

ANNUAL REPORT AND FINANCIAL STATEMENTS

HOME
IS WHERE
YOUR
STORY BEGINS

2017


Barnardos

CONTENTS

03

2017 AT A GLANCE

04

CHAIRMAN'S REPORT

06

CHIEF EXECUTIVE'S
REVIEW

09

WHO WE ARE AND
WHAT WE DO

10

DIRECTORS' REPORT

12

FEATURE STORY: SOPHIE

14

STRATEGY, OBJECTIVES,
CHALLENGES & FUTURE PLANS

17

CHILDREN'S SERVICES
REVIEW

24

STAFF PROFILE

26

ADVOCACY

28

CHILDREN'S VOICES

30

FUNDRAISING & SHOPS

32

OUR PEOPLE

35

PLANS FOR THE FUTURE

36

FINANCIAL REVIEW

38

RISK MANAGEMENT

39

FURTHER INFORMATION

40

STATEMENT OF DIRECTORS'
RESPONSIBILITIES

41

INDEPENDENT AUDITORS'
REPORT

43

FINANCIAL STATEMENTS

65

REFERENCE AND
ADMINISTRATIVE DETAILS



Barnardos
mission
is to help
**transform
children's
lives**
through our
services, support
parents; and
challenge society
where it fails our
children

2017

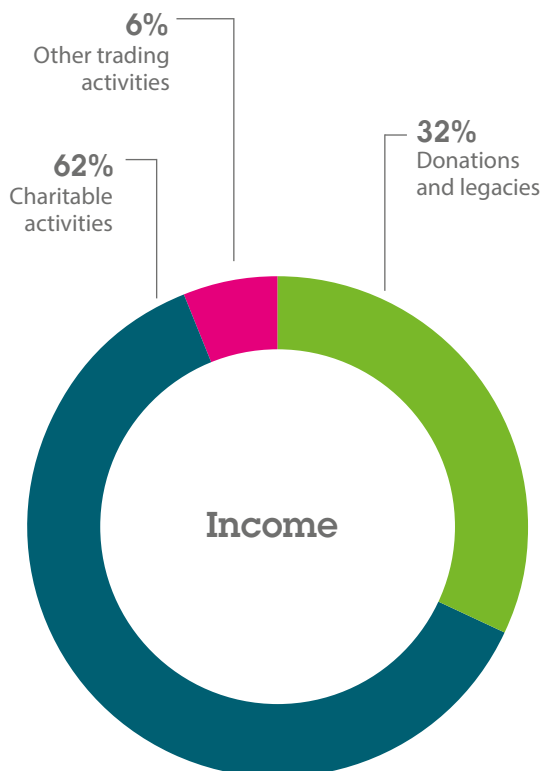
at a glance

In 2017, we worked with a total of 15,347 (2016:14,163) children and parents in 40 centres throughout Ireland.

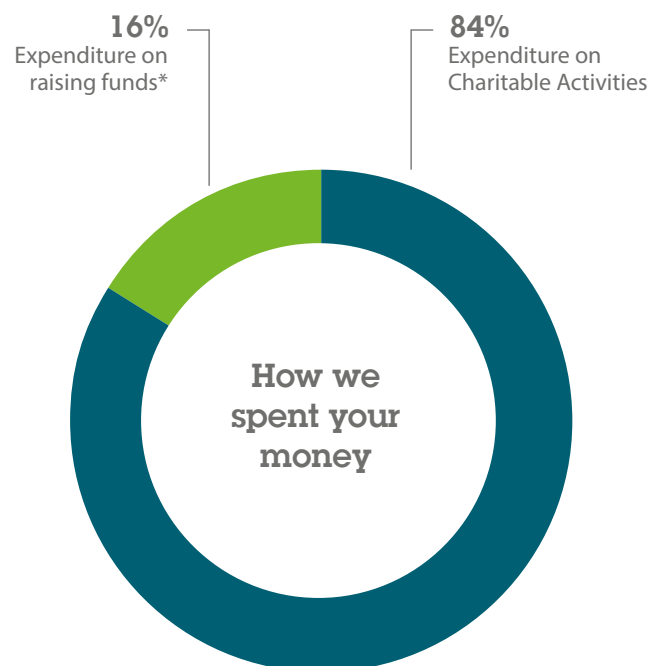
During 2017 Barnardos provided seven early intervention services for children, twenty Family Support projects operating in communities across the country, and three Teen Parents programmes.

We also provided a range of specialist programmes such as a Guardian Ad Litem service, a Post Adoption Advice Service, a Bereavement Counselling Service, Roots of Empathy and Wizards of Words (both school based programmes).

Income



Expenditure



* Expenditure on raising funds includes retail expenditure

CHAIRMAN'S REPORT

To a child, poverty is like punishment for a crime you didn't commit and we have over 138,000 children being punished by consistent poverty in our country today.

To add to this, each month during 2017 the number of homeless children grew – up to a record of over 3,000 children homeless by the end of the year. It is a complex problem with no simple solution and it is easier to focus on looking after our own and closing our eyes to a sense of collective responsibility.

Barnardos core work is delivering community based services tailored to meet the needs of children and their parents across a range of disadvantaged communities. In my work with Barnardos, I have been struck by the number of building blocks of children's development and wellbeing that are affected by factors beyond their control such as the family they were born into or where they live.

No child's access to food, warmth, health care or education should be determined by how much money their parents have or where they live.

Children are being born into a lottery that is stacked against them, and into situations over which they have no control.

And all too frequently, we see outcomes for children that prove they are not a political priority and childhood is not generally valued. Yet it does not need to be this way. As our economy recovers, we need to remember that the economy in itself is not autonomous and

the dimensions of society, politics, morality and social relations must all be given attention in any assessment of how the economy works. So the next time you hear politicians offering you tax cuts to garner your vote, you might remember the lack of adequate investment in services for children and act accordingly.

In Barnardos, we have an overarching ambition of an Ireland where every child's potential is nurtured and where childhood is valued by everyone. During 2017, we embarked on a new strategic plan setting out our long term vision and goals for children in Ireland and, more immediately, the priority areas we will focus on for 2017-2021.

Barnardos cannot do this alone. The challenge will be to engage individuals, other organisations and the State in our mission to ensure that all of our children have the opportunity to reach their full potential. And they can. Ireland is a rich enough country to ensure that no child has to do without the basic necessities to help them grow and thrive. That's our demand and our challenge to our country.



David Begg
Chairman



Barnardos
where every
child can
reach their
full potential

CHIEF EXECUTIVE'S REVIEW

If you had told me, the day I started working for Barnardos, that Ireland would one day have thousands of children with no home, I would never have believed it.

We were in the middle of a boom back then, in 2005, that we all thought would never end. But even when it did, and years of recession followed, the number of homeless children was tiny. It was only when the economy began to grow again, and the future looked bright for many, that suddenly there was no room for thousands of children.

It wasn't just homelessness, of course. Thousands of children in urgent need of psychological support, thousands more waiting for speech and language supports that are essential to their development. That's part of the picture of 21st century Ireland – a Republic of Opportunity.

They are frightening figures. But every single statistic masks a child. Sometimes it's a child with dead eyes, from which all the hope has gone. I've met little boys and girls like that – we all have in Barnardos. As long as I do this job, I'll never find it acceptable that there are children whose eyes reflect no hope.

Here's the thing though. I only get to meet these children now and again. The people who work on the ground in Barnardos, in forty projects around the country, meet them every day. They work alongside children who aren't meeting their developmental milestones, children who don't know how to control their emotions, and children who haven't got the skills to make friends.

And they change all that. It starts with respect. One of the things I'm proudest of about the people who work here is that they really do respect children and their parents. They don't sit in judgment, or offer easy prescriptions. They take as long as it takes to find out what's going on in people's lives, and what needs to be done to fix it.

Over the years, we have invested in trying to make the programmes

we offer really world class. They are tested and evaluated, everyone is well trained, and we stay true to the methods on which the programmes are based. One of our people was talking a while ago about a programme we offer that sets out to promote positive behaviour, and she said, "Behind every behaviour there's an emotion".

At one level that might seem like common sense, but when someone is working with you and they're trying to understand and share your emotions, rather than judge your behaviours, that has to be really powerful.

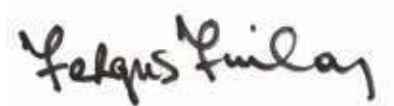
When you can combine world-class programmes, on the one hand, with real respect for children on the other, it does become possible, little by little, to change lives. And to restore hope.

We sought to put all that together in 2017 in a new development of our strategy. Our aim is to find ways of standing up for more children and of working alongside more children. We want to be able to invest more in the highest quality work, because that's the way to change lives. We want to be able to add real value to the investment the State (through TUSLA and others) makes in our work, because that's the way to turn a really good service into a transformative one.

And we want to make the point, again and again, that this generation of Ireland has the chance to be the first to truly recognise that children have the right to security, to stability, to nourishment and shelter, and to the care, love and respect of someone who puts their needs first.

We spent the year starting to roll out a strategy that will enable us to reach more children, as long as we can sustain it. And we ended the year putting the finishing touches to a strategy to make children the political and societal priority they deserve to be.

For my part, none of what we have done in 2017 would have been possible without the work of a team of people who believe in children – and who offer every last ounce of their professional skills to support them. It wouldn't have been possible without the commitment and dedication of hundreds of powerful volunteers. And it wouldn't have been possible without the support of a Board that has always "gone beyond" in its willingness to protect and develop Barnardos and its ethos.



Fergus Finlay
Chief Executive



children have
the right to
security,
stability,
nourishment
and **shelter**



Barnardos' vision
is a country where
no child has to
suffer and every
child is able to
reach their full
potential.

WHO WE ARE AND WHAT WE DO

Barnardos mission is to help transform children's lives through our services; support parents; and challenge society where it fails our children.

OUR CHARITABLE OBJECTIVES

Providing support for children, young people and families in need

Promoting and providing assistance towards the education of children and young people in social or economic disadvantage

To provide services for and promote and advance the welfare of children, young people and their families whose lives have been affected by economic, social or other disadvantage or loss

BARNARDOS BELIEFS

Every child needs to be safe, have enough food and somewhere comfortable to call home

Every child needs to have someone who looks after them and loves them no matter what

Every child should have the opportunity to learn and have fun

Every child needs to feel accepted for who they are and to be part of a circle of family, friends and community who will understand them and value their opinions

Every child should get help when they need it

BARNARDOS VALUES & CODE OF CONDUCT

1. We're for children
2. We always see hope
3. We believe in children's rights
4. We value and respect each other
5. We're efficient and transparent in our work
6. We believe in effective partnership

These values are underpinned by a set of principles and expected behaviours for all who work in Barnardos

DIRECTORS' REPORT

The members of the Board hereby present their annual report and the financial statements for the year ended 31 December 2017.

Structure

Barnardos – Republic of Ireland Company Limited by Guarantee ('Barnardos') is an Irish company incorporated under the Companies Act 2014. It is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association, which were last amended at the Annual General Meeting on 1 July 2016.

Barnardos is a public benefit entity - the benefit we provide is demonstrated through our work with children and families.

Barnardos is authorised to use the name Barnardos under a licencing agreement with Barnardo's United Kingdom. The agreement was last amended in December 2017.

Governance

The Board of Directors of Barnardos is committed to maintaining high standards of corporate governance and is a Triple Locked member of the Charities Institute Ireland (CII). This means that our Board has formally adopted and monitors compliance with the Guidelines for Organisations on Fundraising from the Public and the Governance Code for the Community and Voluntary Sector. In addition, Barnardos prepares an annual report and financial statements in full compliance with the Charities SORP (Statement of Reporting Practice under FRS102) each year and makes them available to the public on our website.

Members of the Board are elected by the members of Barnardos at the Annual General Meeting and, subject to early retirement, serve for a three-year term which may be renewed once (a total of six years). The Board has the power to appoint directors in the interim until the next Annual General Meeting. When recruiting new directors, the Board aims to attract a diverse range of candidates with the skills Barnardos needs. The Board give

Barnardos Board

Name	Meeting Attendance
David Begg (Chairperson)	5/6
Gerry Murphy (Treasurer)	4/6
Grainne Burke	4/6
Jane Forman	4/6
Miriam Hughes	5/6
Helen Kelly	5/6
Gary McGann	3/6
Phelim O'Leary	4/6
John O'Reilly	5/6
Alan Crosbie (resigned July 2017)	2/6
Louise Crowley (appointed September 2017)	2/6
Martin Dobey (appointed September 2017)	3/6
Sue Lamon-Diver (appointed September 2017)	3/6
Maria Kelly (appointed November 2017)	2/6
Trevor Spratt (appointed November 2017)	2/6

their time to Barnardos on a voluntary basis and receive no remuneration. Out-of-pocket expenses may be reimbursed. One board member was a previous employee of Barnardos and is now in receipt of a Barnardos pension relating to that employment.

All new directors are required to go through an induction process, which includes coverage of the aims of Barnardos and how they are being fulfilled, the role and duties of the directors, and financial and risk management. Directors meet with the Chief Executive (CEO), other members of the Executive Management Team and other staff. When required, further training is arranged for individual directors or for the Board as a whole.

The Board ensure that the activities of Barnardos are consistent with its charitable objectives and aims. There are clear distinctions between the roles of the Board of Directors and

the Executive Management Team, to which day-to-day management is delegated. Matters such as policy, strategic planning, and budgets are drafted by the Executive Management Team for consideration and approval by the Board, who then monitor the implementation of these plans.

The Board meets an average of six times a year and is supported by a board committee structure which deals effectively with specific aspects of the business of Barnardos. The board committees in place are the Audit and Risk Committee, Finance Committee, Nominations Committee, Remuneration Committee, and Services Committee.

Audit and Risk Committee

Name	Meeting attendance
John O'Reilly (Chairperson)	4/4
Helen Kelly	4/4
Peter Stewart (resigned April 2017)	1/4
Jennifer Gargan (appointed April 2017)	3/4
Michael Shelley (appointed April 2017)	3/4

The role of the Audit and Risk Committee is to keep under review the adequacy, scope and effectiveness of the internal control systems of Barnardos. The Committee have oversight of the external audit process and they review the findings of internal audits carried out by external auditors (on behalf of funders). This Committee consists of one Board member and at least two other members, one with children's services experience and another with financial experience. The Committee meets at least four times a year in advance of Board meetings. The CEO is in attendance along with required members of the Executive Management Team.

Finance Committee

Name	Meeting attendance
Gerry Murphy (Chairperson)	3/4
Martin Dobey	4/4
Ivan Fox	2/4

The role of the Finance Committee is to keep the financial management (which includes investments) of Barnardos under review. This Committee consists of one Board member who is the Treasurer and at least two other members, one of whom must have financial experience. They meet at least four times a year in advance of Board meetings. The CEO is in attendance along with required members of the Executive Management Team.

Nominations Committee

Name	Meeting attendance
David Begg (Chairperson)	3/3
Alan Crosbie (resigned July 2017)	1/3
Miriam Hughes	2/3

The role of the Nominations Committee is to monitor, review and evaluate the structure, size and composition of the Board and its Committees, making recommendations to the Board in this regard. This Committee consists of a minimum of two Board members, one of whom is the Chairperson. This Committee meets as needed given Board and Committee requirements. The CEO is in attendance along with required members of the Executive Management Team.

Remuneration Committee

Name	Meeting attendance
David Begg (Chairperson)	0/0
Alan Crosbie (resigned July 2017)	0/0
Miriam Hughes	0/0
Gary McGann	0/0

The role of the Remuneration Committee is to consider the remuneration of the Chief Executive and members of the Executive Management Team as well as to set the pay policy for all staff and agree the basis for any annual increases in pay. This Committee consists of at least three Board members. It generally meets at least once a year. The Committee was due to meet in December 2017 but dealt with the pay policy decision for 2018 as part of the Budget 2018 approval process at the full Board meeting in December.

