An Ghníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency

Annual Financial Statements

For the Year Ending 31st December 2016

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Information

Board Address:	**Child and Family Agency** **Floors 2-5** **Brunel Building** **Heuston South Quarter** **Dublin 8**	
Members of the Board:	**Ms. Norah Gibbons – Chairperson**	
	Ms. Gary Joyce – Deputy Chairperson	
	Mr. PJ Fitzpatrick	
	Mr. Rory O'Ferrall	
	Mr. Paul White	**(Appointed 3rd Feb 2016)**
	Ms. Emer Egan	**(Appointed 21st Jul to 31st Dec 2016)**
	Mr. Gary O'Donnchadha	**(Until 21st Mar 2016)**
	Mr. Noel Kelly	**(Until 4th May 2016)**
	Ms. Sylda Langford	**(Until 31st Dec 2016)**
	Dr. Noelle Spring	**(Until 31st Dec 2016)**
	Prof. Áine Hyland	**(Appointed 1st Jan 2017)**
	Ms. Deirdre Kiely	**(Appointed 1st Jan 2017)**
	Mr. Pat McLoughlin	**(Appointed 1st Jan 2017)**
	Mr. Tony Rodgers	**(Appointed 1st Jan 2017)**
Chief Executive Officer:	**Mr. Fred McBride**	**(Appointed 13th Feb 2016)**
	Mr. Gordon Jeyes	**(Retired 12th Feb 2016)**
Banks:	**Ulster Bank** **College Green Branch** **PO Box 145** **33 College Green** **Dublin 2**	
	Bank of Ireland **Lower Baggot Street** **Dublin 2**	
Solicitors:	**Arthur Cox** **Earlsfort Centre** **Earlsfort Terrace** **Dublin 2**	
Auditors:	**The Comptroller and Auditor General** **3A Upper Mayor Street** **Dublin 1**	
Website:	**www.tusla.ie**	

Board Members' Report

The Child and Family Agency (hereafter referred to as the Agency) Board was established on the 1st January 2014 with the formation of the Agency under the Child and Family Agency Act 2013. The functions of the Agency are outlined in Section 8 of the Child and Family Agency Act 2013. The Board is accountable to the Minister of Children and Youth Affairs for the performance of the Agency's functions and its own functions as the governing authority of the Agency. The Chairperson accounts on behalf of the Board to the Minister. The Chief Executive Officer (CEO) is responsible for leading the Agency in all of its day-to-day management decisions and for implementing the Agency's long and short term plans. The CEO acts as a direct liaison between the Board and management of the Agency and communicates to the Board on behalf of management.

The Board

The Board is responsible for establishing the Agency's overall strategic direction, ensuring that it operates within the limits of its statutory authority and sets corporate targets recommended by the CEO. The work and responsibilities of the Board are set out in the Standing Orders, Delegations of Authority and matters specifically reserved for Board decision. To ensure the Agency operated an adequate and effective system of internal control, the Board has established the procedures for the Agency as set out in the accompanying Statement on Internal Control.

The Agency Board consists of a Chairperson, a Deputy Chairperson and seven ordinary members appointed by the Minister for Children and Youth Affairs. The Chairperson and Deputy Chairperson were appointed for a period of five years. Members who were appointed by the Minister to be ordinary members of the Board hold office for either three, four or five years. The table below details the appointment period for current members:

Member	Role	Appointment Period
Ms. Norah Gibbons	Chairperson	1st Jan 2014 to 31st Dec 2018
Ms. Gary Joyce	Deputy Chairperson (Chairperson of Remuneration & Succession Committee)	1st Jan 2014 to 31st Dec 2018
Mr. PJ Fitzpatrick	Ordinary Member (Chairperson of Governance Committee)	1st Jan 2014 to 31st Dec 2017
Mr. Rory O'Ferrall	Ordinary Member (Chairperson of Audit Committee)	1st Jan 2014 to 31st Dec 2019
Mr. Tony Rodgers	Ordinary Member (Chairperson of Quality Assurance & Risk Committee)	1st Jan 2017 to 31st Dec 2021
Mr. Paul White	Ordinary Member	3rd Feb 2016 to 2nd Feb 2021
Prof. Áine Hyland	Ordinary Member	1st Jan 2017 to 31st Dec 2019
Ms. Deirdre Kiely	Ordinary Member	1st Jan 2017 to 31st Dec 2021
Mr. Pat McLoughlin	Ordinary Member	1st Jan 2017 to 31st Dec 2020

The Board ordinarily meets on a monthly basis. Minutes of all Board and committee meetings are recorded. Copies of the Board minutes are available on the Agency website www.tusla.ie

Standing items considered by the Board include:

- Declaration of Interests;
- Reports from Board committees;
- Management accounts;
- Corporate performance reports;
- Reviews of the risk management framework;
- New and revised policies;
- Reserved matters;
- CEO's report on operational matters; and
- Project updates.

The Agency Board has established four committees as follows:

1. **Audit Committee:** comprises of three Board members and one independent member. The role of the Audit Committee is to provide assurance to the Board on financial matters relating to its functions.

   The Director of Finance and the National Director of Internal Audit attended meetings of the Committee, while the CEO and other members of the Senior Management Team (SMT) attended where necessary. The Comptroller and Auditor General, the Agency's external auditor, attended meetings as required and had direct access to the Audit Committee Chairperson at all times. In accordance with best practice, the Committee met with the National Director of Internal Audit and the Comptroller and Auditor General in the absence of management.

   The Audit Committee focused on the following matters:
   - Internal control – assisted the Board in fulfilling its responsibilities in ensuring the appropriateness and completeness of the system of internal control, reviewing the manner and framework in which management ensures and monitors the adequacy of the nature, extent and effectiveness of internal control systems, including accounting control systems and thereby maintaining an effective system of internal control to review the Agency's statement on internal control systems prior to endorsement by the Board;
   - External audit and financial reporting – nature and scope of the annual external audit and review the external auditor's quality control procedures and steps taken by the external auditor to respond to changes in regulatory and other requirements;
   - Internal audit – reviewed and approved the Internal Audit Charter and annual Internal Audit plan and received and considered reports from the Internal Auditor and management responses;
   - Protected disclosures – reviewed the Agency's fraud awareness and protected disclosure policies and procedures relating to financial issues;
   - Risk management – reviewed the Agency's risk management system and met with the Quality Assurance and Risk Management Committee on a regular basis; and
   - Value for Money reviews in specific areas of expenditure.

2. **Quality Assurance and Risk Committee:** comprises of two Board members and one independent member. The Committee focuses principally on quality assurance and service delivery risk matters especially:
    - Promotion of a risk management culture and the integration of quality assurance procedures and practice in everyday business throughout the Agency's services system;
    - Advise the Board on the Agency's overall risk appetite, tolerance and strategy, taking account of the current and prospective macroeconomic and social services environment drawing on authoritative sources relevant to the Agency's risk policies;
    - Review arrangements in place by which employees may, in confidence, raise service concerns and receive reports, on a timely basis, of concerns raised under the Policy on Good Faith Reporting, or Procedures on Protected Disclosures of Information and advise on appropriate action to maintain the highest standards of probity and honesty throughout the Agency.

3. **Organisational Development, Remuneration and Succession Committee:** comprises of three Board members and focuses principally on assisting the Board in fulfilling its duties by providing an independent and objective review to:
    - Ensure the Agency's adherence to prevailing government policy in relation to pay and rewards; and
    - Ensure succession planning for the CEO and support the CEO with senior management succession planning, as required.

4. **Governance Committee:** The Committee comprises of three Board members. The Committee's primary focus is:

    - To ensure that the Board of the Agency complies with all legal and statutory requirements
    - To monitor the delegation of authority to the Chief Executive Officer and other staff
    - To ensure that a Code of Governance is drawn up and approved before submission to the full Board and thereafter to review the Code as required by legislation
    - To review and agree content of annual reports before submission to the full Board

    In 2015 The Board conducted a comprehensive governance review as well as the development of a Code of Governance which was submitted to the Minister in accordance with Section 50 of the Child and Family Agency Act and has been presented to the Board in 2016 for final approval.

A schedule of memberships and attendance at the Agency's Board and Committees in 2016 is shown below:

	Board	Audit Committee	Quality Assurance and Risk Committee	Organisational Development, Remuneration and Succession Committee	Governance Committee
	(12 Meetings)	(6 Meetings)	(5 Meetings)	(2 Meetings)	(3 Meetings)
Norah Gibbons	11			2	3
Gary Joyce	10			2	
PJ Fitzpatrick	10				3
Sylda Langford	11	5	5		
Rory O'Ferrall	11	6			
Noelle Spring	9		4		
Paul White (From 3rd Feb 2016)	10	4			
Emer Egan (From 21st Jul 2016)	5		2		
Gary O'Donnchadha (Until 21st Mar 2016)					
Noel Kelly (Until 4th May 2016)	4			1	
Bernadette Costello (Independent Member)			5		
Tony Rodgers* (Independent Member)			2		
Richard George (Independent Member)		6			

* Mr. Rodgers became an Ordinary Member of the Board on 1st Jan 2017.

Key Personnel Changes

The Board would like to express sincere thanks to all outgoing board members for their valued contribution to the Agency since its inception on the 1st January 2014. The Board would like to welcome all new members, who joined the Board during 2016 and 2017.

As at the 12th February 2016 Mr. Gordon Jeyes retired from his position as Chief Executive Officer of the Child and Family Agency. Mr. Fred McBride was appointed as Chief Executive Officer with an effective date of the 13th February 2016.

Statement of Board responsibilities in respect of the Annual Financial Statements

The Board of the Child and Family Agency is responsible for preparing the Annual Financial Statements in accordance with applicable law.

Section 51 of the Child and Family Agency Act 2013 requires the Child and Family Agency to prepare the Accounts of the Agency in such form as the Minister for Children and Youth Affairs may direct and in accordance with accounting standards specified by the Minister.

In preparing the Annual Financial Statements, the Board is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Disclose and explain any material departures from applicable accounting standards; and
- Prepare the Annual Financial Statements on a going concern basis unless it is inappropriate to presume that the Child and Family Agency will continue in service.

The Board is responsible for ensuring that accounting records are maintained which disclose, with reasonable accuracy at any time, the financial position of the Child and Family Agency. The Board are also responsible for safeguarding the assets of the Child and Family Agency and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board is responsible for ensuring that effective systems of internal control are instituted and implemented including financial, operational and compliance controls.

Signed on behalf of the Child and Family Agency:

Norah Gibbons

Chairperson

Date: 19/6/2017

Statement on Internal Control

Introduction

Responsibility for the System of Internal Control

I, as Chairperson of the Child and Family Agency, make this statement to the Minister for Children and Youth Affairs that the Child and Family Agency Board has complied with the requirements set out in the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies and in accordance with the responsibilities assigned to me by the Department of Children and Youth Affairs (DCYA). This Statement on Internal Control represents the position for the year ended 31st December 2016.

As Chairperson of the Child and Family Agency, I confirm that the Board has overall responsibility for maintaining a sound system of internal control and for reviewing its effectiveness. Through this system the achievement of the Child and Family Agency's policies, aims and objectives are supported whilst safeguarding the public funds and the Agency's assets.

Through the CEO and Senior Management Team structure, management at all levels of the Child and Family Agency are responsible to the Board for the implementation and maintenance of internal controls over their respective functions. This embedding of the system of internal control is designed to ensure that the Child and Family Agency is capable of responding to operational risks and that significant control issues, should they arise, are escalated promptly to an appropriate level of management. The system of internal control is designed to reduce rather than eliminate risk. The Agency's system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are properly authorised and recorded and that material errors or irregularities are either prevented or detected in a timely manner.

As required by the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies, under the aegis of the Department of Children and Youth Affairs, and Section 13 (2) (d) of the Child and Family Agency Act 2013, as Chairperson of the Child and Family Agency I make this statement to demonstrate the Child and Family Agency's arrangements for implementing a system of governance and financial control that includes the following:

a) The guiding principles applicable to the Agency as a public body having regard to its functions as defined in Section 8 of the Child and Family Agency Act 2013;
b) The structure of the Child and Family Agency, including the roles and responsibilities of the Board and Chief Executive Officer (CEO);
c) The processes and guidelines to be followed to ensure compliance with the reporting requirements imposed on the Child and Family Agency by or under the Act;
d) The Child and Family Agency's internal controls, including its procedures relating to internal audits, risk management, public procurement and financial reporting; and
e) The nature and quality of service that persons being provided with or seeking services provided by the Child and Family Agency can expect.

This Statement on Internal Control sets out how these duties have been carried out and includes an assessment of the corporate governance and risk management systems in place within the Child and Family Agency that have ensured these responsibilities have been met.

