>							
Raising funds	6.1	-	58,792	58,792	-	47,486	47,486
Charitable activities	6.2	120,232	1,260,589	1,380,821	103,178	906,031	1,009,209
<b>Total Expenditure</b>		<b>120,232</b>	<b>1,319,381</b>	<b>1,439,613</b>	<b>103,178</b>	<b>953,517</b>	<b>1,056,695</b>
<b>Net income/(expenditure)</b>		<b>7,275</b>	<b>(31,190)</b>	<b>(23,915)</b>	<b>20,003</b>	<b>(25,831)</b>	<b>(5,828)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>7,275</b>	<b>(31,190)</b>	<b>(23,915)</b>	<b>20,003</b>	<b>(25,831)</b>	<b>(5,828)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	25	763,006	187,832	950,838	743,003	213,663	956,666
<b>Total funds at the end of the year</b>		<b>770,281</b>	<b>156,642</b>	<b>926,923</b>	<b>763,006</b>	<b>187,832</b>	<b>950,838</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 16 May 2024 and signed on its behalf by:

  
Tom Maher  
Chairperson

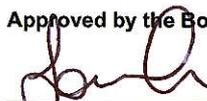
  
Orla Cunningham  
Director

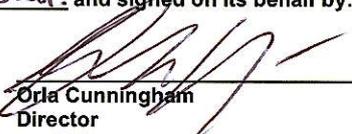
**Children's Rights Alliance**  
**BALANCE SHEET**

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	12	300,690	298,149
Investments	13	100,000	50,000
		<u>400,690</u>	<u>348,149</u>
<b>Current Assets</b>			
Debtors	14	1,191,371	67,943
Cash at bank and in hand	15	1,058,454	1,037,268
		<u>2,249,825</u>	<u>1,105,211</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(797,268)</u>	<u>(447,258)</u>
<b>Net Current Assets</b>		<u>1,452,557</u>	<u>657,953</u>
<b>Total Assets less Current Liabilities</b>		<u>1,853,247</u>	<u>1,006,102</u>
<b>Deferred Income after 1 year</b>	17	<u>(926,324)</u>	<u>(55,264)</u>
<b>Total Net Assets</b>		<u>926,923</u>	<u>950,838</u>
<b>Funds</b>			
Restricted funds		156,642	187,832
General fund (unrestricted)		770,281	763,006
<b>Total funds</b>	20	<u>926,923</u>	<u>950,838</u>

Approved by the Board of Directors on 16 May 2024 and signed on its behalf by:

  
 \_\_\_\_\_  
 Tom Maher  
 Chairperson

  
 \_\_\_\_\_  
 Orla Cunningham  
 Director

**Children's Rights Alliance**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(23,915)	(5,828)
Adjustments for:			
Depreciation		21,012	21,384
Interest receivable and similar income		(185)	(38)
		<u>(3,088)</u>	<u>15,518</u>
Movements in working capital:			
Movement in debtors		(1,123,428)	168,539
Movement in creditors		350,010	100,988
		<u>(776,506)</u>	<u>285,045</u>
<b>Cash flows from investing activities</b>			
Interest received		185	38
Payments to acquire tangible assets		(23,553)	(28,828)
Payments to acquire investments		(50,000)	-
		<u>(73,368)</u>	<u>(28,790)</u>
Net cash used in investment activities		<u>(73,368)</u>	<u>(28,790)</u>
<b>Cash flows from financing activities</b>			
Deferred Income after 1 year		871,060	(104,744)
		<u>871,060</u>	<u>(104,744)</u>
Net increase in cash and cash equivalents		21,186	151,511
Cash and cash equivalents at the beginning of the year		1,037,268	885,757
Cash and cash equivalents at the end of the year	15	<u>1,058,454</u>	<u>1,037,268</u>

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Children's Rights Alliance is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 7 Red Cow Lane, Smithfield, Dublin 7, D07 XN29 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity. Expenditure which meets these criteria is allocated to the fund.

#### Unrestricted funds

Unrestricted funds consist of General funds, representing amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity, and which have not been designed for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

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

Income is categorised under the following headings:

- Donations and Fundraising Income
- Income from charitable activities
- Investment income

#### 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.

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 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.

#### 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 2023.

#### 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.

#### 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 directly on undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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.

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### **Costs of charitable activities**

Costs on charitable activities comprise 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.

### **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 this 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.

### **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.

### **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.

### **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.

## Children's Rights Alliance

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

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.