Services Committee

Name	Meeting attendance
Grainne Burke (Chairperson)	3/3
Jane Forman	2/3
Stephanie Holt	2/3
Marie Kennedy	2/3
Colette McLoughlin	1/3

The role of the Services Committee is to keep under review the management of services in Barnardos. This Committee consists of one Board member and at least two other members, all with practice, service design or evaluation expertise. It meets three times a year in advance of Board meetings. The CEO and Director of Children's Services are in attendance.

SOPHIE

IS JUST 5 YEARS OLD, AND HER WHOLE WORLD IS THE NARROW SPACE BETWEEN TWO BEDS.

Each year Barnardos works with thousands of children to help change their lives. Sophie is just one of them...

For nearly a year and a half now, Sophie and her mam, Aisling, have been living in emergency accommodation as they have no home to call their own. Their family circumstances are complicated, it's just the two of them now. Sophie's mam wants to do the best for her daughter; she has always been her first priority.

On bad days, they go for long walks to get out of the cramped conditions they now call home. Sophie's mam tried to make the situation an adventure for her by reading Sophie the story of Eloise, who lived in a room "on the tippy-top floor" of a hotel in New York. She told Sophie that only special little girls get to live in a hotel.

For a while this worked, however it wasn't long before the reality of their situation began to take its toll on them. There was nowhere for Sophie to play, nor any other children for her to play with. Unfortunately, there were others living in emergency accommodation that were struggling with their own issues and to protect her from witnessing anything bad, Sophie was rarely allowed to leave their small room.

Thankfully, Barnardos was able to help.

Sophie was enrolled in her local Barnardos After School Group. Working on a one to one basis with Sophie helped us ensure that she understood what was happening, and how to express her feelings appropriately. We have watched her get her confidence back and her mam has seen a big difference in her.

We supported Sophie's mam and helped her get an emergency payment to purchase a mini fridge and hotplate so she could make more nutritious meals for them both. Where we were really able to make a difference though is through the kind of developmental support we offer children like Sophie.

We couldn't organise a new home for them – but we could help make changes to improve their lives despite their living conditions.



Working on a one to one basis with Sophie helped us ensure that she understood what was happening, and how to express her feelings appropriately.

STRATEGY, OBJECTIVES, CHALLENGES & FUTURE PLANS

Barnardos Strategy 2017-2021

Context for the Strategy

The well-being of children and young people has assumed a more central stage in government policy across recent years. However, it is clear that despite an overall economic recovery, many children's lives have not improved, and in many cases their situation has deteriorated. More than 138,000 children are living in consistent poverty (CSO 2016). The rate of consistent poverty amongst children has almost doubled since 2008, with certain groups such as lone parent families and Traveller families experiencing even higher rates of poverty. As a result, the Government's original target under Better Outcomes, Brighter Futures to lift 70,000 out of consistent poverty by 2020 has had to be revised upwards to 100,000 children. Child homelessness has increased to historic levels along with unacceptable levels of hidden homelessness. Waiting lists for children in key areas such as speech and language therapy, mental health services, and early assessments of disability need, continue to be unacceptable. Childhood is a time of rapid development meaning early interventions are crucial. But the reality of ongoing and substantial delays which adversely affect all aspects of children's development are a stark reminder of both the under-investment in children and the inequalities that exist in Ireland's services for children.

Our Strategy

Our central concern is that there are groups of children in Ireland today who are substantially and systematically disadvantaged relative to others. While there have been many advances, we as a nation have not met the aspirations set out in the Proclamation of 1916 of cherishing all of our children equally.

Barnardos Strategy 2017-2021 builds on the successes of our last strategy and on the lessons learnt. We will

continue to focus on achieving the best outcomes for children in Ireland, working with them and their families through both our services and our advocacy.

To support this intent, we have restated our vision and mission as follows:

Barnardos' vision is a country where no child has to suffer and every child is able to reach their full potential.

Barnardos' mission is to help transform children's lives through our services; support parents; and challenge society where it fails our children.

In 2017, we outlined the key principles that inform our work with children and their parents as:

EVERY CHILD....

- needs to be safe, have enough food and somewhere comfortable to call home
- needs to have someone who looks after them and loves them no matter what
- should have the opportunity to learn and have fun
- needs to feel accepted for who they are and to be part of a circle of family, friends and community who will understand them and value their opinions
- should get help when they need it

Our core service model is, and will continue to be, delivering community based services tailored to meet the needs of children and their parents. We will continue to develop our services strategy in line with our capacities and expertise and we will retain our focus on needs led, evidence informed and outcome focused work.

We want to work in any community where we are required. We will continue to aim to be the provider of choice for Tusla – the Child and Family Agency, and other statutory and voluntary funders, consolidating Barnardos position in locations where we already exist and growing to respond to new opportunities. Prevention and early intervention is strategically important to us and we will support the continued growth and development of our sector through our training, research, and publications.

Political cycles are short and the political system moves slowly. Consistent and coherent implementation of solutions nationally to address the issues affecting children and their families is still poor. This means we need to add to our advocacy and communications approach with an increased focus on engaging the public. We want to broaden our appeal and move from being perceived as only for disadvantaged children to standing for all children in the context of the vulnerability of childhood. We want to generate more public affinity and empathy, with the intention of achieving a cultural and political shift in the discourse and debate about what we aspire for every child in Ireland.

Our key financial objective for the period of this strategic plan is to grow our voluntary fundraising efforts, increase our statutory funding by moving as close as possible to recovering our costs, and be successful in grant submissions to provide services for more children and families across Ireland.

Barnardos Strategy 2017-2021 focuses on what we want to achieve within the lifetime of the plan, while recognising that lasting change takes time. Hence the strategic goals, as outlined in the table, are set against the longer term goals that we want to achieve by 2037.

	GOAL 2017-2021	LONGER TERM OBJECTIVES 2017-2037
RIGHTS & VOICE	<p>Highlight the importance of childhood and the impact of neglecting children's needs at a societal level</p> <p>Campaign for a genuinely free primary education system</p> <p>Campaign to achieve full translation of Article 42a of the Irish Constitution into Irish laws, policies and services</p> <p>Work to improve the Guardian ad Litem service to ensure children's voices are heard in proceedings</p>	<p>A right for every child to:</p> <p>Adequate and safe housing</p> <p>A standard of living adequate for the child's physical, mental, and social development</p> <p>Be protected from abuse, neglect and exploitation</p> <p>And to have these rights established in law, supported in policy, and implemented consistently</p>
SUPPORT & PROTECTION	<p>Child and family support and protection:</p> <p>Build on the Barnardos child and family support services by offering a range of Barnardos services wherever we work – from practical home support to more intensive family support and related services</p> <p>Campaign to increase the provision of routine timely family support to all families</p> <p>Early Years:</p> <p>Further develop Barnardos Early Years related services</p> <p>Campaign to support the need of quality Early Years services across the country.</p> <p>Support improvements in Early Years service provision through training and publications</p>	<p>The provision of routine timely support via multiple pathways to all families and children through programmes and outreach to families to support social and emotional development and well-being of children</p> <p>Improved integration and consistency in service planning and delivery to improve health and wellbeing outcomes ensuring children's health is protected equally and on a timely basis</p> <p>Seamless continuum of quality care offered through a comprehensive child welfare and protection system</p>
EDUCATION	<p>Expand our programmes in schools and develop our support of school completion programmes</p> <p>Campaign to develop an awareness of the need of these school support services</p>	<p>Improved quality Early Years services combined with targeted outreach to support and increase take up by children aged 0-5yrs from disadvantaged families</p> <p>Extension of the role of schools in supporting families and communities in taking a whole child approach in education and a consistent implementation of extended services in and around schools to reduce social inequalities in pupil's educational outcomes</p>
PARTNERSHIP	<p>Work in partnership with parents and other organisations to ensure a child's needs are met</p> <p>Grow our voluntary fundraising efforts, increase our statutory funding by moving as close as possible to recovering our costs, and be successful in grant submissions to provide services for more children and families across Ireland</p>	<p>Work in partnership with parents and other organisations to ensure a child's needs are met</p>

Key performance indicators are developed each year to support and measure the execution of our Strategy. The 2017 activities and achievements against the strategic objectives were measured by a set of Board approved 2017 Key Performance Indicators. More detail on these are set out in each of the relevant sections.



CHILDREN'S SERVICES REVIEW

Objectives and activities

Objectives

STRATEGIC GOAL		2017 OBJECTIVES: SUMMARY OF THE MAIN ITEMS WE PLANNED TO ACHIEVE IN 2017
RIGHTS & VOICE		Win the tender for the national Guardian ad Litem service
SUPPORT & PROTECTION	Child and family support and protection	<p>The provision of a range of integrated family support interventions in our project locations, in family homes and in schools</p> <p>Develop provision of Targeted Universal service in 4 locations related to need</p> <p>Continued implementation of Area Based Childcare (ABC) programme as lead agency</p> <p>Delivery of the Homemaker Family Support service as part of a community wraparound in Limerick and completion of evaluation of same</p> <p>Evaluation of the Barnardos Partnership with Parents programme</p> <p>Strategy agreed for delivery of Friendship Group in a range of locations including our centres and schools</p> <p>Development of the service design for Individual Work with Children</p>
	Early Years	<p>Development of e-learning module and the production of three publications for the Early Years sector</p> <p>Completion of activities towards Stage 1 Quality & Qualifications Ireland (QQI) Provider Validation for Early Years training for the sector</p> <p>All Barnardos Early Years sites to be Siolta accredited by the end of 2017</p> <p>Roll-out of Birth – 2yrs programme in all sites by end of 2017</p> <p>Early Years wraparound service piloted in two sites</p>
EDUCATION		<p>Continue to grow the Roots of Empathy programme</p> <p>Monitor for funding opportunities for the Wizard of Words programme</p> <p>Roll-out and promotion of Internet Safety and Cyber-bullying training package</p>
PARTNERSHIP		<p>Initial family assessments on behalf of Tusla as part of the Differential Response Model (DRM)</p> <p>Completion of Parenting Capacity Assessments as required on behalf of Tusla</p> <p>Participate in the roll-out of Signs of Safety as required on behalf of Tusla</p>

How we performed against these objectives is outlined in the achievements and performance section on page 18.

Activities

Barnardos services to children and families are situated in the heart of local communities. During 2017 Barnardos provided seven early Intervention services for children, twenty Family Support projects operating in locations across the country, and three Teen Parents programmes. We also provided a range of specialist programmes such as a Guardian Ad Litem service, a Post Adoption Advice Service, a Bereavement Counselling Service, Roots of Empathy (a school based programme delivered in the classroom), and Wizards of Words (a paired reading programme in which older volunteers read with children aged 7-9).

All of our services work to improve the lives of children and their parents so that they can continue to thrive long after our work with them is completed.

In 2017, a total of 15,347 (2016:14,163) children and parents benefited from Barnardos targeted family support services, our community based prevention services, and our Roots of Empathy school based programme.

CHILDREN'S SERVICES REVIEW

Achievements and performance

Family Support

Barnardos Family Support Services work with vulnerable children and families and are based at the heart of local communities. Family support encompasses a very wide range of specific services including parenting programmes, breakfast clubs, after school groups, programmes to support young people at risk of early school leaving, support programmes for children affected by drugs and alcohol abuse, support programmes for children affected by family violence and programmes for children whose families are experiencing homelessness.

Our continued objective for 2017 was to work with funders and other agencies to ensure that children are protected from abuse, neglect and exploitation. During 2017 Barnardos:

- Continued to provide integrated Family Support services in our project locations, family homes and schools.
- Continued to meet the specific quantitative requirements of our service level agreements with regards to our objective to provide routine and timely family support to all families we work with.
- Funded the provision of new universal services (services available to all children) in Ballyogan, Dublin North and Mullingar. Project workers delivered a variety of programmes including PEEPS (parent and toddler programme), a coding club and a Baby Stay and Play group.
- Undertook a quantitative evaluation of Barnardos in-house designed Partnership with Parents (PwP) programme. Analysis undertaken on over 300 matched data sets demonstrated statistically significant gains were achieved across all domains. Planning also began for the qualitative phase of the evaluation with a survey circulated to all staff involved in delivering of Partnership with Parents (PwP). Focus groups and interviews with staff, parents and children are being arranged with the five case study sites selected.

- Rolled out our Birth-2yrs parenting support programme (a one-to-one intensive home-based parenting programme based on our Partnership with Parents programme) which consists of 16 activities geared specifically to babies.
- Opened a new Family Support service in Youghal. The service will provide responsive home-based support to vulnerable families who are concerned about their children's development. The focus of the service is on improving parenting skills and child/parent relationships in order to reduce and/or prevent difficulties with children as they grow older, such as early school leaving, anti-social or risky behaviour. The service will also work in partnership with other agencies and service providers locally, in order to optimise the impact for families.
- Continued to deliver the Homemaker Family Support Service in Limerick undertaking an evaluation of the service which supported the development of a sustainability plan for the service.

Early Years

The Early Years services run by Barnardos are early intervention services that follow the Barnardos Tús Maith programme. This programme is an early year's care and education programme for children aged 3-5 years, with an overall outcome of ensuring that children are ready for school.

During 2017, as part of our commitment to improving the quality of Barnardos early years services and the early years sector in general we:

- Successfully submitted for and were awarded Siolta Level 4 validation for six of our Early Years projects, our Thurles services having already received validation in 2016.
- Commenced a pilot of our Early Years Wraparound service in two sites, Loughlinstown and Finglas. This service is designed to maximise the impact our Early Years' service can have for children by offering a suite of services to their parents

and developing parental capacity. The wraparound service included a home visiting component, where parents are encouraged to actively support the learning their child is receiving in the Barnardos centre by practicing the skills and approaches at home. The services available to parents include Partnership with Parents, our Birth-2yrs parenting programme, practical family support, crisis support, and parent and toddler groups. A programme evaluation plan is in place which will include the completion of pre and post Strength & Difficulties Questionnaires (SDQs) with parents, a focus group with staff, a focus group and individual meetings with parents, and we are considering how to include the voice of the child.

- Developed an E-learning module 'Learning Environments in the Early Years' which is available free on Barnardos' website.
- Produced a publication for the Early Years sector, a Childlinks issue on Empathy. We also published a Child Protection Guide for parents.
- Progressed work on an application for Quality and Qualifications Ireland (QQI) validation with the first programme module being on childminding. We are planning to submit this for validation in 2018.
- Continued our lead role in the Finglas Area Based Childhood (ABC) programme and participated in the development of a sustainability plan for the service.
- Continued to support early years providers as part of ABC Knocknaheeny with a focus on equality and numeracy.

Guardian ad Litem

A Guardian ad Litem supports children to have their voice heard in certain types of legal proceedings, and makes an independent assessment of the child's interests. A Guardian Ad Litem is an experienced and qualified person with expertise in working with children who have been through difficult home and family situations and have often experienced trauma and loss.

Barnardos is the largest and longest established national Guardian ad Litem service in Ireland, working with 863 children in 2017. We have more than 30 Guardians working with us, all are selected by interview process, with full references and police vetting, and receive ongoing supervision, training and support.

During 2017, we carried out significant work to prepare to tender and run a single national Guardian ad Litem service under the draft General Scheme that was published. In December 2017, the Government notified Barnardos of their new decision to establish a national Guardian ad Litem service within an executive office of the Department of Children and Youth Affairs instead of putting it out to tender. Work on the tender preparation ceased in December.

The decision to set up a single national service for Guardian ad Litem, with a consistent set of quality standards, has long been advocated for by Barnardos and is very welcome.

Specialist Services

During 2017, our work in specialist services included:

Barnardos Post Adoption Service - this service continued to provide support and advice to parents who have adopted from abroad as well as a direct service for children. Potential to further develop the service geographically is being explored.