This statement also includes details of the methods used to develop the organisation from its inception on the 1st of January 2014. This saw the integration of the governance systems deriving from a transfer of certain functions from the Health Service Executive and the amalgamation of those functions with the functions of the

Family Support Agency and the National Educational Welfare Board as well as the School Completion Programme (SCP) from the Department of Children and Youth Affairs.

The establishment of the Child and Family Agency was one of the largest and most ambitious public sector reforms undertaken by the Government. The scale and complexity of this reform will take a sustained investment of time and resources to deliver on the objectives of this new Agency as set out in the founding legislation. The scope of the reform encompasses an organisation wide transformation of existing services and business processes as well as the creation of new innovative methods of service delivery and the discontinuance of inherited processes which do not support the Agency's objectives.

Since establishment the Agency has been undergoing continuous improvements which have been outlined in our Corporate Plan and subsequent business plans produced annually at the start of each year resulting in improvements across all of our services including our procedures with respect to internal and external governance and controls. In 2016 the Agency invested in additional resources to provide business support and improve the capacity of the Agency across a number of transformational programmes including:

- Establishment of the Programme Management Office
- Design of the new organisational structure throughout all levels of the Agency
- Supporting the development of an internal recruitment model within the Agency
- Planning the implementation of a new Resource Allocation Model for the Agency
- Reviewing and recommending revised governance arrangements for all organisations in receipt of funds under Section 56 of the Child and Family Act 2013 in line with the Agency's Commissioning Strategy
- Procurement of strategic ICT advice to inform the development of an ICT infrastructure
- National Childcare Information System (NCCIS)
- Child Protection and Welfare Strategy

The resulting consolidated roadmap when fully implemented will see further significant improvements in our governance structures including enhanced leadership and learning. The roadmap also sets out the plans for organisational reform and the cultural change required to underpin this continued improvement.

Accountability

The Board prepared a Corporate Plan for 2015-2017 in November 2014 which was approved by the Minister for Children and Youth Affairs on 5th December 2014. The plan sets out the Board's objectives over a three year period with appropriate targets and key performance measures identified.

The Corporate Plan was formulated after taking into account the views of Board Members, management, staff, service users and understanding external factors such as government policy and stakeholder needs. Each service area undertakes a number of operational activities that fulfil the Child and Family Agency's strategic objectives designed to satisfy the corporate aims. The Senior Management Team reviews performance against objectives and key performance measures on a quarterly basis and this is reported to the Board and DCYA. Performance against the Corporate Plan is also reported in the Annual Report at the end of each financial year.

The Child and Family Agency spends public funds on the provision of Child and Family services to the population of Ireland. The duties relating to expenditure incurred by the Child and Family Agency are stringent in terms of accountability and transparency in order to fulfil our responsibility for funding received from DCYA. These duties are set out in the Child and Family Agency Act 2013, the Public Spending Code and in the Public Financial Procedures of the Department of Public Expenditure and Reform.

The control system for payroll, travel and subsistence, procurement, capital expenditure and payment for goods and services was inherited on establishment of the Agency. The Agency places reliance on these established and internally audited HSE managed processes and regulations to underpin its internal controls across these areas.

The system of internal control which by its nature is dynamic, is continually developed, maintained and monitored in response to the emerging requirements of the organisation. The following is a description of the key processes and procedures, designed to provide effective internal control, which are in place across the Child and Family Agency:

- There is a regular management reporting process and a framework of administrative procedures which includes segregation of duties, a system of delegation and accountability and a system for the authorisation of expenditure;
- The Agency adopted the HSE National Financial Regulations which form an integral part of the system of internal control and have been prepared to reflect current best practice. Compliance with Financial Regulations is mandatory for all staff throughout the Child and Family Agency;
- The Agency has put in place procedures designed to strengthen compliance with all pay and travel circulars issued by the Department of Public Expenditure and Reform. Any exceptions identified are addressed and are reported on an annual basis to the Minister for Children and Youth Affairs, in accordance with the Code of Practice for the Governance of State Bodies; and
- As part of the Child and Family Agency's annual review of the effectiveness of the system of internal controls, a sample of staff at Grade VIII (or equivalent) level and above was taken where these staff were required to complete a *Controls Assurance Statement***,** confirming their compliance with policies and procedures and attesting to the existence and operation of controls which are in place in their area of responsibility, or identifying where exceptions or weaknesses exist. Where weaknesses are identified, they are addressed within the risk management process.

Risk Management

Risk Management is the process by which risks are systematically analysed, managed, recorded, monitored and reported upon. It is a fully integrated business activity comprising of two key components of a) Proactive Risk Management and b) Responsive Risk Management.

Maintaining and achieving the safety and wellbeing of children and families is the primary consideration in decision making for the Agency. Decisions often need to be made in conditions of uncertainty. Making decisions in conditions of uncertainty involves judgement, values and balance in appraising the different options available.

The Child and Family Agency's Organisational Risk Management Policy and Procedure was published in July 2016 and sets out our commitment to ensuring that risk management principles and practices form an integral part of our:

- Culture
- Governance and accountability arrangements
- Decision-making processes
- Strategic and operational planning
- Reporting, review, evaluation and improvement processes

Under the policy staff and managers at all levels across the Agency have an individual and collective responsibility for identifying and managing risk in day-to-day decision making and planning. In order for risk management to become part of everyday practices each staff member is required to recognise and accept this responsibility. The Child and Family Agency is committed to establishing and providing the necessary structures, processes, training and other supports required to implement this policy and procedure.

Where risks are identified that have significant potential to impact on the overall objectives of the Child and Family Agency they are recorded on the Agency's Corporate Risk Register. The register is a mechanism to provide assurance and evidence to the Board that risk is being identified, assessed and managed and that a range of

control measures and action plans are in place to mitigate the risks identified. Regular reports on the status of the corporate risks are submitted to the Quality Assurance and Risk Committee.

The Corporate Risk Register is a standing item on the agenda of the monthly Board meeting. In summary the Risk Register, which identifies risk owners, includes the following risk outputs:

- Child protection processes and systems are responding to children at risk in a timely manner;
- All processes and systems underpinning children and family policy and services are evidence-informed;
- A targeted range of family and parenting supports;
- Attendance, participation and retention in full-time education is embedded in service delivery for all children; and
- A fit for purpose organisation to deliver our strategic intent.

Legacy Service Issues

Under the Child and Family Agency Act 2013, the Agency took on responsibility for Children and Family Services in the HSE as well as the Family Support Agency and the National Educational Welfare Board. Since the 1st of January 2014 service issues which arose before this date fell to be dealt with by the Agency. While the Agency has endeavoured to identify any legacy issues through due diligence at the creation date, it is very difficult to identify if further legacy issues remain to be addressed from this time.

Audit and Audit Committee

The monitoring and review of the effectiveness of the system of internal control is performed by the work of:

- National Internal Audit Division
- The Comptroller and Auditor General
- The Audit Committee
- The Senior Managers of the Child and Family Agency

Senior Management staff of the Agency have responsibility for the development and maintenance of the management control framework. The Senior Management Team reviews the comments and recommendations made by the Comptroller and Auditor General in management letters or other reports, such as reports of the Public Accounts Committee. Actions are taken to implement recommendations. The Audit Committee oversees the monitoring and review of the implementation of audit recommendations.

The Internal Audit provider operates in accordance with the terms of reference that the Audit Committee has approved. An Annual Internal Audit plan for 2016 was approved by the Audit Committee and was based upon an analysis of the financial risks which are inherent to the Child and Family Agency. Procedures are in place to ensure that the recommendations of Internal Audit are actioned.

The National Director of Internal Audit reports to the Chairperson of the Audit Committee. Any instances of fraud or other irregularities, identified through management review or audit, are addressed by management and where appropriate An Garda Síochána is notified.

The Child and Family Agency's Internal Audit function has conducted a programme of work during 2016. The reports by Internal Audit to senior management provide objective and independent assessment of the systems of internal control in operation across the Child and Family Agency together with prioritised recommendations to strengthen controls and implement further improvements.

The Child and Family Agency's Annual Financial Statements are subject to statutory audit by the Comptroller and Auditor General.

Annual Report and Financial Statements

The Child and Family Agency Annual Report and Annual Financial Statements are produced and published each year to give an overview to stakeholders of performance for the preceding year. It is a comprehensive report on the organisation's activity, achievements, challenges and financial performance as set out in its 2016 Business Plan. Through these audited financial statements, the Child and Family Agency accounts for use of resources allocated from Government. The Child and Family Agency Annual Report is a legal requirement under Section 13 of the Child and Family Agency Act (2013).

Procurement

In procuring goods and services, for business continuity purposes and compliance with regulations issued by the Department of Public Expenditure and Reform on use of centres of procurement excellence, the Agency is a customer of the Health Service Executive, Health Business Service (HBS) unit which represent an integrated approach to services and goods requirements on all procurement categories for Health and Social Care and is part of the Office of Government Procurement strategy to deliver this.

HBS supports the Agency in defining our procurement needs and assists in managing procurement processes. HBS Procurement focuses on achieving efficiency, effectiveness and best value for money in terms of overall life-cycle. They operate in a fair, open, transparent and non-discriminatory manner in the marketplace. The Agency has had to place very significant reliance on HBS in assessing if legacy and other contracts were compliant with procurement rules due to the absence of a dedicated procurement function in the Agency. This included providing information regarding both HSE contracts and OGP contracts. Due to the complexity of some legacy contract arrangements it was not always possible to identify if the procurement of those contracts were operating within approved procurement rules.

Government Departments are requested to submit an annual return (Dept. of Finance Circular 40/02) to the Comptroller and Auditor General and to the Department of Public Expenditure and Reform in relation to the prior financial year. While the Agency is not obliged to furnish this return, it has chosen to voluntarily identify the details of contracts in excess of €25,000 (exclusive of VAT) which have been awarded without a competitive process, as part of good governance.

Since its creation in January 2014, the Agency has focussed its limited resources on addressing the highest risk areas of its services, including procurement activity. The Agency has identified that there are legacy issues relating to procurement that have existed prior to the establishment of the Agency which remain to be fully addressed. It will take a sustained focus over a number of years in order to achieve high levels of adherence to public procurement rules. This is an important objective for the Agency given the need to deliver and demonstrate value for taxpayers' money invested.

The Agency did not have a dedicated internal procurement resource until mid-2016. In the absence of this, the Agency has completed procurement exercises totalling €148m since 2014. These high cost services include Private Residential Services, Legal and Consulting. In 2016, the Agency conducted procurement exercises covering annual services of circa €65m (2015: €4.4m).

In addition in 2016 a more comprehensive review of the Agency's expenditure has been undertaken to identify where procurement exercises are required as part of the development of a 3 year plan.

The following factors were identified as contributing to the identified areas of non-compliance:

- Historical contracts inherited under The Child and Family Agency Act 2013 when the Agency was set up and are difficult to cease without adverse service impacts.

- Court ordered unique and specialised services with nominated specific vendors by the Court.
- Individual services sourced at local areas which, when aggregated at a national level, exceeds €25k in value.
- Due to a historical underinvestment in ICT systems, the procurement system is heavily dependent on self-reporting, leading to delays and difficulty identifying expenditures that require procurement.
- Significant expenditures in the Agency are for social services and a normal competitive market does not exist in Ireland for these types of services.
- Some areas are awaiting the completion of new procurement exercises that are in progress.

In 2016, a new EU Directive on Procurement (2014/24 EC) was introduced and aims to simplify procurement rules around Social, Health and Cultural Services, many of which relate to the Agency. The Directive provides for a simpler rule set in relation to Social, Health and Cultural Services and we will work with HBS and the Office of Government Procurement (OGP) in utilising this new approach to address areas of non-compliance in the development of the 3 year procurement plan.

The areas of non-compliance identified by the Agency in 2016 are shown in the table below and are split between Business Support Services and Social, Health and Cultural Services to reflect the changes introduced in 2014/24 EC and reflect the comparative position for 2015 based on the additional work done in 2016.

Category	**2016 €m**	**2016 Number of Suppliers**	**2015 €m**	**2015 Number of Suppliers**
- Business Support Services	2.4	36	2.4	24
- Social, Health and Cultural Services	2.1	37	1.8	33
Total	**€4.5m**	**73**	**€4.2m**	**57**

In 2016, as in previous years, the audit of the financial statements found that non-compliance with procurement rules continued to be an issue for the Agency. In addition to the non-compliance identified by the Agency's own systems (73 suppliers totalling €4.451m) the audit identified a further 3 historical contracts with total expenditure of €744k where supporting evidence could not be provided that the services were procured following a competitive process.

