

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

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

DIRECTORS AND OTHER INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Chair	Tom Maher
Treasurer	Orla Cunningham
Directors	Tom Maher Ciairín de Buis (Resigned 21 December 2021) June Tinsley Colm Bryson Catherine Joyce Nita Mishra Michelle Griffin (Resigned 29 October 2021) Karen Hannify (Appointed 25 February 2021) Moninne Griffith (Appointed 6 July 2021) Katie Mannion (Resigned 6 July 2021) Orla Cunningham
Charity Number	CHY 11541
Company registered number	316758
Charity registered number	20031909
Registered office	7 Red Cow Lane Smithfield Dublin 7
Company secretary	Moninne Griffith (Appointed 6 July 2021) Katie Mannion (Resigned 6 July 2021)
Independent auditors	Nexia Smith & Williamson (Ireland) Limited Chartered Accountants & Statutory Audit Firm Paramount Court Corrig Road Sandyford Business Park D18 R9C7
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 Allied Irish Bank 7/12 Dame Street Dublin 2
Solicitors	Shannon & O'Connor Solicitors 26 Upper Pembroke Street Dublin 2

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

CONTENTS

	Page
Directors and Other Information	
Directors' Report	1 - 5
Directors' Responsibilities Statement	6
Independent Auditors' Report on the Financial Statements	7 - 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 38

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

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors present their Directors' Report and the audited Financial Statements of Children's Rights Alliance "the Company" or "the charity" for the year ended 31 December 2021.

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

Objectives and principal activities

Governing Document

The Children's Rights Alliance is a company limited by guarantee and incorporated in the Republic of Ireland under the Companies Act 2014. The Company does not have a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the Company on winding up such amounts as may be required not exceeding one Euro.

The Company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution and is managed by a Board of Directors. The objectives for which the Children's Rights Alliance was established are as follows:

- I. To act as a charity for the benefit of children in Ireland regardless of race, religious belief, gender, family status, sexual orientation, disability, social and economic status, membership of the Traveller Community.
- II. To promote awareness of the United Nations Convention on the Rights of the Child in the Republic of Ireland.
- III. To disseminate information and views on the implications of the Convention on the Rights of the Child.
- IV. To provide and assist in the provision of public education on matters relating to the Convention of the Rights of the Child.
- V. To support and enhance the teaching of a children's rights perspective to all relevant professionals and in all relevant subject areas.
- VI. To promote the relief of poverty among children in Ireland and to raise funds and to help raise funds for any such relief or for charitable purpose.
- VII. To advance the education (including academic, social and physical training) of children in Ireland.
- VIII. To advance the study of, promote research in, and organise study conferences, courses and seminars relating to, children and their rights within Ireland and throughout the world.

The Children's Rights Alliance is a registered charity (CHY 11541) and has complied with its obligations to submit annual returns on its core activities to the Charities Regulator, and is fully compliant with the Charities Regulator Governance Code. This filing was made in September 2021.

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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and principal activities (continued)

Results

The net deficit for the year was €54,166 (2020: surplus €183,130) The net deficit is split between unrestricted surplus of €19,513 (2020: surplus €40,590) and restricted deficit of €73,679 (2020: surplus €142,540).

The unrestricted net surplus related to additional income received and reduced unrestricted expenditure due to Covid -19 in the year 2021 which was not anticipated. The Alliance received additional income from donations and membership fees and the reduction in general overheads due to Covid-19. Unrestricted funds are funds for the used at the discretion of the Board in furtherance of the strategic plan.

The restricted net deficit relates to funding that was received in 2020 and the associated expenditure for the funding happened in 2021. Restricted funds represent income received that can only be used for particular purpose as set out in the funding agreements. If, during the year, the funds received are not fully utilised the balance is represented in the restricted reserve at the year end (see note 21 in the financial statements). The accounting treatment for this is dictated by FRS 102 SORP.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and principal activities (continued)

Principal risk and uncertainties

The Children's Rights Alliance uses its Risk Register to monitor and mitigate risk arising across the full range of its activities. The Risk Register is reviewed on an annual basis by the Financial, Audit and Risk Committee and approved by the Board. The Alliance's Risk Register identifies risks under the following themes: Governance and Regulation, Business and Operational, Human, Financial and Reputational and Political.

The Directors are aware of the key risks to which the company is exposed, in particular those related to the operation and finances of the company and are satisfied that there are appropriate systems in place to address these risks. The Alliance mitigates its core financial and operational risks as follows:

- Continually monitors the level of activity, prepares and monitors its budgets, targets and projections;
- Internal/operational control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- Puts an agreement in place with an IT provider to put an IT security system in place that mitigates against ICT risks;
- Has a policy of maintaining reserves of six months' operational expenditure, which allows the company to meet its statutory obligations. The company has developed a strategic plan which will allow for diversification of future funding and activities in order to minimise liquidity risk;
- Closely monitors emerging changes to regulations and legislation on an ongoing basis;
- Ensures that staff and board members of the organisation have the required training to maintain appropriate governance levels;
- Has minimal currency risk and credit risk. The company has no interest rate risk due to the fact that the company has no borrowings;
- Continues to adopt best practices in order to mitigate against reputational risk; and
- Ensures that there are sufficient staffing levels to avoid staff burnout.