The Origins Service - this service continued to provide a tracing service to people who spent all or some of their childhood in industrial schools and want assistance in tracing information about their parents, siblings or other relatives. In addition we opened a new information and support service for survivors of the Mother and Baby Home in Tuam.

Vetting - Barnardos operates a Vetting Service which acts as a clearing house for Garda vetting applications to the Central Vetting Unit for external child care providers covered by pre-school regulations; for organisations hosting children under Ireland's Bilateral Agreement with the Republic of

Belarus; and for other organisations providing services to children who are not registered with the Garda Central Vetting Unit. This service is fully funded by the Department of Children and Youth Affairs and has been provided since October 2007.

School Based Work

During 2017, we extended our work in schools as follows:

- Roots of Empathy is an evidence based programme that has shown significant effect in reducing levels of aggression amongst school children by raising their social/emotional competence and increasing empathy. The programme has reached just under 4,800 children – an increase of over 700 children on 2016. A further 34 instructors were trained, bringing us to a total of approximately 101. In total we delivered 35 new programmes in new and existing schools and we began delivering the programme in Donegal and Galway.
- The Wizards of Words reading programme continued to be delivered in 15 sites. This paired reading programme sees volunteers work with children to improve their literacy skills, helping them become better, more confident readers. They also work on building the children's confidence and self-esteem.

Learning & Development

Barnardos offers a range of high quality and innovative training programmes, which are crucial to strengthen skills in the childcare sector and to benefit children. We provide training in a wide variety of areas, to practitioners, parents, carers and all people working with children. All of our training for the childcare sector is conducted within the context of Siolta, the National Quality Framework.

We provided training to 1,549 participants in 110 tailored training events on a range of topics including Children First, Child Protection Training, Designated Liaison Person Training, Making the Most of Supervision Training, Giving Evidence in Court Proceedings and Promoting Positive

Behaviour. We also delivered a number of shorter workshops on Guardianship, Reflective Practice, Having Hard Conversations with Parents, and Numeracy and Literacy.

With increased demand for our public training events during 2017, we delivered training to an additional 248 participants at 22 different events on topics such as Children First, Child Protection Training, Designated Liaison Person Training, Making the Most of Supervision Training, Quality Adult-Child Interactions and Giving Evidence in Court Proceedings. According to participant evaluations 93% of participants, on average, were very or completely satisfied with our training events.

During 2017, we continued to develop and implement a new Electronic Record Keeping System for our services. All relevant staff have received training and are uploading new cases to the system.

In 2017, we undertook an audit of our consent process. Barnardos uses consent as our basis for working with children and our legal basis for processing their personal data. The audit found that the implementation of the consent process and completion of consent forms to be largely compliant with internal policies.

Partnerships

Working in partnership with Tusla to protect and support children in 2017 included the following activities:

- Undertook Parenting Capacity Assessments on behalf of Tusla.
- Continued to meet the agreed quantum of Differential Response Model assessment in Dublin North. A cross county service was also opened in Donegal. Both services are undertaken on behalf of Tusla.
- Participated in Signs of Safety training with Tusla colleagues and implemented Signs of Safety group supervision model in our Dublin North region.



USE OF
BARNARDOS'
SERVICES
DURING
2017



A total of
15,347
children, parents
and carers were
helped by Barnardos
in 2017, individually
and in groups



Referrals

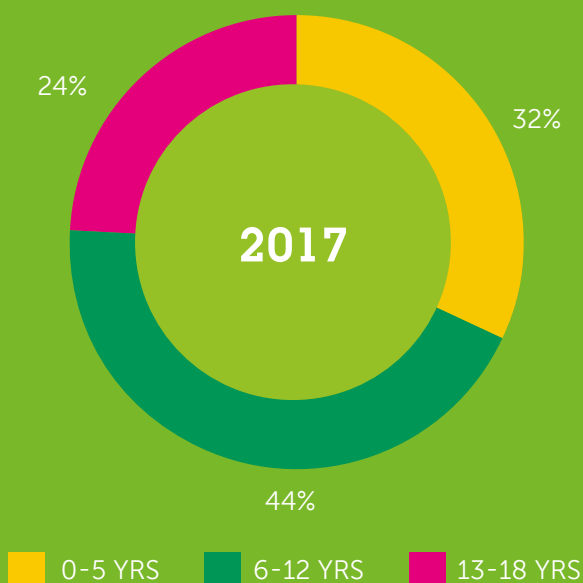
During 2017, there were a total of 6,851 individual referrals, consisting of 3,637 children and 3,214 parents and carers in 2,268 families. This represents an increase in referrals of over 10% on 2016. The main source of referrals was Tusla, with 41% of all referrals coming from this statutory source. A further 26% of referrals were self-referrals, reflecting the embedded nature of our services in local communities. Other sources of referrals included schools (10%), the HSE (9%) and public health nurses (5%).

Top 10 Reasons for Referral

- 13.2% **CHILD WELFARE CONCERN**
- 11.8% **CHILD WITH BEHAVIOURAL NEEDS**
- 8.9% **BEREAVEMENT**
- 7.3% **PARENTING/PARENTING SKILLS NEEDS**
- 5.7% **CHILD PROTECTION CONCERN**
- 4.3% **PARENTAL SEPARATION**
- 4.1% **ADOPTION RELATED ISSUE**
- 3.9% **POOR PARENTING SKILLS**
- 3.5% **DOMESTIC ABUSE**
- 37.3% **OTHER**

Age range of children

Approximately 44% of children attending our targeted family support services are aged 6 to 12 years, with 32% aged from birth to 5 years. The remaining children and young people are aged between 13 and 18 years.



Breakdown of work with children, 2017

CHILDREN'S SERVICES

4,446

ROOTS OF EMPATHY

4,891

GUARDIAN AD LITEM

863

TOTAL

10,200



Needs of children attending targeted family support services



Education



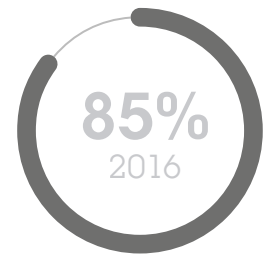
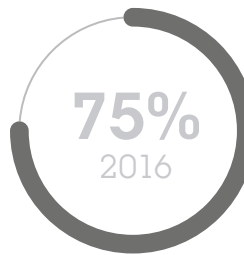
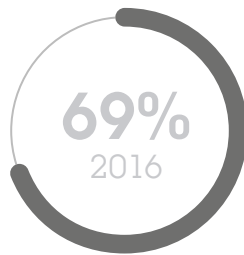
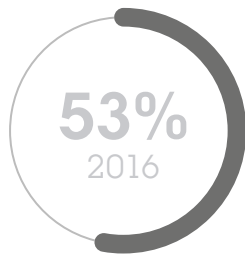
Participation &
Behaviour



Health



Family & Social
Relationships



Project enquiries

In 2017, approximately 2,135 enquiries were received by our community-based projects from parents, professionals and community members. Just over half of these enquiries were made by parents and 29% were made by professionals.

2,135
ENQUIRIES

Total direct work with children and their parents, 2017

CHILDREN
10,200

PARENTS
3,320

OTHER
CARERS
412

COMMUNITY
BASED
PREVENTION
1,415

TOTAL
15,347

Information Enquiries, 2017

LEARNING &
DEVELOPMENT
SERVICE
1,488

POST-ADOPTION
SERVICE
373

BEREAVEMENT
COUNSELLING FOR
CHILDREN SERVICE
HELPLINE
734

TOTAL
2,595

OLIVIA SPEIGHT

STAFF PROFILE

Project Coordinator
for Barnardos Early
Intervention Service
in Mulhuddart,
North Dublin



Area of Work. . . The Early Years' Service which provides a daily programme to children aged 2 - 5 years and ongoing support to parents on child development and parenting.

Olivia's Team. . . Olivia coordinates a team of 12 people in the delivery of the Early Years' Service in Mulhuddart.

Part of the Barnardos Family . . . For almost 18 years now. Olivia began working in Barnardos as a Child and Family Development Worker.

Current Challenges facing children & families . . .

The housing crisis - Rent has skyrocketed in this area of Dublin over the last few years. What was once an affordable area now has families struggling to make ends meet each month.

Homelessness - 25% of the children enrolled in the Early Years' Service are now homeless and living in temporary accommodation or overcrowded situations with extended family.

Extensive waiting lists - Recessionary cutbacks to public services remain. Waiting lists for assessments and treatment for speech and language, disability diagnosis and mental health services for children are now dangerously long. Barnardos staff see evidence of this every day.

Favourite part of her work. . . "Greeting the children as they arrive in the morning off the Barnardos bus or with their parents is a big highlight for me, it allows us to build strong connections with them. Also seeing the progress of the children and their families during their time with us really highlights the importance of the work we do. Every child deserves a brighter future no matter their circumstances, and we endeavour to provide this. Seeing children grow in confidence is what makes everything we do worthwhile".



About Barnardos Early Years Programme:

This is a daily programme for children aged 3-5 years.

The focus is on supporting children to meet their developmental milestones, develop language, social skills, sharing, taking turns and resolving conflicts.

Barnardos provides seven early intervention services for children.

ADVOCACY

Objectives and activities

Objectives

STRATEGIC GOAL		2017 OBJECTIVES: SUMMARY OF THE MAIN ITEMS WE PLANNED TO ACHIEVE IN 2017
RIGHTS & VOICE		<p>Homelessness - continue public campaigning work to highlight the issue of child homelessness, and hidden homelessness. Prepare Barnardos position paper on same for politicians and media.</p> <p>Budget 2018 - Compile, publish and lobby clear anti-poverty recommendations for inclusion in Budget 2018.</p> <p>School costs - conduct the annual Back to School Costs Survey, publish & disseminate findings. Prepare briefing documents and public campaigns in advance of the debate on the School Admission Bill – prohibit charging of registration fees.</p> <p>Legislation - monitor and influence the passage of key child centred legislation such as the Criminal Justice (Sexual Offences) Bill, Adoption Bill, Public Health (Alcohol) Bill etc. Produce briefing documents for Oireachtas debates. Respond to new legislation such as the Domestic Violence Bill and Guardian ad Litem Bill.</p> <p>Development of Engagement Strategy - engage in and inform development of new engagement strategy to ensure it fits our advocacy purposes. Explore innovative ways to engage public in our political lobbying work.</p>
SUPPORT & PROTECTION	CHILD AND FAMILY SUPPORT AND PROTECTION	<p>Use mapping data to tell story of poorer health outcomes in local areas and disseminate this data / story to influence resource allocations (waiting lists).</p> <p>Gather data (internally & externally) on the impact of quality parent / child relationship and the importance of attachment. Use this material to feed into the development of a wider campaign on this topic.</p> <p>Compile best practice, case studies, children's and parent's experiences from our services to feed into the development of the Engagement strategy.</p>
	EARLY YEARS	<p>Monitor publication and implementation of National Early Years Strategy.</p> <p>Compile best practice, case studies, children's experiences of early years etc. from our services to feed into the development of the Engagement strategy.</p>

How we performed against these objectives is outlined in the achievements and performance section.

Activities

We want the kind of Ireland where all children can thrive emotionally, socially, educationally and physically and are able to make the most of their potential and the best transition into adulthood. This is achieved at an individual level through the work in our projects and our advocacy continues to focus on the wider picture with a particular focus on those children whose wellbeing is under threat. While some improvements have been achieved through our advocacy over the past decade, we began diversifying our approaches in 2017 to build a more local and collective voice among the people who are dominating political thinking, political views, to parents and grandparents, and to the man on the street. This new way of campaigning is a core part of our strategic plan and will continue throughout its duration.

Achievements and performance

Rights and Voice

Homelessness and Housing Crisis

The housing and homelessness crisis deepened throughout 2017 with every month seeing a further increase in child homelessness. In December 2017, the official figures from the Department of Environment recorded 3,079 homeless children in the 1,408 families who were living in hotels, B&Bs and family hub emergency accommodation. Over 79% of these families were homeless in Dublin.

The housing crisis is affecting many of the families we work with throughout the country as they are at risk of homelessness having lost tenancies due to escalating rents

or landlords selling the property. Many other families are forced to live in overcrowded, unsuitable accommodation with extended family or friends. These are the hidden homeless. For many of these families a lack of secure accommodation is just as detrimental to their wellbeing as living in emergency accommodation. For a child, it means lack of privacy, space to play or do homework, sleeping on the couch or in overcrowded bedrooms and in many cases enduring long journeys back to their original school.

Barnardos highlighted the impact of homelessness on children and families throughout the year. The continued purpose being to show the reality behind the figures and highlighting

what it really is like for children living in emergency accommodation and overcrowded situations. This involved getting regular updates from our projects on the scale and types of issues in their locality, having focus group sessions with some parents and talking about how Barnardos is helping these families. Extensive regular media coverage was secured nationally and locally clearly showing that, on the housing and homelessness crisis, Barnardos is a trusted voice on children's experiences.

As always, we provided solution-focused recommendations to address the housing and homelessness crisis both in the short term and long term. Some of these, such as increasing the Housing Assistance Payment budget and increasing social housing targets announced in Budget 2018, are welcomed but given the scale of the problem, we will continue this work throughout 2018.

Budget 2018

Budget 2018 delivered little relief for struggling families with children. Some gains included additional investment to the HSE to tackle waiting lists and funding for frontline staff in Tusla. Barnardos' campaign 'Children's Lives Hang in the Balance' sought support for our proposals urging the Government to bring stability and consistency to children's lives which are often overshadowed by uncertainty, chaos and poverty. In truth, Budget 2018 saw piecemeal investment across the board instead of investing strategically in one or two areas to tackle long term disadvantage and inequality.

School Costs

The high costs of sending children to school remained a significant issue affecting many of the families we work with, often forcing them into debt or to forgo other bills in order to have everything required for their child. This year over 1,800 parents completed our annual School Costs Survey. Again the pressure on parents to prop up an underfunded education system is widespread. However, while we continue to receive extensive public support for our proposal for an additional €103 million from the Department of Education to provide genuinely free primary education for all children, disappointingly Budget 2018 didn't

deliver any of the required investment not even raising the per pupil capitation rates.

Legislative Developments

2017 saw the passage of key pieces of legislation that Barnardos has long campaigned on to advance children's rights. These included the commencement of Children's First Act 2015 which places a mandatory obligation on professionals working with children to report to Tusla any child welfare or protection concerns they may have. Barnardos has been a strong advocate for introducing mandatory reporting as it sends out a very clear societal message that child protection is everyone's responsibility.

We also welcomed the enactment of the Adoption Act 2017 as it permits more foster children to be considered for adoption and extends the categories of people eligible to adopt. This law finally puts some of the provisions of the Children's Referendum into effect.

Other current legislative developments that Barnardos is monitoring and lobbying on include the Domestic Violence Bill. Following on from work we did in 2016 in highlighting the impact of domestic abuse on children, we have identified political allies and tabled amendments to maximise and strengthen the protection of children in this Bill. We will continue to lobby for change on this issue in 2018.

Lastly, throughout 2017 Barnardos has monitored and influenced the progress of the Child Care (Amendment) Bill to reform the Guardian ad Litem service for children. Barnardos has long campaigned for the need for reform of this vital service as it strives to capture views of the child and convey their best interests to the court in public child care cases. This work will also continue throughout 2018.

Support & Protection

Waiting Lists for Health Services

For the first time, Barnardos put a public spotlight on the impact on children of lengthy waiting lists to get an assessment and / or treatment in key areas of health i.e. speech and language, mental health services and early assessments of disability need carried out by HSE. Gathering the data, working with our projects and hearing

from parents and our campaigners on their experiences enabled us to actively lobby and publicly demonstrate how harrowing and stressful it is for parents to see their children suffer needlessly due to deficiencies in the public health system. Using regional media, we also highlighted strong variations that existed across the country. This means children in some areas experience delays of up to two years in obtaining an initial assessment, with Cork / Kerry faring the worst. This information has proved useful to our projects, in those localities, to push for more resources and investments. Barnardos will continue to monitor waiting lists in 2018.