The Agency's review of these contracts identified that one, with payments totalling €221k related to a contract for agency staff which had initially been concluded with the HSE and has not, as yet, been tendered by the Agency. Payments totalling €391k related to an extension of another contract with a recruitment agency to include staff recruitment which was done on the basis of the need to urgently fill vacancies in relation to social work staff.

The following actions have commenced in 2016 to address the known areas of non-compliance:

Establishment of Procurement Support within the Agency

The Agency has established a small procurement function to support the management and monitoring of contracts. This function works with both the HSE/HBS and the OGP on procurement related matters and will provide guidance and assistance to Managers and Budget Holders to support compliance with procurement requirements. This function is committed to the Agency's procurement reform and its standardisation across all service areas and will continue to develop the business relationship with HSE/HBS and OGP.

Development of a Procurement Plan for the Agency
The Agency is currently developing a three year procurement plan in conjunction with HBS to identify the key procurement requirements of the Agency. This will assist with proper planning and evaluation of our requirements and will facilitate timely and appropriate procurement exercises to be carried out ensuring good governance and value for money.

Training
A Procurement training programme will be implemented for Managers, Budget Holders and relevant staff who have responsibility for non-pay expenditure. This will reaffirm compliance requirements with procurement rules and associated financial regulations. This will also enhance already established processes with Senior Managers and staff. The objective of the training is to create better communications and awareness of shared contracts and frameworks. This will further improve the achievement of value for money and sustainable savings in delivering a quality service.

Communication and Data access
The Agency will continue to issue regular communication updates to all staff on procurement requirements. All relevant staff now have access to procurement information on the Agency's Finance Hub which is updated on a regular basis. Access to HBS's e-Reporting for framework agreements and contracts continue to be developed and in the meantime is reliant on manual reporting.

Dependencies for the Agency
Due to the limited resources within the ICT infrastructure, the Agency does not have the facility to implement real time controls but will continue to rely heavily on manual review processes to ensure compliance with procurement guidelines. This limits the capacity to monitor, on a timely basis, expenditure against value limited contracts as well as ensuring that only approved contracts are used. The Agency will prioritise its limited resources to those parts of the procurement process that have the greatest risk from a compliance and value for money perspective. The Agency is heavily reliant on the services of both HBS and OGP to ensure that national contracts developed by them incorporate the Agency's service requirements.

Capital Investment and Appraisal
In the decision making process regarding the expenditure of capital funds, €14.2m in 2016 (€7.9m - 2015), the Child and Family Agency Senior Management Team followed the Department of Finance Guidelines for the Appraisal and Management of Capital Expenditure Proposals.

Services Provided by the HSE
The HSE provides services in the areas of payroll, human resources, pensions, estate management, ICT, procurement, internal audit, general ledger, invoice processing and payments on behalf of the Agency, governed through a Memorandum of Understanding and relevant Service Level Agreements between the organisations.

Travel
All payments for travel and subsistence to the Child and Family Agency Board Members, CEO and staff have been made in line with the Department of Finance and Department of Public Expenditure and Reform (DPER) circulars governing travel and subsistence.

State Assets
During 2016 the Child and Family Agency did not dispose of State assets of a material value.

The Agency commenced a fixed asset revaluation programme with the Valuation Office and the first phase of this process selected the highest valued buildings and the land portfolio. A material reduction in the value of

these assets was determined and this has been reflected in the 2016 Financial Statements following sanction by the Department of Children and Youth Affairs. The revalued assets had been transferred to the Agency from the HSE at its holding net book value on the 1st Jan 2014 under the Child and Family Agency Act 2013. The Agency will continue this revaluation programme in 2017.

Fraud and Irregularities

The Agency has established a reporting process for notification of any alleged fraudulent incidents or irregularities. The parties which are notified of material fraudulent incidents as standard are:

- The Audit Committee
- The Comptroller and Auditor General
- The National Director of Internal Audit
- An Garda Síochána
- Other Agencies (as required)

There are continuous updates provided on all reported matters as they are investigated. The Agency maintains a register of those reported matters and all alleged fraudulent incidents are thoroughly investigated.
When the Agency uncovers an alleged fraud the relevant controls and processes are reviewed and, where necessary, are revised to mitigate the risk of reoccurrence.

Travel and Subsistence payments concerning the Family Support Agency (FSA)

During the course of the 2012 audit of the Family Support Agency, the Comptroller and Auditor General raised an issue in relation to the payment of travel and subsistence expenses to an individual employed by a Family Resource Centre, which was also claimed from the Family Support Agency. The individual had been a Board Member of the Family Support Agency from 2003 to 2013.

The Child and Family Agency, having incorporated the Family Support Agency, reported the matter to the Standards in Public Office Commission, the matter having already been reported to An Garda Síochána.

In April 2017, the Standards in Public Office Commission finalised and published its report in relation to this allegation and determined that a "specified act" involving the double claiming of expenses was committed intentionally by the former Board Member of the Family Support Agency (FSA). The Child and Family Agency is considering the findings and determinations made in the report that are applicable to the Agency, and will take appropriate action where necessary. The Commission also found that it is a matter for the Agency to recoup any monies that may now be due resulting from the Commission's findings.

Tax Compliance

During 2016 the Child and Family Agency discharged all tax and PRSI liabilities on or before the dates prescribed by Revenue. The Agency is committed to full compliance with taxation laws.

Inquiries and Investigations

A number of inquiries and investigations have been established which the Agency has been named as a party to. These include the Charleton Tribunal Inquiry, the Commission of Investigation into the "Grace Case" and the HIQA Investigation under Section 9 (2) of the Health Act 2007. The Agency is fully committed to engaging with and supporting all investigations into matters of public importance including Tribunals of Inquiry. All requests for information or evidence will be fully complied with by the Board, the CEO, the Senior Management Team and staff of the Agency.

Department of Finance Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds

On the 1st January 2014, the Agency took over responsibility for four separate grant programmes which had previously been subject to different legal and governance arrangements. Since 2014, a programme of work has been undertaken to ensure that better governance arrangements are implemented for this grant funding. The

first phase of this programme focused on the governance arrangements for the School Completion Programme funding. In addition to this, the governance arrangements for the Family and Community Support grants were also enhanced, to ensure compliance with the Child and Family legislation. The Agency has established a project with the aim to review and develop revised governance arrangements for funding provided under Section 56 to Section 59 of the Child and Family Agency Act 2013.

The deliverables of this project include the following:

1. Development of revised contracts that will cover Sections 56-59 grants and for future commissioned services proportionate to funding value. It is planned to have a revised contract in place with funded agencies receiving in excess of €1m for 2018.
2. A recommended standard of governance, compliance and reporting models appropriate to the Agency's oversight responsibilities which can be applied to organisations proportionate to their size and level of funding including a phased implementation plan for these organisations to achieve compliance. The rollout of this is planned to happen in conjunction with the contract implementation.
3. A governance assurance model and plan for internal operations with recommendations on functioning, staffing and systems. This will be implemented as part of the development of the Commissioning Unit.

The Agency incurred expenditure of €143.9m in relation to grants paid to 986 separate agencies in 2016. Details are set out below:

Programme	Recipient	Value €m	Purpose
Child Welfare and Protection	424 service providers under S56 and S59 of the Act	€98.4	Child and family services Alternative care Care and protection for victims of domestic, sexual or gender-based violence
School Completion Programme	124 local school completion projects	€24.5	Promotion of school attendance, participation and retention
Family and Community Support	112 family resource centres	€14.8	Combat disadvantage and improve functioning of the family unit
	326 voluntary organisations providing counselling and support services	€6.2	Counselling and support services including marriage and relationship counselling, child counselling, Rainbows peer support programme for children, bereavement counselling and support on the death of a family member

In September 2014, the Department of Public Expenditure and Reform issued Circular 13/2014 setting out a revised framework for the management of and accountability arrangements for grants from Exchequer funding. The effective date for commencement of the provisions of the Circular was the 1st January 2015. Detail is provided below in relation to the Child and Family Agency's overall approach to the implementation of Circular 13/2014.

Provision of Grant Funding:

The provision of funds to the grantee before expenditure has been incurred requires prior approval of the Department of Public Expenditure and Reform (DPER). The Agency will continue to work with the Department of Children and Youth Affairs (DCYA) to ensure that the requirements of Circular 13/2014 can be implemented as far as is possible taking into account the risks to ongoing services that are set out below:

The requirement for advanced funding is determined by the following:

- The agencies funded by the Child and Family Agency are in the main voluntary agencies
- These agencies do not have the internal resources to fund and deliver services and therefore require funding in advance of need – i.e. they are unable to spend and recover costs later
- Historically, these agencies have been funded in advance and their cash flow positions are dependent on the current advance payment frequencies
- All agencies are made aware of their responsibilities to the Child and Family Agency in relation to the requirements set out in Circular 13/2014. This is communicated through Service Level Agreement contracts

A key element of maintaining effective management and accountability is a service level agreement (SLA) which sets out the resources being provided and the outputs to be delivered. Advances to grant agencies are governed by a SLA and also includes the arrangements for the drawdown of funding and the nature and frequency of the review of financial and operational performance.

The Agency provides funding to grantees with the intention that the grantees would have fully expended those funds prior to year end. It is reasonable that some of the grantees would not have processed payments for all expenditure incurred prior to year end. In addition to this, these grant funded agencies may also be in receipt of funding from other sources which would also contribute to their cash balance at year end. The Agency takes into account cash balances at year end regarding the provision of further future funding.

Circular 13/2014 states that a signed statement of assurance is required from each recipient body certifying that the funds provided have been used in accordance with terms and conditions of the grant.

Review, Monitoring and Compliance:

The Section 56 SLA stipulates in clause 10 the monitoring, review and evaluation that is required by the Agency. This is further enhanced in the SLA within schedule 4, "Performance Monitoring". The level of performance monitoring depends upon the type of service and the level of funding. The table below outlines the current monitoring arrangements:

Grants	**Current Monitoring Arrangements**
Section 56 and 59 grant arrangements	Meetings / inspections conducted with the agencies (as outlined in the SLA) Performance monitoring Submission of annual audited accounts Submission of annual compliance statements (for S56 arrangements)
School Completion Programme grants	Submission of expenditure returns Submission of annual retention plans Submission of annual financial reports Submission of annual progress reports
Family Resource Centre grants	Submission of three year work plan and an annual plan Submission of quarterly expenditure returns Submission of annual progress reports Submission of annual audited accounts Site visits every three years
Family Counselling and Support Services	Submission of annual audited accounts (in excess of €12,700) Submission of annual plan Submission of strategic plan

The Agency provides grant aided funding to 986 separate agencies incorporating national organisations in receipt of in excess of €7m per annum as well as organisations in receipt of less than €1,000 per annum.

Control weaknesses relating to the monitoring and oversight of agencies in receipt of exchequer funding have been identified as part of the audit of the financial statements in 2016 and in previous years as follows:

- Funding provided to agencies is governed by service level agreements (SLA) which set out the resources being provided and the outputs to be delivered. SLAs are signed off at the local service area level to ensure that services are provided to meet local needs. Due to lack of investment in a centralised system and pressure on local resources it was not always possible for the Agency to have full visibility on when these contracts were signed. The audit identified delays in the signing of some SLAs with sampling showing agreements being signed in quarter 3-2016 for the year 2016.
- The monitoring procedures for individual entities is specified in the relevant SLA. The requirements to submit financial reports and staffing returns and to hold monitoring meetings depend on the size of the funded agency. The audit identified inconsistent performance monitoring of grantees in a number of cases where no evidence was available to support that periodic returns were received and reviewed or that periodic meetings had been conducted.
- The audit identified inconsistent review of the financial statements with some cases identified where no evidence was available to support that financial statements were received and reviewed.

There are limited resources available to the Agency and it is not possible for it to provide complete assurance over all of the monies provided to all grant aided agencies. The Agency's approach to enhancing governance and control has been to address the areas where it has identified potential risk.

In 2016, the Agency has commissioned a programme of 15 internal audits as part of the internal audit plan for grant funded agencies. In addition the Agency commenced a programme to audit the largest funded agencies and completed the internal audit on the largest grant funded agency in 2016. The audit of one of the top five largest grant funded agencies is being conducted in 2017. The aim of this programme is to assess current governance and control arrangements. These audits covered internal controls, financial procedures, management structure and oversight, strengths/weaknesses and common issues across the grant streams that need to be addressed. The results from these audits contribute to the overall risk management and financial governance approach. Further audits are planned in 2017 as part of the internal audit programme.

The Agency has established a Compliance Unit to provide additional assurance through a process of compliance statements and reviews of published financial statements. The Unit was established in 2017 and focussed initially on the 24 grantees in receipt of in excess of €1m funding from the Agency in 2016. No significant issues have been identified as a result of this process to date. The Compliance Unit is now extending its work to the next largest grantees (94 receiving funding of €250k to €1m).