Depreciation is provided on the following basis:

Land and buildings freehold	-	2% Straight line
Fixtures and fittings	-	20% Straight line
Computer equipment	-	20% Straight line

### 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.

### 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.

### 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.

### Cash at bank and in hand

Cash consists of cash on hand and demand deposits.

### Taxation and deferred 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.

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 3. GOING CONCERN

The organisation has cash and cash equivalents of €1,058,454 at the 31 December 2023. 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.

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.

### 4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

### 5. INCOME

5.1 DONATIONS AND FUNDRAISING INCOME	Unrestricted Funds €	Restricted Funds €	2023 €
Membership Fees	75,930	-	75,930
Donations in Kind	934	-	934
Donations - Food Provision Scheme	-	42,000	42,000
	<u>76,864</u>	<u>42,000</u>	<u>118,864</u>
	Unrestricted Funds €	Restricted Funds €	2022 €
Membership Fees	75,600	-	75,600
Donations in Kind	300	-	300
Donations - Food Provision Scheme	-	26,000	26,000
	<u>75,900</u>	<u>26,000</u>	<u>101,900</u>

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<b>5.2 INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2023 €</b>
<b>Grants from governments and other co-funders:</b>			
DRCD/Pobal	-	90,923	90,923
DRCD/Social Partnership	-	18,840	18,840
DCEDIY	-	254,326	254,326
Tusla	-	84,065	84,065
HSE CAMHS	-	4,500	4,500
	<u>-</u>	<u>452,654</u>	<u>452,654</u>
	<u>-</u>	<u>452,654</u>	<u>452,654</u>
	Unrestricted Funds €	Restricted Funds €	2022 €
<b>Grants from governments and other co-funders:</b>			
DRCD/Pobal	-	90,452	90,452
DRCD/Social Partnership	-	18,840	18,840
DCEDIY	-	189,000	189,000
Tusla	-	66,372	66,372
HSE CAMHS	-	-	-
	<u>-</u>	<u>364,664</u>	<u>364,664</u>
	<u>-</u>	<u>364,664</u>	<u>364,664</u>
	Unrestricted Funds €	Restricted Funds €	2023 €
Rental and Management fee income	46,920	-	46,920
Interest Received	185	-	185
	<u>47,105</u>	<u>-</u>	<u>47,105</u>
	<u>47,105</u>	<u>-</u>	<u>47,105</u>
	Unrestricted Funds €	Restricted Funds €	2022 €
Rental and Management fee income	47,043	-	47,043
Interest Received	38	-	38
	<u>47,081</u>	<u>-</u>	<u>47,081</u>
	<u>47,081</u>	<u>-</u>	<u>47,081</u>

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<b>5.4 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>
	€	€	€
Infant Development Fund	-	50,000	50,000
Enterprise Ireland	-	20,000	20,000
Katharine Howard Foundation	-	-	-
Community Foundation Ireland	3,488	364,397	364,397
Irish Youth Foundation	-	-	-
Lakeside Fund - Food Poverty	-	229,557	229,557
Other fundraising income	50	-	3,538
Eurochild	-	-	-
Fidelis Insurance	-	50,000	50,000
Rethink Ireland	-	-	-
Oak Foundation	-	6,465	6,465
European Commission - CERV	-	45,055	45,055
Ireland Funds	-	28,063	28,063
	<b>3,538</b>	<b>793,537</b>	<b>797,075</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>
	€	€	€
Infant Development Fund	-	50,000	50,000
Enterprise Ireland	-	20,000	20,000
Katharine Howard Foundation	-	10,000	10,000
Community Foundation Ireland	-	205,004	205,004
Irish Youth Foundation	-	10,000	10,000
Lakeside Fund - Food Poverty	-	161,946	161,946
Other fundraising income	200	6,937	7,137
Eurochild	-	9,000	9,000
Fidelis Insurance	-	40,000	40,000
European Commission - CERV	-	8,135	8,135
Rethink Ireland	-	16,000	16,000
	<b>200</b>	<b>537,022</b>	<b>537,222</b>
<b>6. EXPENDITURE</b>			
<b>6.1 RAISING FUNDS</b>	<b>Direct Costs</b>	<b>2023</b>	<b>2022</b>
	€	€	€
Direct Staff costs	<b>58,792</b>	<b>58,792</b>	47,486