Universal Children's Day – November 20th

Another innovative and positive initiative Barnardos led on was to celebrate Universal Children's Day on November 20th. This initiative saw Barnardos, the Department of Children and Youth Affairs, the Ombudsman for Children and many other NGOs joining forces to celebrate Universal Children's Day and develop a calendar of activities in the lead up to November 20th to celebrate children and promote the importance of hearing their voices. Our contribution involved hearing from children Barnardos works with, through a survey and focus groups, asking what the best thing about being a child in 2017 is and what one change they would make to improve it. As usual the responses were truthful, innocent and insightful, including things such as enjoying long holidays, being better treated in school and wishing there were no bullies and that everyone had a home. This material was developed into a short video for widespread distribution. It was also promoted on news2day on RTE.

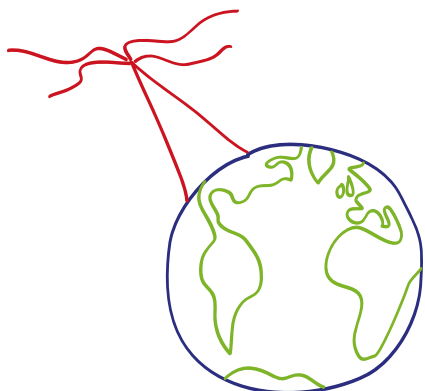
This was the first time Universal Children's Day was jointly promoted and celebrated and it is the start of an annual celebration that we hope will capture widespread public attention and support from 2018 onwards.

National Early Year's Strategy

Unfortunately the National Early Year's Strategy was delayed again in 2017. The minister of the Department of Youth and Family Affairs (DCYA) has committed that a draft is being prepared and will be published in 2018.

CHILDREN'S VOICES

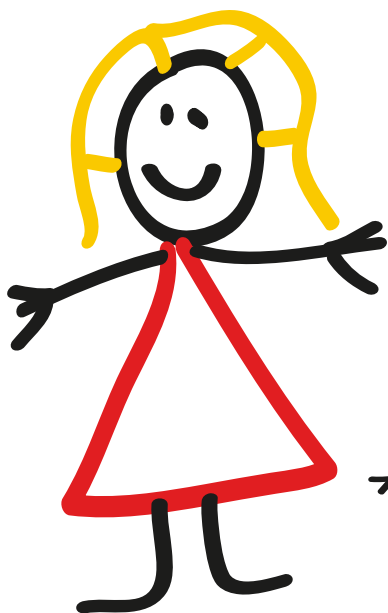
On Universal Children's Day we asked: 'What would make it better to be a child?' and here is what children we work with told us:



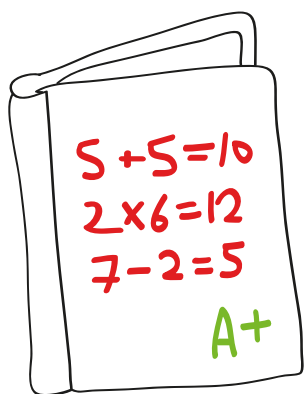
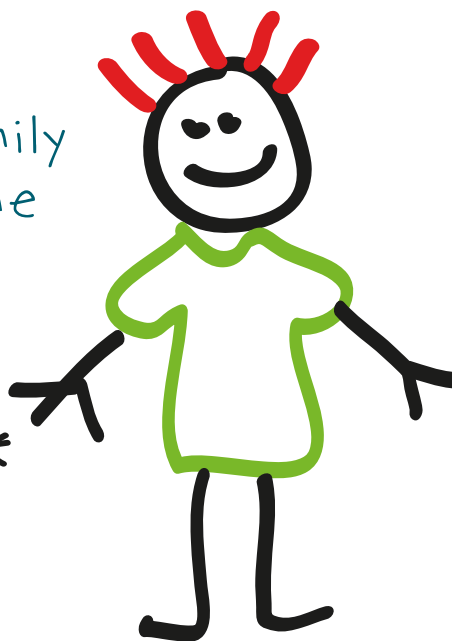
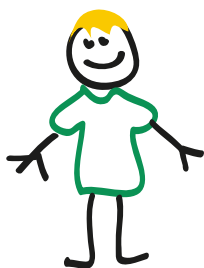
Having parties



If everyone had a home

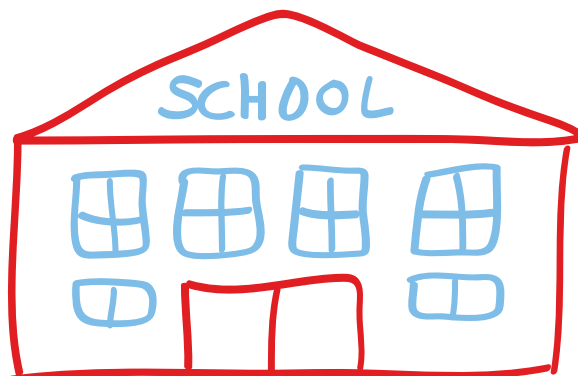


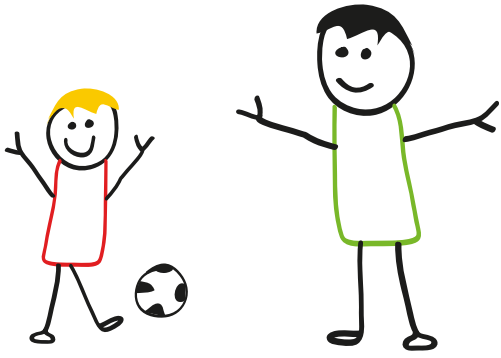
Having a family that loves me



Less homework

If we were better treated in school





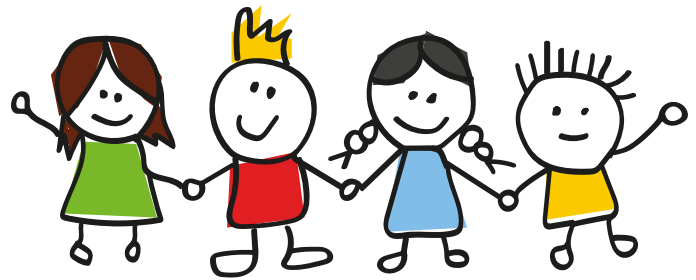
Playing football with Daddy



Make Monopoly money real!



More days at the weekend



To have no bullies and loads of friends

Make it rain more often so there are more puddles to splash in



FUNDRAISING AND SHOPS

Objectives and activities

Objectives

STRATEGIC GOAL	2017 OBJECTIVE
INCREASED FUNDRAISING CONTRIBUTION	Monitor and manage the diverse fundraising streams (corporate, event, individual, trusts & foundations) through a calendar of activities throughout the year to reach targeted receipts of €8 million

How we performed against this objective is outlined in the achievements and performance section.

Activities

In 2017, Barnardos worked with more children and families than we have ever done before. Our capacity to raise voluntary funds has played a fundamental part in ensuring that we have been able to extend our services to reach even more children. To support the start of Barnardos five year organisational strategy, our calendar of fundraising activities grew in 2017 to include a number of major donor events and a commitment to develop further philanthropic partnerships with key organisations. Our total fundraising income was €8 million and was delivered through a wide variety of campaigns, events and activities from our fundraising and retail teams.

Achievements & Performance

Committed Giving

More than 5,000 new donors became members of the Barnardos family by signing up to support us with a monthly direct debit and our recruitment fundraising teams spoke to supporters all over the country; on streets, at home and in private site locations.

Our new donor care programme Barnardos Friendly Giants was launched which casts our monthly donors as the heroes behind our work. Our monthly donors continue to give us the financial stability we need to support more children than ever before. The new Barnardos Friendly Giants welcome series of thank you letters and impact stories has resulted in an on-going drop in attrition rates.

An important part of our donor care journey is delivered by our telephone team who made 43,500 calls to supporters and donors throughout

the year. The calls ranged from donation anniversary thank you calls, to signing up community fundraising groups to take part in our annual fundraising activities and everything in between.

Events & Community Fundraising

Barnardos National Collection Day kindly supported by Dell EMC was our most successful collection day to date. A total of 2,081 volunteers collected funds nationwide along with 319 Dell EMC staff members. We are indebted to the volunteers who came out to raise funds for our services across the country.

The Barnardos Big Toddle sponsored by Toddlebox, gave us a unique opportunity to work with our Children's Services team on our launch event, The Toddle Talks Parenting Panel. Hosted by Barnardos Ambassador, Alison Canavan, our panel of experts gave their perspective and advice on all things toddle related. Toddle 2017 was our most successful to date and we're hugely grateful to our partner, Toddlebox, who continue to support us in making The Big Toddle for Barnardos one of our most successful fundraising campaigns.

Corporate, Major Donors & Trusts

We are immensely grateful to our corporate partners, whose investment in our services helped to transform thousands of children's lives in 2017. From long-standing supporters such as Applegreen, Danone and Cadburys to our new partnership with Dell EMC, the collective fundraising and awareness building power of these companies and their employees each year ensures that Barnardos continues to provide quality Early Years and Family Support programmes to communities in need.

In 2017 we also hosted a number of visits to our services for donors and friends from philanthropic partners, including The Ireland Funds, The Community Foundation for Ireland and many more. Barnardos were the very grateful recipients of a number of grants and donations in 2017 and the generous support of our partners has been invaluable, ensuring we have the ability and capacity to grow and expand our services across the country.

We wish to thank The Eithne and Paddy Fitzpatrick Memorial Fund for their significant support for our Early Intervention work with children and families in Finglas, North Dublin and Help for Children for their generous ongoing support of our TPS Programme.

Shops

Our network of seven shops are located in Dublin, Cork, Carlow and Wexford and our two Bridal Rooms in Wexford and Dun Laoghaire continue to be the face of Barnardos on the high street. A key part of the success of our retail division are our volunteers and staff who work with Barnardos. A dedicated team of volunteers and Community Employment (CE) workers worked tirelessly throughout the year to ensure that stock generously donated by the public generates income to support our work with children and families.

One of the highlights of the year included our Bridal Rooms in Dun Laoghaire being used as a promotional backdrop for TV3's 'Say Yes to the Dress' show and our Wexford store being recognised for a second year in the ICSA Charity Shop Window Awards.



The launch of the 2017 Barnardos Big Toddle Sponsored by Toddlebox.

Barnardos
Friendly Giants



Our new donor care programme Barnardos Friendly Giants was launched in Spring 2017.

Barnardos National Collection Day sponsored by Dell EMC was our most successful to date!



We are delighted to be the winners of the inaugural Charity Impact Awards in the Large Charity category which was hosted by The Wheel in Dublin's CHQ building.

OUR PEOPLE

Overview of 2017 Activity

Our staff

During 2017, our average employee numbers grew from 389 (2016) to 419. At the end of the year we had grown to 440 to meet the demands of our work. We have 301 full-time and 139 part-time employees operating in over 40 centres around the country. Throughout 2017, our employees continued to deliver high quality services in the communities where we are based. We expanded our reach nationally and our new team commenced in Donegal in October 2017.

We continue to strive to be an employer of choice, offering competitive terms and conditions of employment to our employees including leave and work-life balance arrangements to attract and retain our employees. Staff absenteeism in 2017 was 4.5%.

Because we value our employees' wellbeing we introduced an Employee Assistance Programme during 2017 to support them in balancing the challenges that they face in their own life with those at work.

We know that our services are only as good as the teams that deliver and support them. We continued to invest in the development of our people and in 2017 we delivered 140 training events in areas such as Child Protection, Partnership with Parents, Birth-2yrs, Tús Maith, Electronic Record Keeping, Promoting Positive Behaviour, Data Protection, Building Resilience and National Induction. Health & Safety events included Manual Handling, First Aid, Food Hygiene and Fire Warden with 1,142 internal training participants. 99% of participants were either very satisfied or satisfied with the training. A number of staff also attended conference and specialist training in topics such as The Sexual Abuse of Children in a Cyber Context and Advanced Statistical Analysis. The Educational Assistance Programme provided study leave and funding for staff to attend training in areas such as Non-Profit Leadership and Management, and Children and Loss.

We also revised our annual employee review process to assist in employees' development and learning. Our Staff Council, comprised of nominees from all parts of the organisation along with the Chief Executive and the Director of Services, met three times during 2017.

Our volunteers and community employment schemes

Barnardos was fortunate to receive even more offers in 2017 from people across the country who wish to volunteer with us. Over 1,345 enquiries were recorded in 2017 - up from 945 in 2016. We are constantly overwhelmed by people's willingness to share their time and skills with us. Many of our services simply wouldn't be able to operate without this continued dedication and generosity of spirit.

A total of 329 volunteers were active throughout 2017, engaged in such roles as assisting in parent and toddler groups or breakfast clubs, manning helplines, facilitating the Roots of Empathy programme in numerous primary schools, providing administration support and selling and sorting stock which is donated to our seven shops. The vast majority of volunteers (143) continue to be placed as reading tutors in the Wizard of Words literacy programme, which operates in 15 schools in Dublin.

A key part of the success of our retail division are our volunteers and people who work with Barnardos through Tús and the Community Employment Scheme. A dedicated team of 75 volunteers and 30 people of the Community Employment Scheme worked tirelessly throughout the year to ensure that stock donated by our generous supporters generated profits that we used in our work with children and families.

In 2017, 40 third level students completed their placements within Barnardos services. This is the highest number of students ever placed in our services. The majority of these students are undertaking social care or early years courses in different colleges and are assisting in our family support work or early years services. These placements vary in duration spanning 12 weeks up to the entire academic year depending on the requirements of the individual college. It is a great opportunity for them to gain practical experience in a supported environment and insight into the day to day benefits and challenges associated with careers in these areas. For our services, these students bring energy and enthusiasm which benefit both the children and staff alike.

The Barnardos Children's Bereavement Helpline saw the recruitment of several more volunteers in 2017. Operating

since 1998, this service is a confidential national helpline manned entirely by trained volunteers. It is available to parents and carers, professionals and the general public who may have a concern for a bereaved child. While no one can shield children and teenagers from the reality of death or the pain of loss, the Helpline Volunteers can explore issues with the bereaved child's parent / carer offering advice, information and support, followed up with relevant literature by post. Very often giving age appropriate information, addressing the caller's fears and anxieties and offering reassurance and support is sufficient to assist these families through this difficult time in the bereaved child's life. Only a third of callers to the Helpline are referred by the volunteers to the Therapeutic Bereavement Service. Given the volunteers are at the coalface of the work supporting the bereaved and taking referrals, getting together for supervision, debriefing and support is really important, as listening to sad and possibly distressed callers can take its toll.

Barnardos greatly appreciates the commitment of all our volunteers and students placed across the breadth of our services. Without this vital support many of our core services would not happen.

Nora Bourke, Bereavement Helpline volunteer since 2004

"What I like to see is that the children's needs are met in a lovely bright child-friendly environment. As a volunteer I am more often inspired by the wonderful insight parents and grandparents have and their ability to seek help while they themselves are grieving. We, volunteers, have our own support system too, which is unique to Barnardos. While we are frontline support-givers, we feel the strength of the support team behind us."

Therese Slater, Bereavement Helpline volunteer since 2013

"As volunteers on the Barnardos Helpline we can listen and advise, offer support and solace. We can allay their fears and worries. These calls are always sad but the experience of being on the helpline is not a sad one but an overwhelmingly positive one. The helpline supports the parents / guardians in helping their children and in referring them on to our therapists if needed."



We are constantly overwhelmed by people's willingness to share their time and skills with us. Many of our services simply wouldn't be able to operate without this continued dedication and generosity of spirit.