In 2017 the Agency commenced the establishment of a Commissioning Unit. Commissioning, in the context of the Child and Family Agency , is the process to ensure that the total resources available to children and families are applied to improving outcomes in the most efficient, effective, equitable, proportionate and sustainable way. The Agency is developing a Commissioning Strategy which will outline a framework to work towards establishing the Agency's commissioning priorities and intentions for a 3 year period. This will be based on needs analysis and review and taking into account all of the resources of the Agency, the statutory duties assigned under legislation and additionally what can be provided by partner agencies and statutory organisations to support the continuum of care at local and national level. In conjunction with the Commissioning Strategy and the Transformation Programme, the Agency will continue to address the requirements of Circular 13/2014. The Child and Family Agency is continuing to work with the Department of Children and Youth Affairs to assess the

implications for services due to this Circular and to identify how implementation can be managed without adverse impact for service delivery.

Guardian Ad Litem

Guardians Ad Litem are appointed by the Court under Section 26 of the Child Care Act 1991. Most Guardians Ad Litem engage their own solicitors and counsel to represent them in Court. However, the fees for both the Guardian ad Litem and their legal team fall to be discharged by the Child and Family Agency, in compliance with Section 26.2 of the Child Care Act 1991. As the Guardians Ad Litem are appointed by the Court the Agency can only implement limited financial controls and cannot apply a value for money control over these payments. While the Child and Family Agency has agreed a rate for professional hours with Guardians Ad Litem, the service is demand led with the level of costs being dependent upon the number of professional hours billed for each case. This limits the Agency's control over the quantum of these payments. The Department of Children and Youth Affairs has commenced a process of reform of GAL services which includes a proposed amendment to the legislation currently underpinning the service.

Review of the Effectiveness of the System of Internal Control

This annual review of the effectiveness of the system of internal control in the Child and Family Agency is a process that supports me, as the Chairperson, to ascertain that there is appropriate effective control within the Agency. Having made this determination I am then in a position to advise the Minister for Children and Youth Affairs and the Oireachtas that there is effective control within the Agency.

In doing so, I have placed reliance on the procedures as outlined within this document and on the procedures outlined below:

- Annual Budget management process;
- Monthly Management Accounts and Performance Activity Reports;
- Annual Report and Annual Financial Statements;
- Internal Audit function to review, audit and report;
- Letter of engagement with the Comptroller and Auditor General for review, and their audit and report on the efficacy of the Child and Family Agency's Annual Financial Statements
- Terms of reference for the Child and Family Agency Board and its four committees;
- Protected Disclosures Policy;
- Corporate Plan for 2015-2017, setting the strategic direction of the Agency, submitted to the Minister for Children and Youth Affairs in November 2014;
- Business Plan for 2016 submitted to the Department of Children and Youth Affairs;
- Separation of roles of Chairperson and Chief Executive Officer;
- Annual review of Board composition;
- Advice to Minister for Children and Youth Affairs on the competency of Board members;
- Terms of reference for Board members' responsibilities and obligations;
- Adequate support and briefings to Board members on the Child and Family Agency affairs;
- Code of Governance for the Child and Family Agency;
- Standards of Integrity and Codes of Conduct incorporated within the Code of Governance;
- Compliance by Agency Board members and staff at Grade 8 and above with the Ethics Acts;
- A register of Board Members' interests (maintained by the Board secretary); and
- Procedures designed to report to the Minister to ensure the Child and Family Agency complies with all Department of Public Expenditure and Reform regulations on fees paid to the Chairperson and members, and pay and travel expenditure for CEO and all other Child and Family Agency staff.

Conclusion

The Agency recognises that there is a need for continued emphasis on and development of the control environment and a focus on the need to drive a single organisation wide culture of compliance.

The Child and Family Agency control environment, control and risk management processes and assurance arrangements are new and are improving and where there are outstanding recommendations by Internal Audit and the Comptroller and Auditor General, management action to meet these recommendations will be monitored by the Board and its committees during 2017 and will be reassessed in the 2017 review of the system of internal controls.

Finally, I would like to thank my colleagues within the Child and Family Agency that helped us deliver a service which is accountable, consistent and transparent. Our aspiration remains to be a service which espouses values such as justice and courage. Aspiration is not enough and we look forward to continue being judged on behaviour reflecting the value of putting children first always.

Norah Gibbons

Chairperson

Date: 19/6/2017

Report of the Comptroller and Auditor General

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Child and Family Agency

I have audited the financial statements of the Child and Family Agency for the year ended 31 December 2016 under Section 51 of the Child and Family Agency Act 2013. The financial statements comprise the statement of revenue income and expenditure, the statement of capital income and expenditure, the statement of financial position, the statement of changes in reserves, the statement of cash flows and the related notes.

The financial statements have been prepared in the form prescribed under Section 51 of the Child and Family Agency Act 2013 and accounting standards specified by the Minister for Children and Youth Affairs. The basis of accounting in the accounting policies explains how the accounting standards specified by the Minister differ from generally accepted accounting practice in Ireland.

Responsibilities of the Child and Family Agency

The Child and Family Agency is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view, in accordance with the accounting standards specified by the Minister for Children and Youth Affairs, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Child and Family Agency's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read the Child and Family Agency's annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared under the accounting standards specified by the Minister for Children and Youth Affairs, give a true and fair view in accordance with those standards of the state of the Child and Family Agency's affairs at 31 December 2016 and of its income and expenditure for 2016.

In my opinion, the accounting records of the Child and Family Agency were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Child and Family Agency's annual report is not consistent with the related financial statements or with the knowledge acquired by me in the course of performing the audit, or
- the statement on internal control does not reflect the Child and Family Agency's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

Non competitive procurement

I draw attention to the statement on internal control which discloses that in 2016 the Child and Family Agency incurred expenditure totalling €5.2 million where the relevant goods and services were not procured by way of a competitive process. €4.5 million of this expenditure had been identified by the Agency's own processes for monitoring non-competitive procurement and a further €0.7 million was identified during the audit of the 2016 financial statements.

The statement on internal control also sets out the steps taken or planned by the Agency to address these weaknesses.

Inadequate monitoring and oversight of grants to outside agencies

I also draw attention to the statement on internal control which discloses weaknesses in the Agency's oversight and monitoring of grants to outside agencies which amount to €144 million in 2016. The statement on internal control outlines the steps being taken by the Agency to address these weaknesses in control.

Seamus McCarthy.

Seamus McCarthy
Comptroller and Auditor General
23 June 2017

Financial Statements

Statement of Revenue Income and Expenditure
For the Year Ended 31st December 2016

	NOTE	2016	2015
		€'000	€'000
Revenue Income			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		661,959	655,261
Other Revenue	5	3,748	2,948
Total Revenue Income		**665,707**	**658,209**
Expenditure - Pay and Pensions			
Wages and Salaries	6	197,517	194,446
Employer PRSI	6	18,107	17,246
Pensions	6	4,835	5,269
Agency Pay	6	18,622	17,009
Total Expenditure – Pay and Pensions		**239,081**	**233,970**
Expenditure - Non-Pay			
Foster Care and After Care Allowances	8	117,841	119,693
Independent Placement Provision	8	95,914	89,094
Grants to Outside Agencies	8	143,924	141,590
Legal Expenses and Guardian Ad Litem Costs	8	28,706	30,728
General Child Care Services	8	11,533	10,417
Office and Administration	8	28,082	24,574
Total Expenditure – Non-Pay		**426,000**	**416,096**
Total Expenditure		**665,081**	**650,066**
Net Operating Surplus for the Year		**626**	**8,143**

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and Statement of Capital Income and Expenditure.

The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 24 to 28.

Norah Gibbons

Norah Gibbons

Chairperson

Date: 19/6/2017

Fred McBride

Fred McBride

Chief Executive Officer

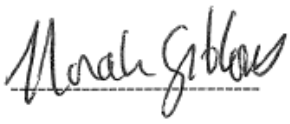
Date: 19/6/2017

Statement of Capital Income and Expenditure
For the Year Ended 31st December 2016

	NOTE	2016 €'000	2015 €'000
Capital Revenue			
Department of Children and Youth Affairs (Vote 40, Subhead A3)		16,054	6,863
Application of Proceeds of Disposals		-	-
Government Departments and Other Sources		-	-
		16,054	**6,863**
Expenditure			
Capital Expenditure on Child and Family Agency Capital Projects	16(b)	14,174	7,859
		14,174	**7,859**
Net Capital Surplus / (Deficit) for the Year		**1,880**	**(996)**

All gains and losses with the exception of depreciation and amortisation have been dealt with through the Statement of Revenue Income and Expenditure and Statement of Capital Income and Expenditure.

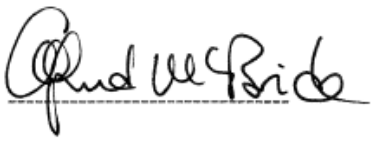
The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 24 to 28.



Norah Gibbons

Chairperson

Date: 19/6/2017



Fred McBride

Chief Executive Officer

Date: 19/6/2017

Statement of Financial Position
As at 31st December 2016

	NOTE	2016	2015
		€'000	€'000
Non-current Assets			
Property, Plant and Equipment			
Property	9	65,262	79,404
Plant and Equipment	10	1,190	1,333
Total Non-current Assets		**66,452**	**80,737**
Current Assets			
Inventories	11	11	19
Trade and Other Receivables	12	10,884	8,800
Cash at Bank or Cash Equivalents	13	2,691	4,546
Total Current Assets		**13,586**	**13,365**
Current Liabilities			
Trade and Other Payables	14	(49,402)	(51,956)
Total Current Liabilities		**(49,402)**	**(51,956)**
Net Current Assets / (Liabilities)		**(35,816)**	**(38,591)**
Creditors (amounts falling due after more than one year)			
Restricted Contributions	15	(620)	(351)
Total Assets		**30,016**	**41,795**
Capitalisation Account		66,452	80,737
Capital Retained Reserves		516	(1,364)
Revenue Retained Reserves		(36,952)	(37,578)
Capital and Reserves		**30,016**	**41,795**

The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 24 to 28.

Norah Gibbons

Norah Gibbons

Chairperson

Date: 19/6/2017

Fred McBride

Fred McBride

Chief Executive Officer

Date: 19/6/2017

Statement of Changes in Reserves
For the Year Ended 31st December 2016

	Capitalisation Account €'000	Capital Reserves €'000	Revenue Reserves €'000	Total €'000
Balance at 1st January 2015	78,069	(368)	(45,721)	31,980
Net surplus/ (deficit) for the year	-	(996)	8,143	7,147
Additions to non-current assets in the year	5,906	-	-	5,906
Less: Net Book Value of non-current assets disposed in the year	(317)	-	-	(317)
Less: Depreciation charge in the year	(2,921)	-	-	(2,921)
Balance at 31st December 2015	**80,737**	**(1,364)**	**(37,578)**	**41,795**
Balance at 1st January 2016	80,737	(1,364)	(37,578)	41,795
Net surplus/ (deficit) for the year	-	1,880	626	2,506
Additions to non-current assets in the year	13,657	-	-	13,657
Less: Net Book Value of non-current assets disposed in the year	(700)	-	-	(700)
Less: Depreciation charge in the year	(2,692)	-	-	(2,692)
Less: Revaluation as at 31st December 2016	(24,550)	-	-	(24,550)
Balance at 31st December 2016	**66,452**	**516**	**(36,952)**	**30,016**

The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 24 to 28.

Norah Gibbons

Chairperson

Date: 19/6/2017

Fred McBride

Chief Executive Officer

Date: 19/6/2017

Statement of Cash Flows
For the Year Ended 31st December 2016

	2016	2015
	€'000	€'000
Cash Flows from Operating Activities		
Surplus/(Deficit) for the current year (Revenue & Capital Account)	2,506	7,147
Adjustments For:		
Purchase of property, plant and equipment	13,657	5,906
Interest Paid / (Received)	-	-
Taxation	-	-
Transfer of Operations on Establishment (HSE Balance Sheet Transfer)	-	-
(Increase)/Decrease in Inventories	8	(11)
Decrease / (Increase) in Trade and other receivables	(2,084)	2,462
(Decrease) in Trade and other payables	(2,554)	(9,213)
Cash Flow from Operating Activities	**11,533**	**6,291**
Interest (Paid) / Received	-	-
Taxation	-	-
Net Cash Flow from Operating Activities	**11,533**	**6,291**
Cash Flows from Investing Activities		
Profit on disposal of property, plant and equipment	-	-
Purchase of property, plant and equipment	(13,657)	(5,906)
Purchase of intangible assets	-	-
Increase in Restricted Contributions	269	126
Interest received	-	-
Net Cash Flow from Investing Activities	**(13,388)**	**(5,780)**
Net Cash Flow from Financing Activities	**-**	**-**
Net (Decrease) / Increase in Cash and Cash Equivalents in the period	**(1,855)**	**511**
Cash and Cash Equivalents at the beginning of the period	4,546	4,035
Cash and cash equivalents at the end of the period	**2,691**	**4,546**

The primary financial statements of the Child and Family Agency comprise the Statement of Revenue Income and Expenditure, Statement of Capital Income and Expenditure, Statement of Financial Position, Statement of Changes in Reserves and Statement of Cash Flows from pages 24 to 28.