## Children's Rights Alliance NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

6.2 CHARITABLE ACTIVITIES	Direct Costs €	Support Costs €	2023 €	2022 €
Priority 1	596,856	-	596,856	856,947
Priority 2	93,906	-	93,906	4,335
Priority 3	5,843	-	5,843	90,228
Priority 4	460,181	-	460,181	18,723
Priority 5	1,593	-	1,593	-
Priority 6 & 7	54,388	168,054	222,442	38,976
	<u>1,212,767</u>	<u>168,054</u>	<u>1,380,821</u>	<u>1,009,209</u>

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

Priority 6: Build a National Movement for Children and Young People

Priority 7: Ensure the Alliance has the systems, people, resources and tools to deliver the Plan

6.3 SUPPORT COSTS	Charitable Activities €	2023 €	2022 €
IT support costs	11,600	11,600	23,582
Salaries & office costs	97,889	97,889	65,756
Governance costs	8,314	8,314	8,452
Professional fees	6,802	6,802	12,156
Depreciation & maintenance	21,012	21,012	21,829
Office expenses	22,437	22,437	21,265
	<u>168,054</u>	<u>168,054</u>	<u>153,040</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**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**7. ANALYSIS OF SUPPORT COSTS**

	<b>2023</b>	2022
	€	€
IT support costs	<b>11,600</b>	23,582
Salaries & office costs	<b>97,889</b>	65,756
Governance costs	<b>8,314</b>	8,452
Professional fees	<b>6,802</b>	12,156
Depreciation & maintenance	<b>21,012</b>	21,829
Office expenses	<b>22,437</b>	21,265
	<u><b>168,054</b></u>	<u>153,040</u>

**8. GOVERNANCE COSTS**

	<b>2023</b>	2022
	€	€
Audit Fee	<b>6,150</b>	9,071
Annual Report & AGM	<b>5,693</b>	3,085
	<u><b>11,843</b></u>	<u>12,156</u>

**9. NET INCOME**

	<b>2023</b>	2022
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>21,012</b>	21,384
	<u><b>21,012</b></u>	<u>21,384</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 include the Chief Executive. The Chief Executive's salary for the year was €88,560 excluding Employer PRSI (2022: €85,985). In addition, 10 percent of the salary was paid as employer contributions into a personal retirement saving account (PRSA).

**11. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive Directors) during the financial year was as follows:

	<b>2023</b>	2022
	Number	Number
Policy & Research	<b>5</b>	4
Communication & Research	<b>3</b>	3
Administration	<b>4</b>	3
	<u><b>12</b></u>	<u>10</u>

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**Staff costs**

The staff costs comprise:	<b>2023</b>	2022
	€	€
Wages and salaries	<b>543,152</b>	445,471
Social security costs	<b>58,792</b>	47,486
Pension costs	<b>33,876</b>	29,604
	<b><u>635,820</u></b>	<u>522,561</u>

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

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

	<b>2023</b>	<b>2022</b>
	No.	No.
In the band €60,001 - € 70,000	1	1
In the band €70,001 - € 80,000	1	1
In the band €80,001 - € 90,000	-	1
In the band €90,001 - €100,000	1	-
	<u>          </u>	<u>          </u>

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

**12. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost</b>				
At 1 January 2023	309,469	97,401	40,085	446,955
Additions	-	688	22,865	23,553
At 31 December 2023	<u>309,469</u>	<u>98,089</u>	<u>62,950</u>	<u>470,508</u>
<b>Depreciation</b>				
At 1 January 2023	49,508	72,518	26,780	148,806
Charge for the financial year	6,189	8,370	6,453	21,012
At 31 December 2023	<u>55,697</u>	<u>80,888</u>	<u>33,233</u>	<u>169,818</u>
<b>Net book value</b>				
At 31 December 2023	<u><b>253,772</b></u>	<u><b>17,201</b></u>	<u><b>29,717</b></u>	<u><b>300,690</b></u>
At 31 December 2022	<u>259,961</u>	<u>24,883</u>	<u>13,305</u>	<u>298,149</u>

The Directors have considered the value of fixed assets as at 31 December 2023 and they provide for impairment if necessary. There is no impairment required in 2023 (2022: €Nil).

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**13. INVESTMENTS**

	<b>Unlisted investments</b>	<b>Total</b>
	€	€
<b>Investments</b>		
<b>Cost</b>		
At 1 January 2023	50,000	50,000
Additions	50,000	50,000
	<u>100,000</u>	<u>100,000</u>
At 31 December 2023	100,000	100,000
<b>Net book value</b>		
At 31 December 2023	<u><b>100,000</b></u>	<u><b>100,000</b></u>
At 31 December 2022	<u>50,000</u>	<u>50,000</u>

Investments held at year end consist of Irish State Saving – Prize Bonds.