1 in 7
children are
lost in Ireland
to homeless,
poverty and
neglect

PLANS FOR THE FUTURE

A lot was achieved across the organisation in 2017 in terms of meeting our strategic objectives. We plan to grow and expand on this work in 2018 as follows:

Rights and Voice

Barnardos will continue to be a champion for children; seeking to progress and vindicate their rights in legislation, create more child-centred policies across government departments and advocate for additional investment in key public services for children and their families. Political cycles are short and the political system moves slowly. Consistent and coherent implementation of solutions nationally to address the issues is still poor. We will continue to target government directly but in addition we will aim to engage the wider public. We plan to broaden our appeal to be perceived as an organisation for all children in the context of the vulnerability of the child and their needs. We will mobilise public pressure for campaigning and generate more public affinity and empathy. We will diversify our approaches to maximise public involvement, engagement and understanding so they too can be champions with us. We are launching a major campaign in 2018 to highlight the 1 in 7 children who are lost in Ireland through homelessness, poverty and neglect.

Strengthening our regional angles by supporting projects more locally and translating our national messages to local audiences will also help us to have a greater impact.

The notification from the Department of Children and Youth Affairs (DCYA) that as part of the Guardian ad Litem reforms in child care proceedings, a new national Guardian ad Litem service is to be established within an executive office of the Department, will pose new challenges for Barnardos in 2018. As Barnardos currently provides approximately 50% of Guardians ad Litem to the courts this decision has a number of strategic and financial implications for Barnardos. The financial, staff, transition and handover implications and costs are

significant and we have commenced contact with the DCYA to attempt to reduce the financial impact on Barnardos following this policy decision. This work will continue in 2018.

Support and Protection

A key focus for 2018 will be ensuring that our internal and external Child Protection training and policies are compliant with the new provisions of Children First.

Prevention and early intervention remains strategically important to us (as defined as an 'early help' theme not an early age range). Our experiences over the past few years has helped clarify the importance of aiming to offer a range of services wherever we work – from practical home support to more intensive family support (including our Early Years centres). We will also build on our child and family support services by focusing on the completion of the qualitative evaluation of our Partnership with Parents programme and the finalising of our Individual Work with Children service design.

The implementation of our electronic record keeping system will continue to be an important task, particularly in the context of the increased need for accurate and accessible data for management, reporting and planning purposes.

Education

We will continue to campaign in 2018 for a genuinely free primary education system for all children in Ireland.

We plan to continue expansion of our internet and cyber-bullying training in schools. We are delighted that from January 2018, as a result of funding from the Tomar foundation, Barnardos will be delivering our school based programme Roots of Empathy in Cork and growing provision in the Waterford area.

Partnership

We will work in tandem with others in our sector to continue to highlight child homelessness and to examine the scale of hidden homelessness. We will continue to work with Tusla and our other partners to meet the needs of the children and families in the areas where we work and seek to expand to new geographic areas of need.

FINANCIAL REVIEW

The financial outcome for 2017 is set out in the statement of financial activities.

In 2017, the total income for Barnardos was €24.8 million, thanks to our supporters' generosity and the huge commitment of our volunteers and staff.

As our expenditure for the year totalled €25 million, the deficit for the year was €0.2 million. This deficit was planned and represents the increased expenditure on strategic projects that were funded from income received in previous years (i.e. from reserves and a bequest received in late 2016).

In 2017, Barnardos reviewed its accounting policies and practices with regard to grants from the Community Employment schemes that we facilitate and the accounting treatment of Capital Grants. In addition, Governance Costs, which were previously listed as a separate cost category on the face of the financial statements, were reclassified as a support cost item. The primary objective of these changes was to more closely align the policies and practices applied by Barnardos to the requirements of the Charities SORP. These changes have been applied retrospectively to prior periods and overall have resulted in an increase to opening reserves at 1 January 2016 of €3.1 million and the comparative position at 31 December 2016 of €3.2 million. Income and expenditure on charitable activities, creditors

and provisions as presented in the prior period has been restated on a comparable basis.

In addition, during 2017 Barnardos impaired properties whose net book value was €0.6 million (at 31 December 2016) as the economic value of these assets was deemed to be nil. A corresponding provision, in relation to these assets, was released. Accordingly, the net impact of this impairment on reserves is nil.

Income

Total income at €24.8 million is in line with the income levels achieved in 2016. The main movements in Barnardos income streams, during 2017, are outlined in figure 1.

Donations and legacies:

Income from donations and legacies comprises donations from individual donors, corporate donors, trusts and foundations. In 2017, we received €8 million from this income stream. This represents a decrease of 0.4 per cent when compared to 2016. Legacy income fell in 2017 as the 2016 figures included a large legacy of €1m that was generously left to Barnardos. This fall was offset in part by the growth in our Trusts and Foundations income streams.

During 2017, our committed and cash giving income continued to be the largest income stream included in donations and legacies.

Charitable activities:

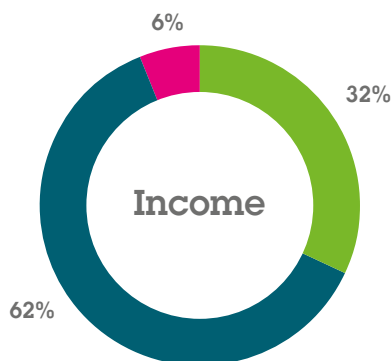
In 2017, Barnardos received a total of €15.3 million in grants from statutory sources. This represents a 0.4 per cent decrease from 2016 levels. Tusla, the Child and Family Agency, was the single largest donor in 2017 - providing €8.2 million or 53 per cent of total statutory grant income.

Other trading activities:

Income from other trading activities increased to €1.5 million in 2017. Included in this figure is retail income of €1.1 million relating to Barnardos' charity shops. Barnardos has seven shops nationwide and as can be seen in note 2 (d) to the financial statements the net contribution from the shops in 2017 was €0.2 million. This represents a decrease of 10 per cent when compared to 2016.

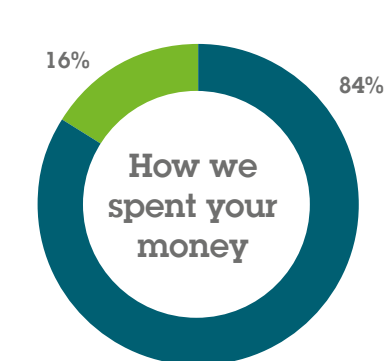
Income from memberships, publications and training increased to €0.3 million in 2017. This represents an increase of 112 per cent when compared to 2016 and is predominately due to the expansion of our training courses.

Figure 1



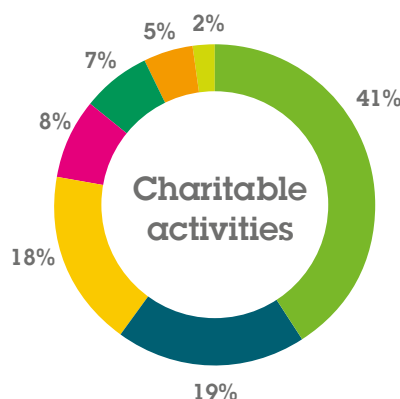
- Donations and legacies
- Charitable activities
- Other trading activities

Figure 2



- Expenditure on Charitable Activities
- Expenditure on Raising Funds

Figure 3



- Family support
- Early years
- Guardian ad litem
- Learning & development
- Other regional services
- Specialist services
- Advocacy & volunteer initiative

Expenditure

Total expenditure at €25 million represents an increase of 7 per cent from 2016. The main movements in expenditure, during 2017, are outlined in figure 2.

Raising funds

The cost of raising funds totalled €4.1 million in 2017. This represents an increase of 6 per cent when compared to 2016 and is primarily due to the strategic investment in fundraising activities in 2017.

Charitable activities

Expenditure on charitable activities, as outlined in figure 3, in 2017 totalled €20.9 million, a 7 per cent increase from 2016. As can be seen in note 3(b) to the financial statements, Family Support and Early Years services account for 60 per cent of our total investment in services.

Support Costs

The total costs in relation to raising funds and charitable activities include attributable support costs. These support costs include the key services of finance, human resources and information technology. These services play a crucial role in providing core organisational support for the delivery of our services.

Our total support costs for 2017 amounted to €1.5 million, an 18 per cent decrease from 2016 levels. However, as can be seen in note 3 (c) to the financial statements, the main reason for this decrease is the release of accruals in 2017. The obligations which gave rise to the inclusion of these accruals in previous financial statements ceased to exist during 2017. Leaving aside this accrual release, support costs increased by two per cent in 2017.

Investments

The overall investment strategy of Barnardos is to ensure that funds not immediately required for operational purposes should be invested with minimum risk for maximum return. At the 31 December 2017, these funds were invested in fixed term interest bearing deposits with a maturity of between 30 and 365 days. In line with the cash holding limits set out in our investment policy, cash and short-

term investments were spread across a number of financial institutions.

Defined Benefit Pension Scheme

Barnardos operates a defined benefit pension scheme, which has been closed to new members since 1999. As set out in note 12 to the financial statements, there was a deficit in the scheme of €0.1 million at the end of 2017. As agreed with the Scheme Trustees, and in line with the funding proposal that was submitted to the Pensions Board in 2011, Barnardos contributed 27 per cent of pensionable salaries (which includes an employee contribution of 6%) plus a fixed monthly contribution of €0.01 million to the scheme in 2017.

Reserves

The Board has the responsibility for establishing an appropriate reserve policy. It is Barnardos policy to retain sufficient reserves to safeguard the continuity of its operations, while committing the maximum possible resources to its current services. The total reserves of €10.8 million at 31 December 2017 falls into two categories:

Restricted funds

Restricted funds represent income received that can only be used for particular purposes. Such purposes are within the overall aims of Barnardos. It is Barnardos policy to fully apply such funds for the purposes for which they were donated as quickly as possible.

Unrestricted funds

Unrestricted funds are funds that have no specific restrictions attached to them but are categorised as follows:

- General unrestricted funds are funds for use at the discretion of the Board in furtherance of the objectives of Barnardos.
- Designated funds represent amounts that Barnardos has, at its discretion, set aside for specific purposes, which would otherwise form part of the general unrestricted funds of the Charity. At the end of 2017, funds had been designated for specific purposes as follows:
 - The carrying value of tangible fixed assets for use by Barnardos less associated capital restrictions.

- Funds set aside to cover the planned deficit on unrestricted funds in 2018.
- The net amount that the Board has agreed to be set aside to ensure that it can protect Barnardos ongoing programme of work.

The Board reviews the level of reserves held periodically. The last review was done in conjunction with the approval of the 2018 budget. At that time it was agreed that the level of reserves held was appropriate and in line with the reserves policy of Barnardos.

Future challenges

In December 2017, the Government notified Barnardos of their decision to establish a national Guardian Ad Litem service within an executive office of the Department of Children and Youth Affairs. As Barnardos is currently the largest and longest established national Guardian ad Litem Service in Ireland, this will result in a fall in income for Barnardos in future years. The impact of this fall in income will be managed through our multiannual budgeting process.

A provision for redundancy costs arising as a result of this decision has been included in the financial statements.

Given our diversified income base, which includes income from public donations and different statutory grants, we are not overly reliant on one income stream. This diversity will continue to provide stability for the charity in the years ahead. As noted in the expenditure section, the Board has also committed extra resources to expand fundraising operations in order to grow our voluntary income.

Going Concern

Based on the results for the year, the year-end financial position and the approved 2018 budget, the Board of Directors believe that Barnardos has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Board continues to adopt the 'going concern' basis in preparing the financial statements.

RISK MANAGEMENT

Barnardos works with children, young people and families experiencing the effects of disadvantage. The nature of this work means that we take on a medium to high level of risk in our core activity. We aim to minimise this through our ongoing risk assessment process and controls, including the need to ensure our work is appropriately resourced, across our identified areas of risk.

A risk management plan is prepared annually and approved by the Audit and Risk Committee and the Board. The plan identifies the key risks to Barnardos and scores these risks by how likely they are to happen and the impact they would have. The plan also identifies the controls already in place to mitigate against each risk, together with actions underway or planned to reduce the level of risk further.

Regular review of the risk management plan informs our strategic planning process and is an integral part of our assurance framework, feeding into the annual Internal Audit Plan. Our Internal Audit Plan ensures that controls in place are checked to see if they are operating effectively and that actions to manage risk have been completed - all findings are reported to the Audit and Risk Committee.

Each area of risk is described in more detail to the right, along with examples of our approach in managing them.

RISK	EXAMPLE OF MITIGATING ACTION
Abuse of a child within our services	<ul style="list-style-type: none"> • Mandatory Child Protection (safeguarding) training and refresher training. • Application of a clear recruitment, referencing and vetting (where appropriate) procedures.
Poor quality of service delivery to children and families	<ul style="list-style-type: none"> • Ongoing staff training and supervision. • Development of an electronic record keeping system (ERK) to ensure that all files are held electronically - this will facilitate improved quantitative analysis of our work.
Insufficient funding	<ul style="list-style-type: none"> • Regular financial planning including budgeting and monitoring of actual income and expenditure. • Ensuring that we have a broad base of fundraising initiatives to avoid over dependence on one source.
Breach of financial controls	<ul style="list-style-type: none"> • Protected disclosures policy is in place to ensure that any instances of fraud can be reported in a confidential manner. • Internal controls are in place (and documented) and are monitored on a regular basis - these include proper segregation of duties, preparation of monthly management accounts, payroll controls, procurement thresholds and monthly balance sheet reconciliations.
Reputational damage	<ul style="list-style-type: none"> • Service Users Comments and Complaints policy (and annual reporting to the Board) is in place. • Press office is in place and there is ongoing monitoring of the media.
Poor business planning	<ul style="list-style-type: none"> • As a small organisation, regular management meetings ensure key personnel have a good knowledge of organisational issues and have the ability to cover key positions on short term basis. • IT disaster procedures are in place in the event of a critical event affecting our IT systems.
Breaching regulation or legislation	<ul style="list-style-type: none"> • Policies are in place that cover the key provisions of the main pieces of legislation that we are obliged to follow - such as Data Protection Act, Employment Law, Lobbying Act, Health and Safety and the Children First Act. • An annual Directors Compliance Statement report is prepared which outlines Barnardos compliance with applicable tax and company law.
Failure to deliver on mission and vision	<ul style="list-style-type: none"> • An experienced management team is in place. • We demonstrate results through evaluations and analysis on our work.

FURTHER INFORMATION

Vetting

Barnardos are fully compliant with the obligations of the National Vetting Bureau (Children and Vulnerable Adults) Act, 2012 which was commenced in April 2016. Barnardos applies Child Protection policies, which are based on Children First Act 2015 and Children First Guidelines 2017, and best practice recruitment policies and procedures.

Accounting Records

The Board Members believe that they have complied with the requirements of Section 281 to 285 of the Companies Act, 2014 with regard to accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of Barnardos are maintained at Barnardos National Office, Christchurch Square, Dublin 8.

Lobbying and Political Contributions

There were no political contributions in 2017 (2016: Nil), and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Barnardos records all lobbying activity and communications engaged in with the Designated Public Officials (DPOs). It has made all the returns and submissions required by the Act.

Post Balance Sheet Events

There have been no events subsequent to the year-end that require any adjustment to or additional disclosure in the 2017 financial statements.

Auditor

The Auditor, KPMG, has agreed to continue in office under Section 383(2) of the Companies Act, 2014. A resolution proposing their re-appointment will be put to the Annual General Meeting.