Norah Gibbons

Chairperson

Date: 19/6/2017

Fred McBride

Chief Executive Officer

Date: 19/6/2017

Notes to the Financial Statements

NOTE 1 Accounting Policies

The basis of accounting and significant accounting policies adopted by the Child and Family Agency are set out below. They have all been applied consistently throughout the year and for the preceding year.

(a) Statement of Compliance

The financial statements have been prepared in accordance with FRS 102, with some exemptions which have been outlined below. The financial statements have also been prepared in accordance with the Revised Code of Practice for the Governance of State Bodies, 2016.

(b) Basis of Preparation

These financial statements have been prepared under the historical cost convention. The financial statements are in the form approved by the Minister for Children and Youth Affairs.

Under the Child and Family Agency Act 2013, the Minister for Children and Youth Affairs specifies the accounting standards to be followed by the Child and Family Agency. The Child and Family Agency has adopted FRS 102 in accordance with the accounting standards issued by the Financial Reporting Council subject to the following exceptions specified by the Minister:

1. Depreciation is not charged to the Statement of Revenue Income and Expenditure, rather it is charged to a reserve account: the Capitalisation Account. Reserve accounting is not permitted under Generally Accepted Accounting Principles (GAAP) and FRS 102. Under those principles, depreciation must be charged in the revenue income and expenditure account;

2. Grants received from the State to fund the purchase of non-current assets are recorded in a Statement of Capital Income and Expenditure. Under Generally Accepted Accounting Principles (GAAP), capital grants are recorded as deferred income and amortised over the useful life of the related non-current asset, in order to match the accounting treatment of the grant against the related depreciation charge on the non-current asset; and

3. Pensions are accounted for on a pay-as-you-go basis. The provisions of FRS 102 (Section 28, Employee Benefits) are not applied and the liability for future pension benefits accrued in the year has not been recognised in the financial statements.

(c) Going Concern

The Child and Family Agency continues to provide services in line with the requirements of the Act and assumed responsibilities that were previously provided by:

- Children and Family Services previously operated by the HSE;
- The Family Support Agency;
- The National Educational Welfare Board; and
- The School Completion Programme previously operated by the Department of Children and Youth Affairs.

In the circumstances, the accounts have been prepared on a going concern basis.

(d) Grants to Outside Agencies

The Child and Family Agency funds a number of service providers and bodies for the provision of health and personal social services on its behalf, in accordance with the provisions of Section 56 to Section 59 of the Child and Family Act, 2013. Before entering into such an arrangement, the Agency determines the maximum amount of funding that it proposes to make available in the financial year. This is dependent upon the level of service it expects to be provided for that funding from each individual entity. This information is set out in nationally standardised documentation which is required to be signed by both parties to the arrangement. This funding is charged in the year of account to the Statement of Revenue Income and Expenditure.

(e) Fostering Payments

Statutory weekly payments are made to foster parents for children in their care up to the age of 18 years. Aftercare payments are also made for young people between 18 and 23 years who either remain in education or in other cases where support is required after reaching 18 years. Fostering payments are recognised in the financial statements on an accrual basis.

(f) Independent Placement Provision

Weekly payments are made to private organisations contracted for the provision of foster care and residential services for children up to the age of 18 years requiring a foster care or residential placement. Placement provision payments are recognised in the financial statements on an accrual basis.

(g) Income Recognition

The Child and Family Agency is funded mainly by monies voted to the Department of Children and Youth Affairs (Vote 40, Subhead A3). The Department advances funds to the Agency up to the approved level of expenditure or actual expenditure whichever is the lesser. The amount recognised as income is the cash amount advanced by the Department in the financial year. Income in respect of administration and non-capital services is accounted for in the Statement of Revenue Income and Expenditure. Income in respect of capital services is accounted for in the Statement of Capital Income and Expenditure.

Income from all other sources is recognised on an accrual basis.

(h) Statement of Capital Income and Expenditure

A Statement of Capital Income and Expenditure is maintained in accordance with the accounting standards laid down by the Minister for Children and Youth Affairs. Capital funding is provided in the Child and Family Agency for construction/purchase of major assets, capital maintenance and miscellaneous capital expenditure not capitalised on the Statement of Financial Position.

(i) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date and are included in the Income and Expenditure Account for the year. Any difference arising on translation between transaction dates and payment dates are charged to the Statement of Revenue Income and Expenditure.

(j) Leases

Rentals payable under operating leases are dealt with in the financial statements as they fall due. The Child and Family Agency is not permitted to enter into finance lease obligations under the Department of Finance's Public Financial Procedures, without Board approval and prior sanction.

(k) Capital Grants

Capital grant funding is recorded in the Statement of Capital Income and Expenditure. In addition to capital grant funding, some minor capital expenditure is funded from revenue. The amount of this revenue funding expended in the year in respect of minor capital is charged in full in the Statement of Revenue Income and Expenditure in

the year. This accounting treatment, which does not comply with Generally Accepted Accounting Principles, is a consequence of the exceptions to Generally Accepted Accounting Principles specified by the Minister.

(l) Tangible Non-current Assets and Capitalisation Account

Tangible non-current assets comprise Land, Buildings, Equipment and Motor Vehicles. Tangible non-current assets are stated at historic cost less accumulated depreciation.

The Agency commenced a fixed asset revaluation programme with the Valuation Office and the first phase of this process selected the highest valued buildings and the land portfolio. A material reduction in the value of these assets was determined and this has been reflected in the 2016 Financial Statements following sanction by the Department of Children and Youth Affairs. The revalued assets had been transferred to the Agency from the HSE at its holding net book value on the 1st Jan 2014 under the Child and Family Agency Act 2013. Fixed assets with a total value of €76.3m were transferred on that date. The Agency will continue this revaluation programme in 2017 and will, over time, review these values by way of depreciated replacement cost and adjust the carrying value, as required.

The Valuation Office valued the buildings using depreciated replacement cost. Depreciated replacement cost is defined as the current cost of replacing an asset with its modern equivalent asset less any deductions for physical deterioration and all relevant forms of obsolescence and optimisation. As part of this method of valuation, the value of the land underlying the asset reflects the cost of a site suitable for the modern equivalent facility but not necessarily the actual site occupied by the existing asset. The assets not in use by the Agency are presumed to be available for disposal and have been valued by reference to the market value of comparable properties in each location.

On this basis, the Valuation Office valued the assets at €25.76 million. An impairment charge of €24.55 million is recognised in 2016 as set out below.

	Land	Buildings	Total
Net Book Value at 31st December 2016	16,276,184	34,033,726	50,309,910
Valuation at 31st December 2016	1,492,941	24,267,223	25,760,164
Impairment charge	**14,783,243**	**9,766,503**	**24,549,746**

In accordance with the accounting standards prescribed by the Minister for Children and Youth Affairs, expenditure on non-current asset additions is charged to the Statement of Revenue Income and Expenditure or the Statement of Capital Income and Expenditure, depending on whether the asset is funded by capital or revenue. Capital funded assets and Revenue funded assets are capitalised if the cost exceeds certain value thresholds; €2,000 for computer equipment and €7,000 for all other asset classes. Asset additions below these thresholds which are funded from revenue are accounted for in the Statement of Revenue Income and Expenditure in the year of purchase. Asset additions below this threshold funded from Capital are included in **NOTE 16(b)** under 'Expenditure on the Child and Family Agency projects not resulting in Non-current Asset additions'. A breakdown of asset additions by funding source is provided in **NOTE 16(a)** to the Accounts. Depreciation is not charged to the Statement of Income and Expenditure over the useful life of the asset. Instead, a reserve account, the Capitalisation Account, is the reciprocal entry to the Non-current asset account. Depreciation is charged to the Non-current Assets and Capitalisation Accounts over the useful economic life of the asset.

Depreciation is calculated to write-off the original/cost valuation of each tangible non-current asset in line with their useful remaining life at the following rates:

- Land: not depreciated.
- Buildings: depreciated at 2.5% per annum.
- Modular structures (i.e. prefabricated/temporary): depreciated at 10% per annum.
- Work in progress: not depreciated.
- Equipment – computers, printers, software and ICT systems: depreciated at 33.33% per annum.
- Equipment – other: depreciated at 10% per annum.
- Motor vehicles: depreciated at 20% per annum.

On disposal of a non-current asset, both the non-current assets and capitalisation accounts are reduced by the net book value of the asset disposal. An analysis of the movement on the Capitalisation Account is provided in the Statement of Changes in Reserves.

(m) Inventories

The Child and Family Agency stock is valued at the lower of cost or net realisable value. Cost is the purchase cost on a first-in, first-out basis.

(n) Accounting for Bad and Doubtful Debts

Known bad debts are written off in the period in which they are identified. Specific provision is made for any amount which is considered doubtful and the Agency has provided for debts which are greater than one year old.

(o) Pensions

Eligible Child and Family Agency employees are members of various defined benefit superannuation schemes. Pensions are paid to former employees by the Child and Family Agency. The Child and Family Agency scheme is funded by the State on a pay-as-you-go basis for this purpose. Pension payments under the schemes are charged to the income and expenditure account when paid, as follows:

1. Superannuation paid to retired Child and Family employees is accounted for within the pay classification (see **NOTE 6**);
2. Superannuation paid to retirees from the voluntary health service providers is accounted for under grants to outside agencies within the non-pay classification (see **NOTE 8** and **Appendix 1**).

Contributions from the Child and Family Agency employees who are members of the schemes are payable to the Department of Children and Youth Affairs.

No provision was made in respect of pension benefits earned by employees and payable in future years under the pension scheme. This continues to be the treatment adopted by the Child and Family Agency following the accounting specifications of the Minister.

Under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, all new entrants to pensionable public service employment on or after 1st January 2013 are to be members of the Single Scheme. For the current financial year the Child and Family Agency has 666 staff on the Single Scheme.

(p) Pension Related Deduction

Under the *Financial Emergency Measures in the Public Interest Act 2009*, a pension levy was introduced for all staff who are members of a public service pension scheme, including staff of the Child and Family Agency funded

service providers. Pension levy collected by service providers as well as pension levy deducted from the Child and Family Agency staff is payable to the Department of Children and Youth Affairs (see **NOTE 6**).

(q) Employee Short Term Benefits

Short term benefits such as holiday pay are recognised as an expense during the year, and benefits that are accrued at year-end are included in the payables figure in the Statement of Financial Position.

(r) Critical Accounting Estimates and Key Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There were no judgements required that had a significant effect on amounts recognised in the financial statements for 2016.

NOTE 2

(a) Net Operating Surplus

	2016 €'000	2015 €'000
Net operating surplus is arrived at after charging:		
Audit Fees	76	60
CEO Remuneration		
Chief Executive Officer (CEO) Remuneration (Mr Gordon Jeyes) Gross Pay	63	176
Chief Executive Officer (CEO) Remuneration (Mr Gordon Jeyes) Employers PRSA*	7	21
Chief Executive Officer (CEO) Remuneration (Mr Fred McBride) Gross Pay**	136	-

*The former CEO was not a member of the Agency's statutory pension scheme in 2015/2016.

**The current CEO is a member of the Agency's statutory pension scheme and his pension entitlements do not extend beyond the standard entitlements of this public sector scheme. The Gross Pay value above represents Gross Pay as CEO from 13th February 2016.

Former CEO's Remuneration (additional disclosure)

The former CEO exited his position as CEO on the 12th February 2016 with the respective employment contract expiring on the 4th May 2016. The former CEO was paid €41k in respect of this period between February and May 2016.

CEO Travel & Subsistence

Remuneration above does not include reimbursed travel & subsistence (T&S):
During 2016 €147 of T&S was reimbursed to the current CEO (2015: €2,576 Former CEO).

(b) Senior Key Management Personnel

Excluding the remuneration of the Chief Executive Officer(s) detailed in **NOTE 2 (a)**, the total remuneration for all Senior Key Management Personnel is €0.628m for the 2016 financial year (2015: €0.757m). It should be noted that there were vacant positions existing on the Senior Management Team during 2016.

(c) Total number of Child and Family Agency staff remuneration in excess of €60k:

A breakdown of total employee remuneration (including salaries and other benefits) over €60,000, in increments of €10,000, is required under DPER circular 13/2014.