**14. DEBTORS**

	<b>2023</b>	<b>2022</b>
	€	€
Trade debtors	<b>1,186,797</b>	66,262
Prepayments	<b>4,574</b>	1,681
	<u><b>1,191,371</b></u>	<u>67,943</u>

**AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR AND INCLUDED IN DEBTORS ARE:**

	<b>2023</b>	<b>2022</b>
	€	€
Trade debtors	<b>480,929</b>	19,631
	<u><b>480,929</b></u>	<u>19,631</u>

**15. CASH AND CASH EQUIVALENTS**

	<b>2023</b>	<b>2022</b>
	€	€
Cash and bank balances	<b>1,058,454</b>	1,037,268
	<u><b>1,058,454</b></u>	<u>1,037,268</u>

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 16. CREDITORS

Amounts falling due within one year	2023 €	2022 €
Trade creditors	18,257	4,049
Taxation and social security costs	21,228	12,791
Other creditors	2,073	139,632
Pension accrual	16,587	-
Accruals	28,058	83,909
Deferred Income	711,065	206,510
	<u>797,268</u>	<u>447,258</u>

Included in deferred income for 2023 are:

1. Catherine McGuinness funding of €9,000 - the Fellowship will commence in 2024.
2. Community Foundation Ireland, in the amount of €30,004 for annual child poverty monitoring.
3. Community Foundation Ireland in the amount of €225,000 for supporting child poverty and building core strength.
4. Community Foundation Ireland, in the amount of €55,556 for Online Safety Campaign.
5. Community Foundation Ireland, in the amount of €265,979 for Sunflower Educational project.
6. EU CERV project in the amount of €44,967 for finalisation of the project.
7. Eurochild grant, in the amount of €6,000.
8. Fidelis Insurance funding for 2024, in the amount of €50,000.
9. Infant Development Fund in the amount of €50,000 for ending poverty and early years reform project.
10. Lakeside Fund Holiday Hunger Campaign, in the amount of €169,488.
11. Oak Foundation Online Safety Campaign funding of €532,886.
12. SSNO Grant in the amount of €136,383 for a period covering January 2022 to June 2025.
13. Tusla - Capital Grant of €24,479.
14. Tusla - Know Your Rights training for 2024 grant in the amount of €30,000.
15. Tusla - Supporting Parents with Children in Care grant in the amount of €7,648 to cover oversight costs of the Alliance.

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 Ireland, in the amount of €60,000 for annual child poverty monitoring for a period covering January 2022 to September 2024.
3. The 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.
8. Community Foundation Ireland - End Child Poverty - Infant Development Fund amounting to €60,000.
9. Community Foundation Ireland - Online Safety Campaign, in the amount of €60,000
10. Community Foundation Ireland - Sunflower - Educational Reform, in the amount of €40,000
11. Community Foundation Ireland - Supporting Child Poverty and Building Core Strength, amounting to €375,000.
12. Community Foundation Ireland - Supporting Child Refugees, of €100,000.
13. Katharine Howard Foundation - Early Years (Infant Development fund), of €40,000.
14. SSNO Grant - July 2022 to June 2025, in the amount of €227,305.

### 17. DEFERRED INCOME AFTER 1 YEAR

	2023 €	2022 €
At 1 January 2023	55,264	160,008
Increase/(Decrease) in financial year	871,060	(104,744)
At 31 December 2023	<u>926,324</u>	<u>55,264</u>

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**18. 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.

<b>Agency</b>	<b>TUSLA</b>
Grant Type	Section 56
Grant Programme	Support for parents with Children in Care Monitoring Project
Purpose of the Grant	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.
Total Grant Value	€16,905
Term	2022 to 2024
Received in the financial year	€16,905
Spent in this financial year	€5,635
Deferred at year-end	€7,648
Capital Grant	Nil
Restrictions	As per outlined in Tusla Service Level Agreement

<b>Agency</b>	<b>TUSLA</b>
Grant Type	Section 56
Grant Programme	Know Your Rights Training
Purpose of the Grant	Training of Tusla team on Know Your Rights. Completion of six training sessions 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.
Total Grant Value	€18,105
Term	2022 and 2023 and €30,000 for 2024
Received in the financial year	€38,105
Spent this financial year	€14,392
Deferred at year-end	€30,000
Capital grant	Nil
Restrictions	As per outlined in Tusla Service Level Agreement.