Directors Compliance Statement

The Directors acknowledge that they are responsible for securing the Company's compliance with its relevant obligations as defined in the Companies Act 2014, and as required by section 225 of that act. They confirm that:

- A compliance policy document has been drawn up that sets out policies that in their opinion are appropriate to the company respecting compliance by the Company with its relevant obligations;
 - Appropriate arrangements or structures are in place that are, in their opinion, designed to secure material compliance with the Company relevant obligations;
- and
- During the financial year, the arrangements or structures referred to above have been reviewed.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Board of Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare financial statements in accordance with The Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and with the Accounting and Reporting by Charities; Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS 102 comprising applicable Company Law.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of the profit or loss of the Company for the year. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The Directors are also responsible for preparing a Directors' report that complies with the requirements of the Companies Act 2014.

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

On behalf of the Board



Gerry Murphy
Treasurer



David Begg
Chairperson

INDEPENDENT AUDITORS' REPORT

to the Members of Barnardos – Republic of Ireland CLG

1. Report on the audit of the financial statements

Opinion

We have audited the financial statements of Barnardos – Republic of Ireland CLG ('the Company') for the year ended 31 December 2017, which comprise the Statement of Financial Activities, Balance Sheet, Cashflow Statement and related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities; Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102. Our audit was conducted in accordance with International Standards on Auditing (Ireland) (ISAs).

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2017 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as applied with regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ((ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our

audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

We have nothing to report on going concern

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report, the financial review and the plans for the future, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information;

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

2. Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 40, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for

INDEPENDENT AUDITORS' REPORT (CONT)

to the Members of Barnardos – Republic of Ireland CLG

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

Auditor's responsibilities for the audit of the financial statements

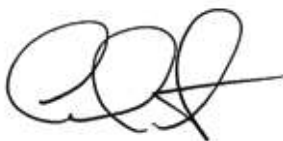
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

A fuller description of our responsibilities is provided on IAASA's website at www.iaasa.ie

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

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

25 April 2018



Colm O'Se
for and on behalf of
KPMG
Chartered Accountants, Statutory
Audit Firm

1 Stokes Place,
St. Stephen's Green
Dublin 2

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2017

		2017	2017	2017	2016
		Unrestricted	Restricted	Total	Restated
	Note	Funds	Funds	Funds	Total
		€000	€000	€000	Funds
					€000
INCOME FROM					
Donations and legacies	2(a)	5,509	2,532	8,041	8,076
Charitable activities	2 (b)	-	15,271	15,271	15,339
Other trading activities	2(c)	1,418	37	1,455	1,346
Investments	2(e)	9	-	9	28
Other	2(f)	-	13	13	2
Total income		6,936	17,853	24,789	24,791
EXPENDITURE ON					
Raising funds	3(a)	3,672	430	4,102	3,873
Charitable activities	3(b)	4,305	16,626	20,931	19,538
Total expenditure		7,977	17,056	25,033	23,411
Net (expenditure)/income for the year		(1,041)	797	(244)	1,380
OTHER RECOGNISED GAINS AND LOSSES					
Actuarial gain/(loss) on defined benefit pension scheme	12(b)	522	-	522	(342)
Net movement in funds		(519)	797	278	1,038
RECONCILIATION OF FUNDS					
Total funds brought forward	13/14	10,558	-	10,558	9,520
Total funds carried forward		10,039	797	10,836	10,558

See notes 1 and 14 for details on restatement of prior year figures.

On behalf of the Board



David Begg
Chairperson



Gerry Murphy
Honorary Treasurer

BALANCE SHEET

as at 31 December 2017

		2017	2017	2016	2016
	Note	€000	€000	Restated €000	Restated €000
FIXED ASSETS					
Tangible assets	6		<u>6,101</u>		<u>6,597</u>
			6,101		6,597
CURRENT ASSETS					
Debtors	7	1,398		1,777	
Investments	8	905		2,363	
Cash at bank and in hand		<u>6,075</u>		<u>5,933</u>	
Total current assets		8,378		10,073	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	9		<u>(2,312)</u>	<u>(3,882)</u>	
Net current assets			<u>6,066</u>	<u>6,191</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES					
			12,167	12,788	
Provision for liabilities	11		<u>(1,186)</u>	<u>(1,465)</u>	
Net assets excluding pension liability			<u>10,981</u>	<u>11,323</u>	
Defined benefit pension scheme liability	12(b)		<u>(145)</u>	<u>(765)</u>	
Total net assets			<u>10,836</u>	<u>10,558</u>	
THE FUNDS OF THE CHARITY					
Unrestricted funds	13		10,039	10,558	
Restricted income fund	13		<u>797</u>	<u>-</u>	
Total Charity funds			<u>10,836</u>	<u>10,558</u>	

See notes 1 and 14 for details on restatement of prior year figures.

On behalf of the Board



David Begg
Chairperson



Gerry Murphy
Honorary Treasurer

CASH FLOW STATEMENT

for the year ended 31 December 2017

	Note	2017 €000	2016 Restated €000
CASH FLOWS FROM OPERATING ACTIVITIES			
Net (expenditure)/income for the year		(244)	1,380
Adjust for profit on disposal of assets and impairment (non cash)			
Depreciation charge	6	396	351
Impairment of tangible fixed assets	6	555	-
Profit on disposal of fixed assets	2(f)	(13)	-
Decrease/(increase) in trade and other debtors	7	379	(775)
Decrease in trade and other creditors	9	(1,570)	(65)
Decrease in provisions for liabilities	11	(279)	(84)
Decrease in pension scheme	12(b)	(98)	(108)
Interest receivable and similar income	2(e)	(9)	(28)
Net cash (expended on)/provided by operating activities		(883)	671
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receivable and similar income	2(e)	9	28
Net movement in investments		1,458	2,296
Acquisition of tangible fixed assets	6	(456)	(374)
Disposal of tangible fixed assets	6	14	-
Net cash provided by investing activities		1,025	1,950
Net cash from financing activities		-	-
Change in cash and cash equivalents in the year		142	2,621
Cash and cash equivalents at the beginning of the year		5,933	3,312
Cash and cash equivalents at the end of the year		6,075	5,933

See notes 1 and 14 for details on restatement of prior year figures.

NOTES

forming part of the financial statements

1. Statement of accounting policies for the year ended 31 December 2017

BASIS OF PREPARATION

The financial statements are prepared in accordance with Financial Reporting Standard 102 (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland.

The Charity has applied the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by section 291(3)(4) of the Companies Act 2014, the Charity has varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheet and Cash Flow Statement. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with sections 4.7, 10.6 and 15.2 of that SORP.

Barnardos Republic of Ireland is a Company Limited by Guarantee (registered number 141526), and is a registered charity (revenue charity number CHY6015, charity registered number 20010027). The Company, as a charity, is exempt from the reporting and disclosure requirements of sections 325(1)(C) and 329 of the Companies Act, 2014. Barnardos meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for pension scheme assets which are measured at fair value. The financial statements have been prepared on a going concern basis (as outlined in the report of the Board on page 37).

The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000.

PRIOR PERIOD ADJUSTMENT

In 2017, the Charity reviewed its accounting policies and practices with regard to a number of items, resulting in revisions in a number of areas. The primary objective of these changes was to more closely align the

policies applied by the Charity to the requirements of the Charities SORP.

- The Charity is involved in a number of Community Employment (CE) schemes which were not previously captured within the financial statements of the Charity. While these CE schemes are generally administered separately to the Charity's core activities, CE scheme income and expenditure is now included in the accounts of the Charity in recognition and to the extent of the economic benefits to the Charity from the related activities. The grant income of the schemes is matched by expenditure incurred on these grants. Consequently, the impact on the reserves of the Charity is nil. Income and expenditure in the prior period has been restated on a comparable basis.
- The Charity's policy with regard to capital grants has been revised to recognise grant income in full as income in the year that the conditions of the grant have been met. Provisions have been made, where appropriate, to reflect restrictions and conditions attaching to certain grants. Previously, capital grants received were initially deferred in the balance sheet and were amortised over the life of the related asset. This change has been applied retrospectively to prior periods and has resulted in a net increase to opening reserves at 1 January 2016 of €3,115k and the net comparative position at 31 December 2016 of €3,217k. Income and expenditure on charitable activities, creditors and provisions as presented in the prior period has been restated on a comparable basis.
- Governance costs, which were previously listed as a separate cost category on the face of the financial statements, have been reclassified as a support cost item. The basis for support cost allocation has been revised from a mixture of a full time equivalent and an expenditure basis to a salary expenditure basis. This was done to bring the allocation basis in line with the basis used in the management accounts.

- Deposits which have a maturity date of less than three months at the year end, are now included in Cash at bank and in hand. These deposits were previously included in Investments. The prior period figures have been restated to reflect this change in classification.

Further details regarding the impact of these adjustments are set out in note 14.

SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

In determining the carrying amounts of certain assets and liabilities, the Board makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The Board's estimates and assumptions are based on historical experience and expectations of future events and are reviewed periodically. Assumptions concerning the future and other estimations, which may result in a material adjustment in the following year, relate to the defined benefit scheme as set out in note 12(b).

INCOME

Income is recognised in the Statement of Financial Activities only when the Charity is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Charity.

Donations and legacies

This income (which consists of monetary donations from the public, corporates, trusts, legacies, major donors and related tax refunds), is recognised in the period the Charity is entitled to the resource, when receipt is probable, and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public, this income is recognised when the donations are received. Legacies are recognised when confirmation of unconditional entitlement to the bequest is received. Tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Grants from corporates, trusts and major donors are recognised on the same basis as grants from statutory sources.

NOTES

forming part of the financial statements (continued)

1. Statement of accounting policies for the year ended 31 December 2017 (continued)

The value for donated goods and services are estimated and included in the period in which they are received, where a reliable basis of valuation exists. In accordance with the Charities SORP, general volunteer time is not recognised.

The costs involved in undertaking valuations of donated goods and services in stock at year end outweigh the benefits to the users of the financial statements. As a result, the full amount recognised as income from donated goods and services are expensed in the year of receipt.

Charitable activities

Income categorised under charitable activities comprises of grants from statutory and other sources.

Grants from statutory and other sources are recognised as income when the Charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreement.

Income due but not yet received at the year end is included in debtors on the balance sheet and funds already received in relation to future years but not yet expended are shown in creditors as deferred income. All statutory grants are treated as restricted income.

Income from other trading activities

Income from other trading activities comprises of retail income from the sale of donated goods through shops and income from memberships, publications and training. Income is recognised net of value added tax (where applicable) and in the case of shops, when ownership of the goods transfers to the customers.

EXPENDITURE

Expenditure is analysed between raising funds and charitable activities. The costs of each activity are separately accumulated, separately disclosed and analysed according to their major components.

Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured.

Communications costs of public

campaigns, together with related salary costs, which are undertaken to meet the dual purposes of raising funds and of promoting awareness of issues related to children, are split between costs of raising funds and costs of charitable activities on an appropriate basis.

Raising funds

Costs of raising funds comprise the costs incurred in fundraising and retail, including the costs of advertising, producing publications, printing and mailing fundraising material, retail related expenses, staff costs and an allocation of support costs. All costs of raising funds are recognised on an accruals basis.

Charitable activities

Resources expended on charitable activities comprise all the resources applied by the Charity in undertaking the work to meet its charitable objectives. These costs include direct costs of undertaking these activities together with the support costs incurred to enable these activities to be undertaken. All costs of charitable activities are recognised on an accruals basis.

Donated goods and services for use in service activities are included in costs of charitable activities in the year in which they are received.

Support costs

Support costs, which cannot be attributed directly to one activity, are allocated to activities in proportion to the estimated support received.

Support costs include human resources, finance, information technology and governance.

Governance costs represent the salaries and direct expenditure incurred on the strategic, as opposed to the day to day management, of the Charity. These include costs related to strategic planning, data protection, audit and costs incurred due to legal and statutory requirements.

TAXATION

No current or deferred taxation arises as the Charity has been granted charitable exemption by the revenue authorities. Irrecoverable value added tax is expensed as incurred.

OPERATING LEASES

Operating lease rentals are charged to the Statement of Financial Activities as incurred.

TANGIBLE FIXED ASSETS

Tangible assets are recognised when a resource is controlled by the Charity as a result of a past event or transaction, it is probable that the expected future economic benefits associated with the asset will flow to the Charity and the historical or fair value can be reliably measured.

Tangible assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the original cost of tangible fixed assets, less their estimated residual value, over their expected useful lives, at the following annual rates:

Freehold and leasehold premises	2% & 4%
Short-hold leases	Period of the lease
Fixtures, fittings and equipment	20%
Computer equipment	20%
Motor vehicles	15%

Depreciation is provided for a full year in the year of acquisition and none in the year of disposal.

Computer equipment comprises non-recurring software costs and expenditure on server upgrades. Other computer hardware purchased after 1 January 2005 is written off in the year of purchase.

STOCK

Unsold donated items (which have been donated to the Charity's shops) are not included in closing stock since their cost is nil and their value is uncertain until sold.

DEBTORS

Debtors are recognised at the settlement amount due after any trade discount offered.

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

Income recognised by the Charity from statutory and institutional sources, but not yet received at year end, is included in debtors.

NOTES

forming part of the financial statements (continued)

1. Statement of accounting policies for the year ended 31 December 2017 (continued)

CASH AT BANK AND IN HAND

Cash at bank and in hand is comprised of cash on deposit at banks requiring less than 3 months' notice of withdrawal. These are carried at amortised cost.

INVESTMENTS

The investment policy of the Charity is to ensure that funds not immediately required for operational purposes are invested in fixed term interest bearing deposits with financial institutions. The Charity aims to get the maximum return on these deposits for the minimum risk.

CREDITORS

Creditors are recognised at their settlement amount after allowing for any trade discounts due.

Funds already received from donors that do not meet the criteria for recognition as income, are shown in creditors, as deferred income.

PROVISIONS

Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

Provisions are recognised at their present value where the time value of money is deemed significant.

PENSION COSTS

Defined contribution scheme

A defined contribution pension scheme is a post-retirement benefit scheme under which the Charity pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts.

Pension benefits for members of this scheme are funded over the employees' period of service by way of contributions which are charged to the Statement of Financial Activities as they become payable.

Defined benefit scheme

A defined benefit scheme is a post-scheme employment benefit scheme other than a defined contribution scheme. The Charity's net obligation in

respect of defined benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. The difference between the fair value of the scheme assets and the actuarially assessed present value of the scheme's liabilities, calculated using the projected unit method, is disclosed as a liability in the balance sheet.

The Charity determines the net interest expense on the net defined benefit liability for the period by applying the discount rate, as determined at the beginning of the annual period, to the net defined benefit liability taking account of changes arising as a result of contributions and benefit payments.

Changes in the net defined benefit liability arising from employee service rendered during the period, net interest on net defined benefit liability, benefit changes, curtailments and settlements during the period are recognised in the Statement of Financial Activities.

Re-measurement of the net defined benefit liability is recognised in other gains and losses in the period in which it occurs.

NOTES

forming part of the financial statements (continued)

2. Income

(a) Donations and Legacies

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Restated
	€000	€000	€000	Total
				€000
Committed & cash giving	3,710	38	3,748	3,678
Corporate, events & schools	1,439	39	1,478	1,453
Trusts & foundations	18	1,926	1,944	958
Legacies	295	-	295	1,489
Major donors	47	54	101	49
Community employment scheme - shops (Note 2(d))	-	430	430	449
Donated goods	-	45	45	-
Total	5,509	2,532	8,041	8,076

See notes 1 and 14 for details on restatement of prior year figures.

Donated goods comprises of computer equipment (€25k) and of food, travel and entertainment vouchers (€20k) which have been distributed to families engaged in our services.