From	To	2016	2015
€60,000	- €69,999	476	485
€70,000	- €79,999	159	158
€80,000	- €89,999	45	51
€90,000	- €99,999	15	11
€100,000	- €109,999	5	6
€110,000	- €119,999	1	-
€120,000	- €129,999	1	-
€130,000	- €139,999	-	1
€150,000	- €159,999	1	-
€190,000	- €199,999	-	1
		703	**713**

The 2015 annualised values reflect a 26 pay period for comparable purposes.

NOTE 3 Board Members' Fees

	2016 €	2015 €
Fees Payable		
Norah Gibbons	20,520	20,520
Gary Joyce	11,970	11,970
PJ Fitzpatrick	11,970	11,970
Sylda Langford	Fees Waived	Fees Waived
Rory O'Ferrall	11,970	11,970
Noelle Spring	Fees Waived	Fees Waived
Paul White	10,885	-
Emer Egan	-	-
Gary O'Donnchadha	-	-
Noel Kelly	4,111	Fees Waived
Ita Mangan	-	4,933
	71,426	**61,363**

Child and Family Board members are paid in accordance with the Code of Practice for the Governance of State Bodies and in line with the revised rates as detailed in the Financial Emergency Measures in the Public Interest (No2) Act 2009.

NOTE 4 Board Members' Expenses

	2016 €	2015 €
Travel & Subsistence Expenses		
Norah Gibbons	103	-
Gary Joyce	-	-
PJ Fitzpatrick	-	-
Sylda Langford	-	-
Rory O'Ferrall	-	-
Noelle Spring	-	-
Paul White	-	-
Emer Egan	-	-
Gary O'Donnchadha	-	-
Noel Kelly	55	476
Ita Mangan	-	284
	158	**760**

NOTE 5 Other Revenue

	2016 €'000	2015 €'000
Atlantic Philanthropies NOTE 5 (a)	1,859	1,085
Secondment Income	599	530
Other Specific Project Funding Income	78	318
Early Years Income	421	46
Miscellaneous Income	791	969
Total Other Revenue	**3,748**	**2,948**

NOTE 5 (a) Atlantic Philanthropies

In 2015 a partnership agreement was entered into between the Agency and the Galway University Foundation (the managing agent for the Atlantic Philanthropies grant). €8.05m has been granted to the Agency over a three year period with the agreed objective "to transform child and family services in Ireland by embedding prevention and early intervention into the culture and operation of the new national family support system".

As at 31st December 2016 the actual accumulated spend was €2.94m leaving a remaining unexpended funding of €5.11m to be drawn down to the end of the agreement on 31st Dec 2018.

NOTE 6 Pay and Pensions

	2016	2015
	€'000	€'000
Summary Analysis of Pay Cost		
Basic Pay	190,081	183,594
Holiday Pay Accrual	(2,567)	(700)
Allowances	2,015	2,562
Overtime	78	63
Night duty	1,201	1,318
Weekends	4,102	4,831
On-Call	1,223	739
Arrears	1,384	2,039
Wages And Salaries	**197,517**	**194,446**
Employer PRSI	18,107	17,246
Pensions*	4,835	5,269
Total Child and Family Agency Pay	**220,459**	**216,961**
Agency Pay	18,622	17,009
Total Pay and Pensions	**239,081**	**233,970**

	2016	2015
	€'000	€'000
***Analysis of Pensions**		
Ongoing pension payments	2,318	1,541
Once-off lump sums and gratuity payments	2,517	3,728
	4,835	**5,269**

During 2016 €9.12 million (2015: €10.98 million) pension related deductions were deducted from the Child and Family Agency's staff and €0.9 million (2015: €1.3 million) pension related deductions were deducted from service providers and payable to the Department of Children and Youth Affairs.

NOTE 7 Employments

The number of employees by Area of Operation was as follows in whole time equivalents (WTEs):	2016 WTE	2015 WTE
Social Work	1,458	1,402
Social Care	1,119	1,125
Psychology and Counselling	23	22
Other Support Staff Inc. catering	63	63
Other Health Professionals	10	10
Nursing	50	50
Family Support	163	172
Education and Welfare Officer	86	68
Admin Grade 3 to 7	517	457
Management Grade 8 and Above	108	92
Total Child and Family Agency employees	**3,597**	**3,461**

NOTE 8 Non-Pay Expenditure

	2016 €'000	2015 €'000
Fostering Care and After Care Allowances		
Statutory Foster Care Allowances	98,019	100,601
After Care Allowances	16,650	16,096
Other Care Allowances	3,172	2,996
	117,841	**119,693**
Independent Placement Provision		
Foster Care Provision	19,564	18,358
Unaccompanied Minors	4,213	4,514
Residential Provision	72,137	66,222
	95,914	**89,094**

		2016 €'000	2015 €'000
Grants			
Section 56 & 59 Grant Arrangements	(Appendix 1)	98,437	98,446
Schools Completion Programme Grants	(Appendix 2)	24,481	23,916
Family Resource Centre Grants	(Appendix 3)	14,824	13,266
Family Support Service Counselling Grants	(Appendix 4)	6,182	5,962
		143,924	**141,590**
Legal Expenses and Guardian Ad Litem Costs			
Child and Family Agency Legal Services		14,849	13,724
Guardian Ad Litem Costs*		8,150	8,189
Guardian Ad Litem VAT Refunds**		(1,581)	-
Guardian Ad Litem Legal Fees*		7,072	5,959
3rd Party Legal Costs		188	2,772
Other Legal Costs		28	84
		28,706	**30,728**

* Guardian Ad Litem and their legal representatives are appointed by the court service. Although the Guardian Ad Litem is independent of the parties to the court proceedings, their fees are discharged by the Child and Family Agency in accordance with the Child Care Act 1991.

**The Revenue Commissioners have advised that Guardian Ad Litem charges are not subject to VAT and therefore a VAT refund is due on invoices raised inclusive of VAT relating to 2014 and 2015. The Agency has now recognised the debt that is due and the initiation of the recoupment of this debt commenced in Q4 2016.

	2016 €'000	2015 €'000
General Child Care Services		
Medical Costs	452	358
Therapy/Psychology Costs	2,947	1,961
Transport Costs	1,061	803
Recreation Costs	434	573
Heat, Power and Light	1,291	1,501
Cleaning and Waste Disposal	1,211	1,039
Furniture, Crockery and Hardware	606	433
Bedding and Clothing	161	178
Security And Alarm Costs	937	863
Vehicle Costs	525	698
Catering and Provisions	1,588	1,656
Other Sundry Expenses	320	354
	11,533	**10,417**

	2016 €'000	2015 €'000
Office and Administration		
Rent and Rates	4,526	4,212
Maintenance	1,814	1,038
Lease Interest, Bank Interest and Charges	13	11
Prompt Payment Interest and Compensation (**NOTE 23**)	(482)	336
Insurance	455	462
Audit Fees	76	48
Professional Services	3,429	2,867
Bad and Doubtful Debts	392	42
Education and Training	1,270	922
Travel and Subsistence	9,434	8,226
General Office Expenses	1,816	1,599
Printing, Postage and Stationery	1,110	1,066
Telecoms	1,431	1,453
Computers and Systems Maintenance	2,687	2,203
Memberships, Licences and Subscriptions	111	89
	28,082	**24,574**

NOTE 9 Non-current Assets - Property

	Land	Buildings	Work in Progress	Total
	€'000	€'000	€'000	€'000
Cost/Valuation				
At 1st January 2016	16,276	61,953	5,247	83,476
Additions in the year	-	590	12,575	13,165
Transfers from Work in Progress	-	-	-	-
Revaluation (**NOTE 1 (l)**)	(14,783)	(9,767)	-	(24,550)
Disposals	-	-	(700)	(700)
At 31st December 2016	**1,493**	**52,776**	**17,122**	**71,391**
Depreciation				
At 1st January 2016	-	4,072	-	4,072
Charge for the Year	-	2,057	-	2,057
Disposals	-	-	-	-
At 31st December 2016	**-**	**6,129**	**-**	**6,129**
Net Book Values				
At 31st December 2016	**1,493**	**46,647**	**17,122**	**65,262**
At 31st December 2015	**16,276**	**57,881**	**5,247**	**79,404**

NOTE 10 Non-current Assets - Plant and Equipment

	Motor Vehicles	Equipment	Work In Progress	Total
	€'000	€'000	€'000	€'000
Cost/Valuation				
At 1st January 2016	1,212	688	36	1,936
Additions in the year	-	492	-	492
Transfers from Work in Progress	-	-	-	-
Disposals	(14)	-	-	(14)
At 31st December 2016	**1,198**	**1,180**	**36**	**2,414**
Depreciation				
At 1st January 2016	286	317	-	603
Charge for the Year	247	388	-	635
Disposals	(14)	-	-	(14)
At 31st December 2016	**519**	**705**	**-**	**1,224**
Net Book Values				
At 31st December 2016	**679**	**475**	**36**	**1,190**
At 31st December 2015	**926**	**371**	**36**	**1,333**

NOTE 11 Inventories

	2016 €'000	2015 €'000
Inventory of consumable items	11	19
	11	**19**

NOTE 12 Trade and Other Receivables

	2016 €'000	2015 €'000
Prepayments	4,780	4,839
Other Receivables		
Payroll Technical Adjustment	2,711	2,473
Superannuation and Pension Levy Income Accrual Account	1,003	797
Payroll Overpayments	721	422
Sundry receivables	608	403
Guardian Ad Litem VAT Refunds	1,581	-
Gross Receivables	**11,404**	**8,934**
Less: Provision for Doubtful Debts	(520)	(134)
Total Receivables	**10,884**	**8,800**

NOTE 13 Cash at Bank or Cash Equivalents

	2016 €'000	2015 €'000
Bank	2,664	4,512
Cash and Cash Equivalents	27	34
	2,691	**4,546**

NOTE 14 Trade and Other Payables

	2016	2015
	€'000	€'000
Trade Payables – Revenue	5,831	5,535
Trade Payables – Capital	180	1,091
Accruals Non-Pay Revenue	16,079	13,725
Accruals Grants to Outside Agencies	-	3
Accruals Foster Care and Foster Care Allowances	2,368	3,367
Accruals Independent Placement Provisions	1,069	2,292
Accruals Non-Pay Capital	25	62
	25,552	**26,075**
Accruals Pay	16,746	18,716
Taxes and Social Welfare	7,104	7,165
	23,850	**25,881**
	49,402	**51,956**

NOTE 15 Restricted Contributions (Philanthropic Funding, Donations and Bequests)

(a) Restricted Contributions - Income and Expenditure

	2016	2015
	€'000	€'000
Opening Balance @ 1st January	**351**	**225**
Income Received	2,155	1,315
Expenditure	(1,886)	(1,189)
Closing Balance @ 31st December	**620**	**351**

(b) Restricted Contributions - Income and Expenditure Atlantic Philanthropies

In 2015 a partnership agreement was entered into between the Agency and the Galway University Foundation (the managing agent for the Atlantic Philanthropies grant). €8.05m has been granted to the Agency over a three year period with the agreed objective "to transform child and family services in Ireland by embedding prevention and early intervention into the culture and operation of the new national family support system". The amounts are restricted insofar as that they must be spent in accordance with the purposes for which the funding was granted.

The closing balance of €620k (**NOTE 15 (a)**) includes funding of €468k received from Atlantic Philanthropies. A summary of the accumulated drawdown of this funding is listed below:

	2016 €'000	2015 €'000
Opening Balance @ 1st January	**230**	**-**
Income Received (Atlantic Philanthropies)	2,097	1,315
Expenditure (Atlantic Philanthropies)	(1,859)	(1,085)
Closing Balance @ 31st December	**468**	**230**

(c) Atlantic Philanthropies Expenditure 2016

Staff Costs	1,244
Office and Administration Costs	134
Operational Costs	481
Total Atlantic Philanthropies Expenditure 2016	**1,859**

NOTE 16 Capital Expenditure

	2016 €'000	2015 €'000
a. Additions to Non-current Assets in the Year		
Property	13,165	4,558
Plant and Equipment	492	1,348
	13,657	**5,906**
Funded from DCYA Capital Vote 40	13,629	5,432
Funded from DCYA Revenue Vote 40	28	474
	13,657	**5,906**
b. Analysis of expenditure charged to Capital Income and Expenditure Account		
Expenditure on the Child and Family Agency's own assets (Capitalised)*	12,929	5,432
Expenditure on the Child and Family Agency's projects (Non Capitalised)	1,245	2,427
Total Expenditure on Child and Family Agency Projects charged to Capital	**14,174**	**7,859**
Total Capital Expenditure per Capital Income and Expenditure Account	**14,174**	**7,859**

*Balance includes a reversal of prior year capital expenditure €0.7m fully reimbursed to the Agency

NOTE 17 Pensions

Eligible staff employed in the Child and Family Agency are members of defined benefit superannuation schemes. The pensions paid to staff who retired since the establishment of the Agency are recognised in the Statement of Income and Expenditure in the year in which they become payable. In accordance with the derogation regarding Section 28 of FRS 102, no provision is made in the financial statements in respect of future pension benefit liabilities. Superannuation contributions from employees who are members of these schemes contribute to the Agency's Revenue recognised in the Statement of Income and Expenditure within the subheading 'Department of Children and Youth Affairs'. The pension charge to the Statement of Revenue Income and Expenditure for 2016 was €4.84m (2015 - €5.27m) which included payments in respect of one-off lump sums and gratuity payments on retirement of €2.52m (2015 - €3.73m).