## Children's Rights Alliance NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>Agency</b>	<b>TUSLA</b>
Grant Type	Section 56
Grant Programme	Unaccompanied and Separated Children
Purpose of the Grant	Bringing together key stakeholders to discuss the opportunities and challenges facing Separated Children seeking international protection and to shape future service delivery response and the experience of the young people accessing the service. To document the key issue, solution areas where agreement has been reached and not reached and issue with implementation and resourcing arising from the discussion and compile them in a paper.
Total Grant Value	€15,521
Term	2023
Received in the financial year	€15,521
Spent this financial year	€15,521
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement
<b>Agency</b>	<b>TUSLA</b>
Grant Type	Section 56
Grant Programme	Membership
Purpose of the Grant	To build its membership and collaborative work on child and family policy. Hold four meetings with the Alliance members and Tusla per calendar year and to provide a year-end review document to Tusla.
Total Grant Value	€48,517
Term	2023
Received in the financial year	€48,517
Spent this financial year	€48,517
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement
<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Grant Type	Coordination of activities and membership
Grant Programme	Support in the coordination of activities and membership relating to community and voluntary sector on child law and policy.
Purpose of the Grant	Salaries costs to deliver on the agreement
Total Grant Value	€180,000
Term	2023
Received in the financial year	€180,000
Spent this financial year	€180,000
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<b>Agency</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Grant Type	Facilitator for the Child Summit 2023
Grant Programme	Child Summit 2023
Purpose of the Grant	To facilitate the Second Child Summit 2023 event costs to include venue hire, event management, catering etc.
Total Grant Value	€74,326
Term	2023
Received in the financial year	€74,326
Spent this financial year	€74,326
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement

<b>Agency</b>	<b>Department of Rural and Community Development</b>
Grant Type	Assist the organisation in its role as a contributor to public policy as a member of the Community & Voluntary Pillar
Grant Programme	Funding of Organisations of the Community and Voluntary Pillar 2023
Purpose of the Grant	Support the organisation contribution to public policy – salaries and wages
Total Grant Value	€18,840
Term	2023
Received in the financial year	€18,840
Spent this financial year	€18,840
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement

<b>Agency</b>	<b>Department of Environment, Community Development</b>
Grant Type	Scheme to Support National Organisations
Grant Programme	Scheme to Support National Organisations in the Community and Voluntary sector.
Purpose of the Grant	To fund six core posts, Administration Assistance, CEO Grants and Membership officer, Head of Campaigns, Operation lead and Head of Governance and Finance.
Total Grant Value	€272,766
Term	July 2022 to June 2025
Received in the financial year	€90,923
Spent this financial year	€90,923
Deferred at year-end	€136,383
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

<b>Agency</b>	<b>GENIO</b>
Grant Type	HSE GENIO
Grant Programme	HSE CAMHS
Purpose of the Grant	To consult parents whose children currently or previously access CAMHS about how they would like to be engaged with in relation to service development and improvements.
Total Grant Value	€4,500
Term	2023
Received in the financial year	€4,500
Spent this financial year	€4,500
Deferred at year-end	Nil
Capital grant	Nil
Restrictions	As per outlined in Service Level Agreement

<b>Agency</b>	<b>TUSLA</b>
Grant Type	Section 56
Grant Programme	Capital Grant
Purpose of the Grant	Upgrade security system
Total Grant Value	€24,478.77
Term	2024
Received in the financial year	€24,478.77
Spent this financial year	Nil
Deferred at year-end	€24,478.77
Capital grant	€24,478.77
Restrictions	As per outlined in Service Level Agreement

**19. RESERVES**

	2023 €	2022 €
At the beginning of the year	<b>950,838</b>	956,666
Deficit for the financial year	<b>(23,915)</b>	(5,828)
At the end of the year	<b>926,923</b>	950,838

**20. FUNDS**

**20.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	743,003	213,663	956,666
Movement during the financial year	20,003	(25,831)	(5,828)
At 31 December 2022	763,006	187,832	950,838
Movement during the financial year	7,275	(31,190)	(23,915)
At 31 December 2023	<b>770,281</b>	<b>156,642</b>	<b>926,923</b>