(b) Charitable activities - grants from statutory sources

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Restated
	€000	€000	€000	Total
				€000
Tusla (Child & Family Agency)	-	8,175	8,175	7,915
Service income Guardian ad Litem (GAL)	-	3,304	3,304	3,611
Pobal	-	1,687	1,687	1,778
Health Service Executive	-	890	890	903
City/County Councils	-	201	201	164
Department of Education & Skills	-	139	139	141
Department of Children & Youth Affairs	-	173	173	131
Education & Training Board Ireland	-	46	46	48
Department of Justice	-	38	38	24
Community employment scheme - projects	-	317	317	295
Other fees and grants	-	301	301	329
	-	15,271	15,271	15,339

See notes 1 and 14 for details on restatement of prior year figures.

Further details of income from statutory funders is set out in Appendix 1.

(c) Other trading activities

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Restated
	€000	€000	€000	Total
				€000
Retail income (trading income) (Note 2 (d))	1,112	-	1,112	1,184
Memberships, publications & training	306	37	343	162
	1,418	37	1,455	1,346

See notes 1 and 14 for details on restatement of prior year figures.

NOTES

forming part of the financial statements (continued)

2. Income (continued)

(d) Retail operations - Charity shops

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Restated
	€000	€000	€000	Total
				€000
Retail income (trading income) (Note 2(c))	1,112	-	1,112	1,184
Community employment scheme - shops (Note 2(a))	-	430	430	449
Total Income	1,112	430	1,542	1,633
Less expenses				
Direct retail expenses	(946)	-	(946)	(953)
Community employment scheme expenses	-	(430)	(430)	(449)
Support costs	(11)	-	(11)	(58)
Total expenditure (Note 3(a))	(957)	(430)	(1,387)	(1,460)
Net shop contribution	155	-	155	173

See notes 1 and 14 for details on restatement of prior year figures.

(e) Investments

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	€000	€000	€000	€000
Deposit interest	9	-	9	28

(f) Other

	2017	2017	2017	2016
	Unrestricted	Restricted	Total	Total
	€000	€000	€000	€000
Profit on sale of assets	-	13	13	2

3. Expenditure

(a) Raising funds

	2017	2017	2017	2016
	Direct	Support	Total	Restated
	€000	(note 3(c))	€000	Total
		€000	€000	€000
Committed & cash giving	1,560	88	1,648	1,559
Corporate, events & schools	689	39	728	632
Trusts & foundations	187	10	197	91
Major donors	118	7	125	5
Legacies	16	1	17	126
Sub total	2,570	145	2,715	2,413
Retail (Note 2(d))	1,376	11	1,387	1,460
Total	3,946	156	4,102	3,873

See notes 1 and 14 for details on restatement of prior year figures.

In 2017, €430k (2016: €449k) of expenditure on raising funds was restricted.

NOTES

forming part of the financial statements (continued)

3. Expenditure (continued)

(b) Charitable activities

	2017	2017	2017	2016
	Direct	Support	Total	Restated
	€000	(note 3(c)) €000	€000	Total €000
Family support	8,039	513	8,552	8,075
Early years	3,736	256	3,992	3,647
GAL	3,430	280	3,710	3,339
Learning & development	1,511	91	1,602	1,480
Other regional services (ii)	1,480	90	1,570	1,537
Specialist services (iii)	1,119	71	1,190	1,103
Advocacy & volunteer initiative	293	22	315	357
Total	19,608	1,323	20,931	19,538

See notes 1 and 14 for details on restatement of prior year figures.

- (i) In 2017, €16,626k (2016: €16,340k) of expenditure on charitable funds was restricted.
- (ii) Other regional services include the Area Based Childhood (Better Finglas) Service, Teen Parents, and the Special Needs Service.
- (iii) Specialist services include the Post Adoption Service, Bereavement Counselling Service, Roots of Empathy and Wizard of Words.

(c) Support costs

		2017	2017	2017	2016
	Cost Drivers	Raising Funds €000	Charitable Activities €000	Total €000	Restated Total €000
Human resources	Salary Expenditure	46	391	437	429
Finance	Salary Expenditure	54	457	511	495
Information technology	Salary Expenditure	55	471	526	492
Governance	Salary Expenditure	30	257	287	306
		185	1,576	1,761	1,722
Accrual (release)/provision (i)	Salary Expenditure	(29)	(253)	(282)	92
		156	1,323	1,479	1,814

See notes 1 and 14 for details on restatement of prior year figures.

- (i) During the year, accruals that had been previously recognised in the financial statements were released as the obligations, which gave rise to their inclusion in the accounts, ceased during the year. Included in this figure was a management service charge fee of €190k that was released as the management company in question is now dissolved.
- (ii) In 2017, the Charity changed its support cost allocation basis from a mixture of a full time equivalent and an expenditure basis to a salary expenditure basis.

NOTES

forming part of the financial statements (continued)

4. Staff costs

(a) Costs and numbers

The average monthly number of employees, including part-time staff, but not including volunteers and Community Employment participants, during the year was 419 (2016: 389).

	2017	2016 Restated
	€000	€000
Staff costs		
Wages and salaries	15,014	14,019
Social welfare costs	1,538	1,469
Pension costs	612	578
	17,164	16,066

Pension costs include employer contributions to the defined contribution pension scheme amounting to €500k (2016: €470k). The costs of operating the defined benefit pension scheme are €112k (2016: €108k). The 2016 figures have been restated to include the operating costs of the defined benefit scheme.

	2017 Number	2016 Number
Staff activities are as follows		
Direct charitable activities	325	319
Raising funds	65	43
Support	29	27
	419	389

(b) Salary range

	2017 Number	2016 Number
The number of higher paid employees was		
€60,000 - €70,000	30	23
€70,000 - €80,000	4	7
€80,000 - €90,000	9	5
€90,000 - €100,000	-	2
€100,000 - €110,000	-	1
€110,000 - €120,000	1	1
	44	39

Remuneration includes basic pay and excludes employer pension and PRSI contributions. Barnardos CEO's salary was €117,591 in 2017 (2016: €117,591).

Remuneration, including pension contributions, paid to the Executive Management Team of the Charity (page 65) in 2017 amounted to €588k (2016: €533k).

The CEO and all staff who joined since 1 January 2000, can opt to join the defined contribution pension scheme. The employee contributes a minimum of 4% and the Charity contributes 6% of pensionable pay.

(c) Board member expenses

None of the members of the Board received remuneration for their services. In 2017, one Board member was reimbursed €80 for travel expenses. One Board member was a previous employee of the Charity and is now in receipt of a pension relating to that employment.

NOTES

forming part of the financial statements (continued)

5. Other information

	2017 €000	2016 €000
Auditor's remuneration - statutory audit	30	30
Depreciation	396	351
Operating leases - primarily land and buildings	476	406
Profit on sale of assets	13	2

While Barnardos is a charity and does not incur corporation tax, it does remit significant payroll taxes and incurs a significant cost in irrecoverable VAT.

6. Tangible fixed assets

	Properties €000	Furniture, Fittings and Equipment €000	Computers and Software €000	Motor Vehicles €000	Total €000
Cost					
At 1 January 2017	11,115	1,758	373	447	13,693
Additions	21	34	353	48	456
Disposals	-	-	-	(114)	(114)
At 31 December 2017	11,136	1,792	726	381	14,035
Depreciation					
At 1 January 2017	4,895	1,711	101	389	7,096
Charge for year	206	29	144	17	396
Disposals	-	-	-	(113)	(113)
Impairments	555	-	-	-	555
At 31 December 2017	5,656	1,740	245	293	7,934
Net book value					
At 31 December 2017	5,480	52	481	88	6,101
At 31 December 2016	6,220	47	272	58	6,597

	2017 €000	2016 Restated €000
Freehold and leasehold properties		
Freeholds	3,261	3,326
Long leaseholds (over 50 years)	2,215	2,327
Short leaseholds (50 years and under)	4	567
	5,480	6,220

During 2017, the Charity impaired properties whose net book value was €555k at 31 December 2016 as the economic value of these assets was deemed to be nil. A corresponding capital restriction (in provisions for liabilities), in relation to these assets, was also released following the impairment. Accordingly the net impact of this impairment on reserves is nil. The comparative figures in freehold and leasehold properties have been recategorised following a review of leases.

NOTES

forming part of the financial statements (continued)

7. Debtors

	2017 €000	2016 €000
Trade debtors	1,313	1,688
Other debtors	19	22
Prepayments	66	67
	1,398	1,777

All amounts included within debtors fall due within one year.

8. Investments

	2017 €000	2016 Restated €000
Deposits	905	2,363
	905	2,363

See notes 1 and 14 for details on restatement of prior year figures.

All funds are invested in interest bearing deposits with financial institutions with a notice period greater than 3 months, subject to a maximum maturity of 365 days

9. Creditors: Amounts falling due within one year

	2017 €000	2016 Restated €000
Deferred income (i)	811	2,090
Trade creditors	600	544
Accruals	427	779
PAYE/PRSI creditor	398	384
VAT creditor	9	4
Other creditors	67	81
	2,312	3,882

See notes 1 and 14 for details on restatement of prior year figures.

(i) Movements in deferred income

	2017 Statutory €000	2017 Non-Statutory €000	2017 Total €000	2016 Total €000
Deferred income at 1 January	743	1,347	2,090	2,249
Income deferred in the year	652	159	811	2,090
Deferred income released in the year	(743)	(1,347)	(2,090)	(2,249)
Deferred income at 31 December	652	159	811	2,090

Amounts received from donors, that do not qualify for recognition as income, are included in deferred income.

NOTES

forming part of the financial statements (continued)

10. Financial instruments

The carrying amounts of the financial assets and liabilities include:	2017	2016
	€000	€000
Assets measured at fair value through statement of financial activities	8,312	10,006

Financial assets measured at amortised cost comprise of trade debtors, other debtors, short term investments and cash at bank.

	2017	2016
	€000	€000
Liabilities measured at fair value through statement of financial activities	(1,074)	(1,013)

Financial liabilities measured at amortised cost comprise of trade creditors, PAYE/PRSI creditor, VAT creditor and other creditors.

11. Provision for liabilities

	2017	2017	2017	2016
	Capital	Employment		Restated
	Restrictions	Obligations	Total	Total
	€000	€000	€000	€000
Provisions at 1 January	1,330	135	1,465	1,549
Charged in the year	-	337	337	86
Amortised in the year	(31)	-	(31)	(56)
Released in the year (i)	(585)	-	(585)	(114)
Provisions at 31 December (ii)	714	472	1,186	1,465

See notes 1 and 14 for details on restatement of prior year figures.

Capital restrictions

(i) Released in the year

- Properties whose net book value was €555k (at 31 December 2016) were impaired as the economic value of these assets was deemed to be nil. A corresponding provision in respect of a capital restriction, in relation to these assets, was released in the year.
- €30k relating to a property in Dun Laoghaire was released as it was no longer required.

(ii) At 31 December 2017, provisions have been recognised in respect of restrictions on capital grants as outlined below

- Mulhuddart: Restrictions of €325k on a capital grant from Pobal - National Childcare Investment Programme 2006-2010 becomes repayable, on an amortised basis, if the service is not operated for a minimum of 16 years from December 2009. The amortised balance at 31 December 2017 is €163k.
- Mac Ulliam: Restrictions of €107k on a capital grant from Pobal - National Childcare Investment Programme 2006-2010 becomes repayable, on an amortised basis, if the service is not operated for a minimum of 10 years from July 2008. The amortised balance at 31 December 2017 is €5k.
- Deerpark: Restrictions of €96k on a capital grant from Pobal - National Childcare Investment Programme 2006-2010 becomes repayable if the service is not operated for a minimum of 10 years from July 2010. As funding for the service from this location ceased in 2012, the Charity had to discontinue the related service. Consequently, a provision is in place for the capital restriction on this grant.
- Thurles: €150k becomes repayable to the HSE in the event of the asset being disposed of before 2023.
- Mullingar: €300k becomes repayable to the HSE in the event of the asset being disposed of, unless replaced by a mutually agreed premises.

Employment obligations

In the light of the Government's decision to establish a GAL service within an executive office of the Department of Children and Youth affairs, the Barnardos GAL service will close. Accordingly, a provision has been established for redundancy costs that will arise as a result. In addition, redundancy costs have been provided for other services where the cessation of the funding for these services will arise in 2018.

NOTES

forming part of the financial statements (continued)

12. Pension schemes

The Charity operates two pension schemes. The defined benefit pension scheme is open to employees who joined the Charity prior to the period ending 31 December 1999. This scheme has been closed to new members since that period and was replaced by a defined contribution pension scheme.

(a) Defined contribution pension scheme

The Charity operates a defined contribution pension scheme for all qualifying members of staff. The contributions are paid into a separate fund, the assets of which are invested by independent trustees. The defined contribution pension scheme charge for 2017 was €504k (2016: €461k). Where pension costs are incurred in more than one activity they are apportioned between the related activities based on the staff costs that each activity absorbs. Approximately 68% of defined contribution pension costs are paid from restricted funds.

(b) Defined benefit pension scheme

Contributions to the defined benefit pension scheme are assessed in accordance with the advice of an independent actuary on the basis of triennial valuations using the attained age method. The most recent actuarial valuation was conducted on 1 September 2015. The scheme funding level was 98% on a going concern basis and it had insufficient assets to meet its minimum liability at discontinuance. Therefore the scheme failed to satisfy the statutory minimum funding requirements under the Pensions Act, 1990.

A funding proposal was submitted to the Pensions Board in December 2011 and was designed to enable the defined benefit pension scheme to satisfy the funding standard at 31 December 2018. The recommended contribution rate was 27% of pensionable salaries plus a fixed monthly contribution of €11,700 payable from 1 January 2013 until 31 December 2018. It is the view of our actuaries that the current contributions are adequate, and that the funding proposal is on track. The funding level of the scheme is 99% at 31 December 2017, under the minimum funding standard (MFS) basis.

Movement in deficit during the year	2017	2016
	€000	€000
Deficit in scheme at beginning of year	(765)	(531)
Contributions paid	178	179
Charge in profit & loss	(80)	(71)
Actuarial gain/(loss)	522	(342)
Deficit in scheme at end of year	(145)	(765)

Reconciliation of change in value of scheme liabilities in the year	2017	2016
	€000	€000
Schemes liabilities at start of year	11,953	11,359
Current service cost (net of members contribution)	66	59
Interest on liabilities	184	220
Actual member contributions	11	11
Actuarial (gains)/losses	(269)	669
Change in value of AVCs	8	7
Benefits paid	(487)	(372)
Scheme liabilities at end of year based on end of year assumptions	11,466	11,953

NOTES

forming part of the financial statements (continued)

12. Pension schemes (continued)

Reconciliation of changes in value of assets in the year	2017	2016
	€000	€000
Market value at beginning of year	11,188	10,828
Interest on plan assets	170	208
Actual return less interest on plan assets	253	327
Contributions by the employer	178	179
Contributions by plan members	11	11
Change in value of AVCs	8	7
Benefits paid	(487)	(372)
Market value at end of year	11,321	11,188

The Charity expects to contribute €182k to its defined benefit pension plan in 2018.

The following amounts have been recognised in the statement of financial activities	2017	2016
	€000	€000
Charged to expenditure		
Current service costs	66	59
Other operating costs paid by the employer	32	37
Charged to other finance income		
Interest expense	14	12
Total charge in statement of financial activities	112	108

Fair value of the plan assets

	2017	2017	2016	2016
	Fair value	Fair value	Fair value	Fair value
	€000	%	€000	%
Equities	2,989	26.4%	3,321	29.7%
Debt instruments	3,611	31.9%	4,654	41.6%
Property	487	4.3%	452	4.0%
Cash	57	0.5%	-	0.0%
Other	4,177	36.9%	2,761	24.7%
	11,321	100.0%	11,188	100.0%

NOTES

forming part of the financial statements (continued)

12. Pension schemes (continued)

The financial assumptions used to calculate the scheme liabilities under FRS 102, using the Projected Unit Method are as follows

	2017	2016
Inflation rate	1.30%	1.70%
Discount rate	1.60%	1.55%
Expected rate of salary increases	2.80%	3.20%
Rate of pension increases in payment	0.00%	0.00%
Rate of pension increases in deferment	1.30%	1.70%

It is assumed that scheme members will withdraw on average 12.5% of their fund on retirement (2016: 12.5%). The last full actuarial valuation was performed on 1 September 2015.