NOTE 18 Capital Commitments

	2016 €'000	2015 €'000
Future tangible non-current assets purchase commitments:		
Within one year	13,560	15,330
After one year but within 5 years	7,680	540
After five years	-	-
	21,240	**15,870**
Contracted for but not provided in the financial statements	8,394	15,870
Included in the Capital Plan but not contracted for	5,166	190
	13,560	**16,060**

NOTE 19 Properties

Properties were transferred to the Child and Family Agency on establishment at 1st January 2014 by a Deed of Agreement which has been signed by the Ministers for Health and for Children and Youth Affairs. The Child and Family Agency continues to work with the HSE to agree any further transfers.

	2016 No of Properties	2015 No of Properties
The Child and Family Agency estate comprises the following:		
Freehold Properties	72	72
Freehold Properties identified to be transferred from HSE	16	16
Freehold acquired properties	-	-
Leasehold	67	44
	155	**132**

In addition to the above properties there are properties owned by HSE which are currently being utilised by the Agency for service provision.

NOTE 20 Operating Leases

	2016		2015	
	Land and Buildings	Other	Land and Buildings	Other
	€'000	€'000	€'000	€'000
The Child and Family Agency had total commitments under non-cancellable operating leases as detailed below:				
Within one year	3,801	26	3,308	112
In the second to fifth years inclusive	7,765	16	10,266	51
In over five years	3,471	-	9,120	-
	15,037	**42**	**22,694**	**163**

Operating lease payments recognised as an expense in 2016 were €4.1 m

NOTE 21 Taxation

The Child and Family Agency, having charitable status (CHY21524) are exempt to the following taxes:

- Section 207 and 208, Taxes Consolidation Act, 1997 (Income Tax);
- Section 609, Taxes Consolidation Act, 1997 (Capital Gains Tax);
- Section 266, Taxes Consolidation Act, 1997 (Deposit Interest Retention Tax);
- Sections 76 and 78, Taxes Consolidation Act 1997 (Corporation Tax);
- Sections 17, 22 and 76 of the Capital Acquisitions Taxes Consolidations Act 2003 (Capital Acquisitions Tax);
- Section 82, Stamp Duty Consolidation Act, 1999 (Stamp Duty) and
- Chapter 8A, Part 6, Taxes Consolidation Act, 1997 (Dividend Withholding Tax).

These exemptions extend to the income and property of the Child and Family Agency.

In 2016 the Agency obtained advice from the Revenue Commissioners regarding the VAT status of Guardian Ad Litem invoices paid by the Agency in 2014 and 2015. The Revenue Commissioners confirmed that this service was exempt from VAT and advised of the steps to be taken by the Agency to recoup the VAT charged in these periods. The Agency has commenced collecting these amounts owed from the relevant suppliers.

NOTE 22 Insurance

The Child and Family Agency has insurance cover with a third party provider for professional indemnity, property and other specific service related policies. As a delegated State Authority, the Agency's risks are delegated to the State Claims Agency, this covers Employers Liability, Public Liability and Motor cover. The State Claims indemnity indemnifies a third party in respect of personal injury and third party property damage claims which are the result of the delegated State Authority's negligence.

NOTE 23 Compliance with prompt payment legislation

During 2016, the Agency paid €27k (2015: €36k) to suppliers in relation to prompt payment interest. Interest was paid only in cases where payment was made 45 days after the invoice date as this was in accordance with the terms and conditions as specified on the Agency's Purchase Order document. The prompt payment legislation stipulates that interest must be paid to suppliers where payment is more than 30 days after the invoice date unless supplier contracts have specified longer credit terms. In addition, associated compensation was not paid and has not been provided for by the Agency.

The decrease in respect of prompt payment interest and compensation (**NOTE 8**) includes the reversal of a provision made in prior years.

NOTE 24 State Claims Agency

During 2015, the State Claims Agency engaged in an exercise to identify the claims that relate to the Child and Family Agency from the overall liability held by the State Claims Agency relating to the HSE. The outstanding liability estimated by the State Claims Agency as at 31st December 2016 was €24.9m. In 2016 the budget for these claims has remained with the HSE and the 2016 finalised claims were settled by the HSE. The Child and Family Agency is not yet funded for claims processed by the State Claims Agency.

NOTE 25 Contingent Liabilities

The Child and Family Agency is currently dealing with litigation matters which may generate liabilities depending on the outcome of the legal proceedings. With regards to standard legal cases the Agency's insurance, which covers professional indemnity, property and other specific service related policies, would be sufficient to cover the majority of costs. There is, however, an element of uncertainty due to indemnity limits and certain policy conditions. As outlined in the Statement on Internal Control, a number of inquiries and investigations have been established that the Agency has been named as a party to. The Agency is not in a position to estimate any potential liabilities arising from these proceedings. The financial effects of any uninsured contingencies have not been provided for in the financial statements.

Revised regulations in relation to prompt payment, European Communities (Late Payment in Commercial Transactions) Regulations 2012 (SI No. 580/2012), came into effect in March 2013. This legislation provides for the payment of interest and compensation to suppliers in respect of late payment of invoices. Legal advice received by the HSE in March 2016 states that suppliers are not automatically entitled to claim prompt payment compensation in relation to late payment of invoices; however, suppliers may claim this compensation. It is therefore difficult to predict with any certainty the extent to which these amounts may be claimed by suppliers.

NOTE 26 Bad Debt Provision

Outstanding debts were assessed for the potential risk of not being recovered. A provision against these amounts was made where deemed necessary.

NOTE 27 Events after the Reporting Period

No circumstances have arisen or events occurred, between the reporting period and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

NOTE 28 Related Party Transactions

Services provided by the HSE

Since creation of the Child and Family Agency, the HSE has provided some services for the Agency including the areas of Finance, HR, Payroll, Procurement, Estates, FOI and Internal Audit. These services are governed through a Memorandum of Understanding and subsidiary Service Level Agreements.

Key Management Personnel

Key management personnel in the Agency consists of the CEO, members of the Senior Management Team and the Board. Total compensation paid to key management personnel is set out in **NOTE 2** and **NOTE 3**.

NOTE 29 Code of Practice for the Governance of State Bodies (Revised 2016)

The Department of Public Expenditure and Reform launched the revised Code in August 2016 with an implementation date of 1st September 2016. The revised Code sets out additional reporting requirements for State Bodies in areas such as Travel & Subsistence, Consultancy, Severance /Termination Payments, Hospitality and Legal expenditure. The Child and Family Agency details below the various disclosures required. In line with the 'comply or explain' principle set out in the Code, the Agency has provided explanation notes where there has been any deviation.

(a) Travel and Subsistence

Total travel and subsistence in 2016 was €9.434m. In 2016, the Agency's systems do not allow for an analysis between domestic and non-domestic. Systems have been amended in order to allow for this breakdown in 2017.

(b) Professional Services Expenditure (by key area)

	2016 €'000
Strategic Organisational Reform & Restructure	1,960
Legal & Human Resources	439
HBS Shared Services	286
ICT	265
Financial & Taxation	145
Public Relations & Marketing	9
Other	325
	3,429

(c) Hospitality Expenditure

The total hospitality expenditure for the Agency during 2016 was €3,996.

(d) Legal Compensation (Settlements)

The total legal compensation (settlements) expenditure for the Agency during 2016 was €NIL.

(e) Severance/Termination Payments & Added Years for Pension Purposes

The total severance/termination payments expenditure for the Agency during 2016 was €NIL. The Agency also granted no added years for pension purposes to staff members.

NOTE 30 Approval of Financial Statements

The financial statements were approved by the Board on 26th May 2017.

Appendix 1

Sections 56 and Section 59 Grant Payments	€'000
Total Grants Payments less than €50,000	3,432
Grants Payments equal to or greater than €50,000	
Barnardos	7,880
Daughters Of Charity	5,375
Extern Organisation	5,179
Youth Advocate Programmes	3,119
Foróige	3,056
Focus Ireland	2,627
Salesians Of Don Bosco (Ireland)	2,603
St Bernard's Group Homes	2,486
Sonas Housing	2,048
Smyly Trust Services	1,978
Traveller Families Care Ltd	1,904
Crosscare	1,759
Home Again	1,752
The Cottage Home	1,522
Adapt	1,321
Bessborough Centre	1,296
Good Shepherd Services	1,185
Clare Care	1,103
Dublin Rape Crisis Centre	1,088
Aoibhneas Ltd	1,035
Kildare Youth Services	1,034
Limerick Social Services Centre	860
Cope	784
Saoirse Housing Association Ltd	741
Lefroy House Night Project	733
The Homeless Girl's Society	730
Clare Haven Services Ltd	715
Salvation Army Residential	671
Wellsprings-Mercy Child Care	667
Streetline	655
Tabor Society	653
Balcurris Boys Home	639
Irish Foster Care Association	615
Women's Aid Ltd	600
Home Youth Liaison Service	587
Off The Streets Project	585
Bray Women's Refuge	584
I.S.P.C.C.	579

An Cosán Shanty Education	571
Belvedere Social Services Ltd	550
Cuan Saor	536
Praxis Care Group	529
Kilkenny Women's Refuge	489
Donegal Women's Refuge Group	470
Lifestart Services Limited	465
Women's Aid Dundalk Ltd.	462
St Brigid's Family	449
Empowering People In Care (EPIC)	434
Drogheda Women's Refuge	432
Wexford Women's Refuge	429
Oasis	424
Cuanlee Ltd	407
Cúnamh	400
Sligo Social Services	393
Springboard Project Fairhill	390
St Catherine's Community Services Centre	365
Galway Rape Crisis Centre	363
North Tipperary Community Services	361
Darndale Belcamp Integrated Child Care	358
Mayo Women's Refuge	349
Rape Crisis Midwest Ltd	346
Meath Women's Refuge	341
Navan Springboard	336
Youth New Ross Ltd	328
North Clondalkin Integrated Family School	327
Our Lady's Nursery Ballymun Ltd	327
Carr's Child And Family Services	323
Mercy Family Centre	320
Pact Adoption Services	319
Presentation Sisters	317
Domestic Violence Advocacy Service	317
Irish Association Of Young People	316
Aster Family Support Ltd	312
St Helena's Childcare Centre	308
Youth Service Board	304
Co. Wicklow Community Partnership	296
Esker House	291
Sexual Violence Centre Cork	291
The Cavan Centre	275
KDYS Youth Centre	270
Safe Ireland	269
North Tipperary Leader Partnership	266
St Louise's Day Nursery	265
Teach Tearmain Housing Association	264

Tír Na Nóg	263
Sligo Family Support Ltd	262
New Beginnings Childcare And Residential Services	260
Northside Inter Agency Project	258
Sligo Springboard Company Ltd	251
St Vincent's Day Nursery	242
Waterford Rape Crisis Centre	240
Edenmore Day Nursery	235
Mater Dei Counselling Centre	230
The First Step Trust Ltd	226
Deansrath Family Centre	225
Neighbourhood Youth Project	222
The Cari Foundation National Fund	216
Irish Sudden Infant Death Association	216
Wexford Rape Crisis Centre	211
Kerry Rape Crisis Centre	208
St Anne's Day Nursery Limited	201
Mahon Family Resource Centre Ltd	200
Aosóg After School Project	200
Bonnybrook Day Nursery	197
West Cork Women Against Violence	191
Kilkenny Community Early Years Project	190
Springboard Project Raphoe	189
Mead Day Care Centre	185
Goldenbridge Day Nursery	177
Kilkenny Rape Crisis Centre	175
Togher Pre School & Family Centre	175
Mayo Rape Crisis Centre	168
Rape Crisis & Sexual Abuse Counselling	168
Familibase	166
Tipperary Rape Crisis & Counselling Service	166
Carlow South Leinster Rape Crisis	164
Empowerment Plus	163
New Communities Partnership	160
Mounttown Neighbourhood Youth	159
Dundalk Rape Crisis Centre	159
Tearmann Monaghan	152
National University Of Ireland	150
Cox's Demense Youth & Community Project	149
Amen Support Services Ltd	147
The Marian Centre Ltd	145
The Glen And District	144
Donegal Sexual Abuse & Rape Crisis	142
Friends Of Tacu	141
First Steps Rowlagh Ltd	139
Tír Boghaine	139