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**20.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
DCEDIY	-	254,326	(254,326)	-	-
Infant Development Fund	32,747	50,000	(44,577)	-	38,170
Katharine Howard Foundation	135	-	(135)	-	-
Tusla	129	84,065	(84,194)	-	-
The Ireland Funds	-	28,063	(28,063)	-	-
Community Foundation Ireland	43,443	406,397	(433,359)	-	16,481
Enterprise Ireland - Restricted	-	20,000	(20,000)	-	-
Fidelis Insurance	-	50,000	(50,000)	-	-
EU Funding -CERV Project (Impact of pandemic measures)	-	45,055	(45,054)	-	1
Catherine McGuinness Fellowship	3,554	-	-	-	3,554
Access to Justice	48,146	-	(13,500)	-	34,646
Tomar Trust	48,924	-	-	-	48,924
SSNO	-	90,923	(90,923)	-	-
Social Partnership	-	18,840	(18,840)	-	-
Lakeside Fund - Food Poverty	-	229,557	(221,777)	-	7,780
Eurochild - Early Childhood Development	2,636	-	(2,132)	-	504
Rethink Ireland	8,118	-	(1,593)	-	6,525
Oak Foundation	-	6,465	(6,465)	-	-
HSE CAMHS	-	4,500	(4,443)	-	57
	<u>187,832</u>	<u>1,288,191</u>	<u>(1,319,381)</u>	<u>-</u>	<u>156,642</u>
<b>Unrestricted funds</b>					
General Funds - all funds	763,006	127,507	(120,232)	-	770,281
	<u>763,006</u>	<u>127,507</u>	<u>(120,232)</u>	<u>-</u>	<u>770,281</u>
<b>Total funds</b>	<u><b>950,838</b></u>	<u><b>1,415,698</b></u>	<u><b>1,439,613</b></u>	<u><b>-</b></u>	<u><b>926,923</b></u>

During the year ended 31 December 2023, the Directors identified that an amount of €123,181 of income and €103,178 of expenditure was presented as Unallocated Amounts in 2022, when it should have been presented as Unrestricted Funds. These amounts have been correctly presented as Unrestricted General Funds in the 2022 comparatives figures in the year end 31 December 2023 financial statements and this re-presentation had no effect on the overall results of the company in the year under review.

**Children's Rights Alliance**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

**20.2 ANALYSIS OF MOVEMENTS OF FUNDS (CONTINUED)**

**ANALYSIS OF FUNDS – PREVIOUS YEAR**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
DCEDIY	-	189,000	(189,000)	-	-
Infant Development Fund	-	50,000	(17,253)	-	32,747
Katharine Howard Foundation	-	10,000	(9,865)	-	135
Tusla	7,131	66,372	(73,374)	-	129
The Ireland Funds	-	6,937	(6,937)	-	-
Community Foundation Ireland	55,108	231,004	(242,669)	-	43,443
Irish Youth Foundation	-	10,000	(10,000)	-	-
Enterprise Ireland	-	20,000	(20,000)	-	-
Fidelis Insurance	-	40,000	(40,000)	-	-
EU Funding - CERV Project (Impact of pandemic measures)	-	8,135	(8,135)	-	-
IHREC	5,442	-	(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 Fund – 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>-</u>	<u>187,832</u>
<b>Unrestricted funds</b>					
General Funds - all funds	743,003	123,181	(103,178)	-	763,006
	<u>743,003</u>	<u>123,181</u>	<u>(103,178)</u>	<u>-</u>	<u>763,006</u>
<b>Total funds</b>	<u>956,666</u>	<u>1,050,867</u>	<u>(1,056,695)</u>	<u>-</u>	<u>950,838</u>

## **Children's Rights Alliance**

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

### **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 2023 was 150 full-time members and 46 individual members (31 December 2022: 146 full-time members 57 individual members). There were also two Associate members.

### **22. CAPITAL COMMITMENTS**

The charity had no material capital commitments at the financial year-ended 31 December 2023.

### **23. CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31 December 2023 (2022: Nil).

### **24. OPERATING LEASE COMMITMENTS**

The Company had no commitments under non-cancellable operating leases at 31 December 2023 (2022: €Nil).

### **25. 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 own 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.

Immigrant Council of Ireland (ICI) is a member of the Children's Rights Alliance. ICI rents rooms on the third floor.

Child Law Reporting Project T/A Child Law Project (CLP) is a member of the Children's Rights Alliance. CLP rents an office on the second 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.

### **26. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

# Children's Rights Alliance

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 27. FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

	2023	2022
	€	€
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	1,058,459	1,037,268
Financial assets measured at amortised cost	1,767,726	135,893
	<u>2,826,185</u>	<u>1,173,161</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	1,657,719	294,468
	<u>1,657,719</u>	<u>294,468</u>

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 creditors.

### 28. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 16 MAY 2024.