Assumptions regarding the future mortality are based on published statistics and mortality tables.

	2017 Years	2016 Years
Longevity at age 65 for current pensioners		
Male	22.4	22.2
Female	24.8	24.7
Longevity at age 65 for members aged 55		
Male	23.7	23.6
Female	25.9	25.8

NOTES

forming part of the financial statements (continued)

13. Funds

(α) Movement in funds

The movement in funds classified in accordance with the Charity's accounting policies are as follows

		Restated Balance 1 Jan 2017 €000	Income €000	Expenditure €000	Other recognised gains and losses €000	Transfers €000	Balance 31 Dec 2017 €000
Unrestricted funds							
General funds	(i)	-	6,936	(7,977)	522	519	-
Designated funds							
	(ii)						
Tangible fixed assets		5,395	-	-	-	88	5,483
Strategic plan investment fund		1,036	-	-	-	(257)	779
Planned budget deficit		-	-	-	-	826	826
Programme continuity fund		4,127	-	-	-	(1,176)	2,951
Total unrestricted funds		10,558	6,936	(7,977)	522	-	10,039
Restricted							
	(iii)						
Learning and development		-	1,307	(722)	-	-	585
Early years		-	2,877	(2,855)	-	-	22
Family support		-	7,425	(7,335)	-	-	90
GAL		-	3,308	(3,308)	-	-	-
Other charitable activities		-	2,506	(2,406)	-	-	100
Raising funds		-	430	(430)	-	-	-
Total restricted reserves		-	17,853	(17,056)	-	-	797
Total Charity funds		10,558	24,789	(25,033)	522	-	10,836

See notes 1 and 14 for details on restatement of prior year figures.

The funds carried forward at 31 December 2017 are:

Unrestricted funds

- (i) General unrestricted funds are for use at the discretion of the Board in furtherance of the objectives of the Charity. Where balances arise at the end of the year, these are generally utilised in the upcoming financial year.
- (ii) Designated funds represent amounts that the Charity has at its discretion set aside for specific purposes, which would otherwise form part of the general reserves of the Charity. At the end of 2017, funds had been designated for specific purposes as follows:
 - The carrying value of tangible fixed assets for use by the Charity less associated capital restrictions.
 - Funds set aside to finance investment in new strategic projects.
 - Funds set aside to cover the expected deficit on unrestricted funds in 2018.
 - The net amount that the Board has agreed to be set aside to ensure that it can protect its ongoing programme of work from unexpected variances in income.

The Charity's policy is to only retain sufficient reserves to safeguard the continuity of its services, thereby committing the maximum possible resources to its current services. The Board reviews the level of reserves held periodically. The last review was done in December 2017 in conjunction with the approval of the 2018 budget. At that time it was agreed that the restricted reserves should be utilised as soon as reasonably possible, and that the 2018 expenditure plans were not expected to move the Charity's unrestricted reserves from the 2017 levels, which are felt to be adequate.

NOTES

forming part of the financial statements (continued)

13. Funds (continued)

Restricted funds

(iii) Restricted funds represent income received that can only be used for particular purposes specified by donors. Such purposes are within the overall aims of the Charity. It is the Charity's policy to fully apply such funds for the purposes for which they were donated.

(b) Analysis of net assets between funds

	Unrestricted Funds €000	Restricted Funds €000	Total Funds €000
Fund balances at 31 December 2017 are represented by			
Tangible fixed assets	6,101	-	6,101
Cash and current asset investments	5,372	1,608	6,980
Debtors, stocks and other current assets	1,398	-	1,398
Creditors, deferred income and provisions	(2,832)	(811)	(3,643)
Total	10,039	797	10,836

14. Prior Year Adjustment

Outlined below is a summary of amounts previously reported in 2016 that have been restated due to the review of accounting policies, as outlined in note 1 and the financial review.

(a) Impact on the Statement of Financial Activities

	2016 €000 (a)	2016 €000 (b)	2016 €000 (c)	2016 €000 (d)	2016 €000 (e)	2016 €000 (f)	2016 €000 Total
Income as previously reported							23,801
Movements							
Donations and legacies (a)/(b)/(c)	449	221	(130)	-	-	-	540
Charitable activities (a)/(b)	295	25	-	-	-	-	320
Other trading activities (c)	-	-	130	-	-	-	130
Subtotal	744	246	-	-	-	-	990
Income as restated							24,791
Expenditure as previously reported							22,523
Movements							
Raising funds (a)/(b)/(d)/(e)	449	9	-	25	(117)	-	366
Charitable activities (a)/(b)/(d)/(e)	295	135	-	201	117	-	748
Governance costs (d)	-	-	-	(226)	-	-	(226)
Subtotal	744	144	-	-	-	-	888
Expenditure as restated							23,411
Surplus previously reported	-	-	-	-	-	-	1,278
Surplus as restated	-	-	-	-	-	-	1,380
Total Movement	-	102	-	-	-	-	102

NOTES

forming part of the financial statements (continued)

(b) Impact on the Balance sheet at 1 January 2016

	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000
	(a)	(b)	(c)	(d)	(e)	(f)	Total
Net assets as previously reported							6,405
Movements							
Cash at bank and in hand (a)	52	-	-	-	-	-	52
Creditors: amounts falling due within one year (a)/(b)	(52)	3,565	-	-	-	-	3,513
Provision for liabilities (b)	-	(450)	-	-	-	-	(450)
Subtotal	-	3,115	-	-	-	-	3,115
Net assets at 1 January 2016 restated							9,520

(c) Impact on the Balance sheet at 31 December 2016

	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000	2016 €000
	(a)	(b)	(c)	(d)	(e)	(f)	Total
Net assets as previously reported							7,341
Movements							
Investments (f)	-	-	-	-	-	(3,937)	(3,937)
Cash at bank and in hand (a)/(f)	38	-	-	-	-	3,937	3,975
Creditors: amounts falling due within one year (a)/(b)	(38)	3,667	-	-	-	-	3,629
Provision for liabilities (b)	-	(450)	-	-	-	-	(450)
Subtotal	-	3,217	-	-	-	-	3,217
Net assets at 31 December 2016 restated							10,558

The following changes took place during the year:

- Community Employment scheme income and expenditure is now included in the accounts of the Charity in recognition of the economic benefits to the Charity from the related activities. This has resulted in the recognition of additional income and expenditure in 2016 of €744k. This additional income and expenditure has been split as follows - donations and legacies €449k and charitable activities €295k.
At 1 January 2016, €52k, and at 31 December 2016, €38k, related to the Community Employment scheme is included in cash at bank and in hand and in creditors.
- Capital grants are now recognised in full, as income, in the year that the conditions of the grant have been met. Previously capital grants were amortised over the life of the relevant asset. This has resulted in the following changes:
Opening Net Assets - decrease in creditors of €3,565k and increase in reserves of €3,565k. In addition restrictions of €450k relating to two grants have been included in provisions. Net change arising of €3,115k.
Closing Net Assets - increase of income in donations and legacies of €221k and in charitable activities of €25k; increase of expenditure in raising funds of €9k and in charitable activities of €135k (as the amortisation charge is no longer being credited to the accounts); decrease in creditors of €3,667k and increase in reserves of €3,667k. In addition restrictions of €450k relating to two grants have been included in provisions. Net change arising of €3,217k.
- Other trading income - memberships, publications and training income of €126k and other donations/fees of €4k, that were previously recognised as donation and legacy income, have been reclassified as other trading activities in line with the Charities SORP.
- Governance costs, which were previously listed as a separate cost category on the face of the financial statements, have been reclassified as a support cost item. This has resulted in an increase of expenditure in raising funds of €25k and in charitable activities of €201k.
- In 2017 the Charity changed its support cost allocation basis from a mixture of a full time equivalent and an expenditure basis to a salary expenditure basis. This was done to bring the allocation basis in line with the basis used in the management accounts. This has resulted in a decrease of expenditure in raising funds of €117k and an increase of expenditure in charitable activities of €117k.
- Deposits in the prior year, of €3.9 million, which had a maturity date of less than three months at the year end, are now included in Cash at bank and in hand. These deposits were previously included in Investments.

NOTES

forming part of the financial statements (continued)

15. Commitments

Operating lease commitments payable during the next twelve months amount to €277k (2016 : €277k) and are payable in relation to leases as follows:

	Motor vehicles €000	Plant and equipment €000	Land and buildings €000	Total €000
Payable within one year	52	44	181	277
Payable within two to five years	25	34	540	599
Payable after five years	-	-	291	291
	77	78	1,012	1,167

16. Related party transactions

Three of the Charity's employees are Directors of the Family Support Limerick Community Employment Scheme CLG. The value of the community employment services received by the charity from this company during 2017 is €296k (2016: €275k).

One employee of the Charity is a Director of the City Amalgamated Community Employment Project CLG. The value of the community employment services received from this company during 2017 is €42k (2016: €42k).

The total amount of donations received from a Trust controlled by a Director during 2017 was €57k (2016: €86k). There were no other donations from Directors in 2017 other than donations in the ordinary course of business of the Charity.

There were no other related party transactions during the year ended 31 December 2017 (31 December 2016: Nil).

17. Legal status of the Charity

In accordance with Section 1180 of the Companies Act, 2014, the Charity is exempt from including the word 'limited' in its name. The Charity is limited by guarantee and has no share capital. At 31 December 2017, there were 42 members (2016: 37), whose guarantee is limited to €1.27 each.

18. Post balance sheet events

There have been no events subsequent to the year-end that require any adjustment to, or additional disclosure in, the 2017 financial statements.

19. Approval of financial statements

The Board approved the financial statements on 25 April 2018.

APPENDIX 1

Reconciliation of incoming resources for charitable activities from statutory sources

	2017 €000	2017 €000	2017 €000	2017 €000	2016 €000
	Opening Balance Restricted	Net Receipts Restricted	Closing Balance Restricted	Total Income Restricted	Total Income Restricted
α. Tusla (Child & Family Agency)					
Tusla (Child & Family Agency) Dublin North East:					
Dublin North City	-	1,476	-	1,476	1,471
Cavan/Monaghan	-	-	-	-	1
Louth/Meath	9	88	(15)	82	84
Tusla (Child & Family Agency) Dublin Mid Leinster:					
Dublin South West/Kildare/West Wicklow	34	672	(37)	669	684
Dublin South Central	43	543	(39)	547	530
Midlands	-	915	(6)	909	900
Dublin South East/Wicklow	16	461	(15)	462	446
Tusla (Child & Family Agency) West:					
Mid West	76	1,624	(29)	1,671	1,569
Donegal	-	85	-	85	-
Tusla (Child & Family Agency) South:					
Cork	50	506	(116)	440	431
Waterford/Wexford	182	773	(110)	845	869
Carlow/Kilkenny/South Tipperary	48	778	-	826	786
Tusla (Child & Family Agency) Other					
Counselling Grant Section	16	175	(28)	163	139
Tusla on behalf of Limerick City Children's Services Committee	19	-	(19)	-	5
Tusla (Child & Family Agency) - Subtotal	493	8,096	(414)	8,175	7,915
b. Pobal					
Pobal - Community Childcare Subvention -					
Department of Children & Youth Affairs:					
Le Cheile Afterschool Service	15	(15)	-	-	30
Loughlinstown Family Centre	-	56	(16)	40	66
Tivoli Family Centre	-	55	(14)	41	72
Brighter Futures, Knocknaheeny Service	-	103	(22)	81	106
Early Years Service, Mullhuddart	-	79	-	79	79
Finglas Early Intervention Service	-	56	(7)	49	38
Millbrook Family Support Services	-	81	(10)	71	82
Thurles Targeted Early Intervention Service	-	95	(26)	69	85
Pobal - Voluntary Childcare Organisations -					
Department of Children & Youth Affairs	-	553	-	553	553
Pobal - Area Based Childhood (Better Finglas)					
Department of Children & Youth Affairs and Atlantic Philanthropies	134	379	(14)	499	495
Pobal - Scheme to Support National Organisations					
Department of Housing, Planning & Local Government	5	90	-	95	84
Pobal - Paul Partnership - Area Based Childhood (Homemaker Service)					
Department of Children & Youth Affairs and Atlantic Philanthropies	22	56	-	78	81
Pobal - NICHE - Area Based Childhood (Brighter Futures, Knocknaheeny)					
Department of Children & Youth Affairs and Atlantic Philanthropies	10	6	-	16	6
Pobal - Early Childhood Care & Education					
Department of Children & Youth Affairs	-	-	-	-	1
Pobal - Dormant Accounts Fund					
Department of Culture, Heritage & the Gaeltacht	-	-	-	-	-
Pobal - Early Years Capital Programme 2017 (Brighter Futures, Knocknaheeny)					
Department of Children & Youth Affairs	-	16	-	16	-
Pobal - subtotal	186	1,610	(109)	1,687	1,778

APPENDIX 1

Reconciliation of incoming resources for charitable activities from statutory sources

	2017 €000	2017 €000	2017 €000	2017 €000	2016 €000
	Opening Balance Restricted	Net Receipts Restricted	Closing Balance Restricted	Total Income Restricted	Total Income Restricted
c. Other statutory funding					
HSE	45	892	(47)	890	903
Education & Training Board Ireland	3	50	(7)	46	48
Councils - City /County	13	191	(3)	201	164
Department of Education and Skills	1	147	(9)	139	141
Department of Children & Youth Affairs	19	217	(63)	173	131
Department of Justice - Commission for the Support of Victims of Crime	-	38	-	38	24
Guardian ad Litem	-	3,304	-	3,304	3,611
Other fees and grants	-	301	-	301	329
Community employment scheme - projects	-	317	-	317	295
Other - subtotal	81	5,457	(129)	5,409	5,646
Total	760	15,163	(652)	15,271	15,339

REFERENCE AND ADMINISTRATIVE DETAILS

Name Barnardos - Republic of Ireland Company Limited by Guarantee (CLG). Barnardos - Republic of Ireland CLG is authorised to use the name Barnardos under licence from Barnardo's United Kingdom.

Registered Office 4 Christchurch Square, Dublin 8

Company Registration No. 141526

Revenue Charity No. CHY6015

Registered Charity No. 20010027

Board Members

David Begg *Chairperson*

Miriam Hughes *Vice Chairperson*

Gerry Murphy *Treasurer*

Grainne Burke

Jane Forman

Helen Kelly

Gary McGann

Phelim O'Leary

John O'Reilly

Alan Crosbie (resigned July 2017)

Sue Lamon-Diver (appointed September 2017)

Louise Crowley (appointed September 2017)

Martin Dobey (appointed September 2017)

Maria Kelly (appointed November 2017)

Trevor Spratt (appointed November 2017)

Company Secretary

Dianne Moore (to July 2017)

Aoife Gleeson (from July 2017)

Executive Management Team

Chief Executive Fergus Finlay

Director of Children's Services Suzanne Connolly

Director of Finance, Governance and IT

Dianne Moore (to May 2017)

Aoife Gleeson (from May 2017)

Director of Fundraising and Marketing

Ruth Guy (to February 2017)

Mary Gamble (from February 2017)

Director of HR and Engagement Jacki Conway

Director of Business Development

Dianne Moore (from May 2017)

Principal Bankers Allied Irish Bank, 7/12 Dame Street, Dublin 2

Principal Solicitors Beauchamps Solicitors, Riverside Two, Sir John Rogerson's Quay, Dublin 2

Auditor KPMG, Chartered Accountants, 1 Stokes Place, St. Stephen's Green, Dublin 2

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