One Stop Shop Cork	139
Carlow Women's Aid	132
Longford Women's Link	131
Carlow Regional Youth Service	129
Kilbarrack/Foxfield Day Nursery	128
Ballygall Schools	126
Sligo Family Centre	123
Doras Buí	123
Early Childhood Ireland	122
The Avalon Centre	120
Moatview Day Nursery	118
Clonmel Community Mothers Project	113
Phoenix Community Resource Centre	112
St Mura Adoption Society	112
Ballyboden Children's Centre	111
Ballyhaunis Family Resource Centre	110
Letterkenny Women's Centre	109
Mná Feasa Domestic Violence Project	107
Athlone Rape Crisis Centre	106
Donegal Youth Service	104
Letterkenny Youth And Family Service	100
National Family Support Network	100
Clare Youth Service	99
South West Wexford Community	95
Y.A.N.A -You Are Not Alone	93
Roscommon Safelink Ltd	92
Before 5 Nursery & Family Centre	91
Genesis Psychotherapy	90
Time 4 Us Project	89
Cobh Family Resource Centre	88
DVR Oughterard Galway	87
Family Welfare Panel	86
Hill St. Family Resource Centre	84
Regional Sexual Abuse and Rape Crisis, Tullamore	84
Gorey Youth Needs Group Ltd	82
Sligo County Child Care Committee	81
Clondalkin Behavioural Initiative	80
Newbury House Family Centre Ltd	78
Cork County Childcare Committee	78
Offaly Domestic Violence Support Service	78
Laois Support Services Against Domestic Abuse	77
Clonmel Community Resource Centre	76
Paul Partnership	75
St Aidan's School	73
Innishmore Family Centre Ltd	72
Ferns Youthwork Ireland	70

Lifestart National	69
Rialto Springboard Project	69
Southside Partnership	68
Ballina Family Resource Centre	67
Parentline	66
Cork City Childcare Company	65
Homestart	64
West Dublin YMCA	64
Shanakill Family Resource Centre	62
Youth Work Ireland - Galway	62
The Crann Support Group Ltd	61
County Dublin VEC	61
Vita House Family Centre	61
Family Resource Centre- St Michael's Estate	60
Arklow Springboard Family Support	60
Child & Family Research	60
Knockanrawley Resource Centre	60
Drogheda Lifestart	59
The Base Ballyfermot Youth	59
Roscommon Integrated	58
YMCA Ireland, Parents and Kids Together (Cobh)	58
Tipperary Regional Youth Service	56
Westmeath Community Development	56
Parents First (Laois/Offaly) Ltd	56
North And West Connemara Rural	54
Cúram Claremorris	54
Golf Course Road Westport	54
Parents First Cork Ltd	54
Arlington Novas Ireland	53
Castleisland Family Resource Centre	53
Kerry Family Resource	51
Alcohol Forum - Families Matter	50
Hollyhill Knocknaheeny Cork Family	50
Total	**98,437**

Appendix 2

Schools Completion Programme Grants	€'000
Total Grants Payments less than €50,000	220
Grants Payments equal to or greater than €50,000	
City Of Dublin Education & Training Board (E.T.B.)	1,449
Kildare Wicklow Education & Training Board (E.T.B.)	1,218
Louth And Meath Education & Training Board (E.T.B.)	743
County Donegal Education & Training Board (E.T.B.)	742
Cork Education & Training Board (E.T.B.)	717
Cavan And Monaghan Education & Training Board (E.T.B.)	664
Kilkenny And Carlow Education & Training Board (E.T.B.)	623
Galway Roscommon Training Board	487
Liberties D8 SCP	388
Ballymun SCP	365
Dublin & Dun Laoghaire Education & Training Board (E.T.B.)	357
Waterford SCP	354
Foróige	334
Clondalkin A Collinstown SCP	320
Mayo Sligo And Leitrim Education & Training Board (E.T.B.)	312
St. Paul's CBS D7 SCP	311
North West City SCP	280
Sligo SCP	275
Bantry Dunmanway SCP	265
Le Chéile SCP	257
Dundalk SCP	257
Ennis SCP	256
Jobstown SCP	254
Palmerstown SCP	252
Coolock D17 SCP	246
Clondalkin B Quarryvale Balgaddy SCP	240
Tullamore SCP	238
Mahon Blackrock SCP	238
North Inishowen SCP	236
Mayfield/The Glen SCP	233
Southill SCP	231
Mullingar SCP	227
St. Munchin's SCP	224
Cabinteely SCP	223
Killinarden SCP	221
Deeside SCP (Ardee)	220
Gorey SCP	216
Deis Scop SCP Teoranta	215
St. Clondalkin School's Cluster SCP	215
The Donahies CS SCP	214
Artane St. David's D5 SCP	213
Aisling Project Ltd	211
Clár Criochnú Scoile Conamara SCP	208
Crumlin Drimnagh & Harold's Cross	207
Business in the Community Ireland	207
Brookfield/Fettercairn SCP	206
Enniscorthy Bunclody SCP	200
Blakestown Mountview SCP	197

St. Oliver's Clonmel SCP	196
Old Bawn St. Dominics SCP	194
Drimnagh Bluebell Inchicore SCP	189
Mounttown Sallynoggin SCP	188
Sexton Street Assisting Youth (SSTAY) SCP	188
North Kerry (Link) SCP	182
Riversdale D15 Tofe SCP	182
Ballyfermot B St. John's De La Salle	181
Tullow SCP	180
Edenmore Kilbarrack Raheny Ard Scoil	178
Carrick-On-Shannon Education Centre	176
Galway City Westside SCP	176
Ballyfermot D Dominican SCP	176
Ballyfermot C Caritas SCP	175
Athlone SCP	172
South West Wexford SCP	172
Tipperary Town SCP	170
East Tallaght Balrothery SCP	170
St. Finian's Swords SCP	169
Balally Dundrum SCP	168
Finglas SCP St Vincents	168
Kerry SCP	168
Crumlin Cluster SCP	168
Steps SCP, Rosbrien	166
Bridgetown SCP	161
Dublin North Central SCP	160
Wexford SCP	156
Coolock SCP	148
Edenderry SCP	145
Swords Fingal SCP	145
St Mark's St Maelruain's SCP	144
Dungarvan SCP	140
Limerick And Clare Education & Training Board (E.T.B.)	140
Pairc SCP	140
St Michael's Secondary School	136
Synge Street SCP	134
Greenhills SCP	132
North Tipperary SCP	132
Barnardos	129
Laois & Offaly Education & Training Board (E.T.B)	128
Scoil Mhuire NS & Ballinteer	124
St Canice's Community Action Ltd	124
Kilrush SCP	120
Birr Roscrea SCP	109
Connemara North & West SCP	100
Tipperary Education & Training Board (E.T.B.)	95
Croom Kilmallock SCP	88
South Meath SCP	88
Clonshaugh SCP	67
St.Ultan's School	56
Total	**24,481**

Appendix 3

Family Resource Centre Grants	€'000
Total Grants Less than €50,000 (balance includes prepayments / accruals)	(65)
Grants Payments equal to or greater than €50,000	
West Training & Development Ltd	353
Framework	308
Kenmare Family Resource Centre Ltd	234
Loughrea Family & Community Resource Centre	208
St Andrew's Resource Centre Ltd	207
Northside Family Resource Centre	189
St Brigid's Family	176
Millenium Family Resource Centre	175
Clara Community & Family Resource Centre	175
St Canice's Community Action Ltd	174
Portlaoise Family & Community Resource Centre	171
Tullamore Community And Family Resource Centre	169
Listowel Family Resource Centre	167
Ballinrobe Family Resource Centre	166
Hospital Family Resource Centre	166
Ard Family Resource Centre	165
Adrigole Family Resource Centre Ltd	164
Tubbercurry Family And Childcare Centre	159
Southill Family Resource Centre	158
Dunmanway Family Resource Centre	158
Mevagh Family Resource Centre	158
Newparkclose Community Development	156
Fatima Groups Ltd	155
Forward Steps Resource Centre Ltd	155
Raphoe Family Resource Centre Ltd	153
Solas Family Resource Centre	153
St Johnston & Carrigans Family Resource Centre	152
Mountview Family Resource Centre	152
Shanakill Family Resource	151
Westport Family Resource Centre	151
Newbridge FRC Ltd	151
Cherry Orchard Family Resource Centre	150
Le Cheile Family Resource Centre	148
Mullaghmatt Cortolvin Community Development	148
Clann Resource Centre Oughterard Ltd	147
Spafield FRC Ltd	144
Mohill Family Support Centre Ltd	143
West Clare Family Resource Centre	143
Raheen Comm Development Group Ltd	141

Northwest Clare FRC	140
South West Kerry Family Resource Centre	140
Killaloe Ballina FRC	138
Ballymote Family Resource Centre Ltd	137
The Forge Family Resource Centre Ltd	137
Duagh Family Resource Centre	136
Hill St. Family Resource Centre	135
Moville & District Family Resource Centre	135
South West Wexford Community	133
Bcfrc Ltd T/A Ballymun Child And Family	131
Cobh Family Resource Centre	130
Bagenalstown Family Resource Centre	129
Family Life Centre	128
Gort Resource Centre Ltd	128
Trim Family Resource Centre Ltd	127
Killinarden Resource Centre	127
Kerryhead/Ballyheigue Family	127
Bridgeways Family Resource Centre	126
Killorglin Family Resource Centre	126
Artane Coolock Resource & Development	125
Monsignor McCarthy Family Resource Centre	124
Donegal Family Resource Centre Ltd	123
Sacred Heart Community & Childcare Project	122
Fact Ballincollig FRC	121
Three Drives FRC	120
Abbeydorney/Kilfynn	120
Dunfanaghy Community & Family Resource Centre	120
Quarryvale Family Resource Centre	119
Balally FRC Ltd	119
Downstrands Family Resource Centre	118
Droichead Family Resource	118
Hillview Community Resource Group	117
Mill FRC	117
Ballyspillane Community & Family Resource	116
The Peoples Resource Centre Kells	116
Ballina Family Resource Centre	116
Southend Community Development Group	115
Castlemaine FRC Ltd	115
St Kevins FRC	113
Lus Na Gréine	113
Buds Ballyduff Family & Community Service	113
Croom Family Resources Centre	112
Taghmon Family Resource Centre Ltd	111
Cairdeas Kilmovee Family Resource Centre	110
Cara House Family Resource Centre	110
Ballyboden Childrens Centre	110

Shannon FRC	109
Gorey FRC	109
Clones Family Resource Centre Ltd	108
Sligo Family Resource Centre	107
Baldoyle Family Resource Services Ltd	106
Breffni Community Development Ltd	105
St Brigids Community Centre/Rapid	105
Focus Family Resource Centre Ltd	105
Connect Family Resource Centre	105
Rosemount Community Development Group	104
Castlebar Le Chéile Family Resource	104
Claremorris Family Resource Centre	103
West Sligo Family Resource Centre Ltd	102
Neart Hamhnais Teoranta	101
St Matthew's Family Resource Centre	100
Ballyfermot Resource Centre Ltd	100
Midleton Community Forum	97
Greystones FRC	95
FRC National Forum	95
Ballyogan Community Development	94
Teach Oscail FRC Project	89
Cara Phort Family Resource Centre Ltd	83
School St & Thomas Court Bawn FRC Ltd	82
SDC South Dublin County Partnership	81
Curragh Pride FRC Ltd	79
Speak Consultancy Ltd	65
Total	**14,824**

Appendix 4

Family Support Services Counselling Grants	€'000
Total Grants Payments less than €50,000	2,265
Grants Payments equal to or greater than €50,000	
Accord	1,593
Marriage & Relationship Counselling	429
Rainbows Ireland	250
Cork Marriage Counselling Centre	235
Barnardos	155
Cork Counselling Services Ltd	112
The Cari Foundation National Fund	107
Crosscare T.C.Q.	107
Family Life Centre	95
The Association Of Agency Based Counselling in Ireland	93
Dundalk Counselling Centre	88
St Brigid's Family and Community Centre	84
Northside Counselling Services	80
Clanwilliam Institute	78
Genesis Psychotherapy & Family	70
Vita House Family Centre	69
Knock Counselling Centre Ltd	64
South West Counselling Centre Ltd	54
The Family Centre	53
Pro Consult	52
Trinity Adult Resource Group For Education and Training	50
Total	**6,182**