The Alliance has carried out a risk assessment on the internal environment and has put mitigating factors in place, restrictions on working in the office that respect social distancing. The organisation also examined the impact of Covid-19 on 7 Red Cow Lane (the building that it owns with EPIC) and again put measures in place to protect building users. The principal risk for the Alliance going forward is to ensure that the team can operate effectively working from home as well as in the office once social distancing restrictions are lifted. The latter will involve an investment in office works to ensure effective partitioning. Another principal risk is the funding environment in 2021 and 2022 which will mean that funding sources could be seriously diminished following the impact of the economic shutdown. In order to manage this risk, the Alliance will need to expand the capacity of the team to invest in and drive fundraising.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administration Details

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

Tom Maher
Orla Cunningham
Ciairín de Buis (resigned 21/12/2021)
June Tinsley
Colm Bryson
Catherine Joyce
Nita Mishra
Michelle Griffin (resigned 29/10/2021)
Karen Hannify (appointed 25/02/2021)
Moninne Griffith (appointed 06/07/2021)
Katie Mannion (resigned 06/07/2021)

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

Chief Executive	Tanya Ward
Head of Governance and Finance	Theresa Burke

Exemption from Disclosure

The charity has availed of no exemptions. It has disclosed all relevant information.

Funds held as custodian trustee on behalf of others

The charity does not hold any funds or other assets by way of custodian arrangement.

Events after the end of the financial year

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

Research and Development

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

Political donations

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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administration Details (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the charity's premises, 7 Red Cow Lane, Smithfield, Dublin 7.

Directors' compliance statement

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

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

Statement of relevant audit information

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

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

Auditors

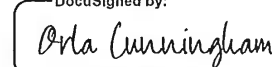
The auditors, Nexia Smith & Williamson (Ireland) Limited, have indicated their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

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

DocuSigned by:

E43DE89691BB4AC...

Tom Maher
Director

DocuSigned by:

86116205EAC3409...

Orla Cunningham
Director

Date: 10th May 2022

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the result of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the company's financial statements and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

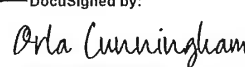
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

DocuSigned by:

E43DE89691BB4AC...

Tom Maher
Director

DocuSigned by:

86116205EAC3409...

Orla Cunningham
Director

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

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

Opinion

We have audited the financial statements of Children's Rights Alliance - Republic of Ireland for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland". In applying that framework the Directors have elected to have regard to the Statement of Recommended Practice applicable to Charities ("SORP 2019").

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as applied with regard to the Charities SORP; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

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

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

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report and Financial Statements, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report is consistent with the financial statements;
- the Directors' Report has been prepared in accordance with applicable legal requirements;
- we have obtained all the information and explanations which we consider necessary for the purposes of our audit; and
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

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

Respective responsibilities

Responsibilities of Directors for the financial statements

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

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

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

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

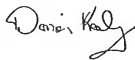
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <http://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

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

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



Damien Kealy
for and on behalf of
Nexia Smith & Williamson (Ireland) Limited
Chartered Accountants & Statutory Audit Firm
Paramount Court
Corrig Road
Sandyford Business Park
D18 R9C7

Date: 23/05/2022

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income and Endowments from:					
Donations and fundraising income	3	82,988	-	82,988	64,029
Charitable activities	4	-	328,956	328,956	312,598
Other funding	5	20,300	293,981	314,281	550,540
Investment income	6	42,328	-	42,328	43,057
Total income		145,616	622,937	768,553	970,224
Expenditure on:					
Raising funds	8	19	47,731	47,750	78,312
Charitable activities		126,093	648,876	774,969	708,782
Total expenditure		126,112	696,607	822,719	787,094
Net movement in funds		19,504	(73,670)	(54,166)	183,130
Reconciliation of funds:					
Total funds brought forward		723,499	287,333	1,010,832	827,702
Net movement in funds		19,504	(73,670)	(54,166)	183,130
Total funds carried forward		743,003	213,663	956,666	1,010,832

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


The notes on pages 13 to 38 form part of these financial statements.

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

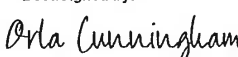
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	12	290,705	301,347
Investments	13	50,000	50,000
		<u>340,705</u>	<u>351,347</u>
Current assets			
Debtors	14	236,482	157,272
Cash at bank and in hand		885,757	834,575
		<u>1,122,239</u>	<u>991,847</u>
Creditors: amounts falling due within one year	16	<u>(346,270)</u>	<u>(287,371)</u>
Net current assets		<u>775,969</u>	<u>704,476</u>
Total assets less current liabilities		<u>1,116,674</u>	<u>1,055,823</u>
Creditors: amounts falling due after more than one year	17	<u>(160,008)</u>	<u>(44,991)</u>
Net assets excluding pension asset		<u>956,666</u>	<u>1,010,832</u>
Total net assets		<u><u>956,666</u></u>	<u><u>1,010,832</u></u>
Charity funds			
Restricted funds	21	213,663	287,333
Unrestricted funds	21	743,003	723,499
Total funds		<u><u>956,666</u></u>	<u><u>1,010,832</u></u>

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

DocuSigned by:

 E43DE89691BB4AC...

Tom Maher
 Director

DocuSigned by:

 86116205EAC3409...

Orla Cunningham
 Director

The notes on pages 13 to 38 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Surplus for the year	(63,666)	183,130
Depreciation of property, plant and equipment	17,223	16,388
Investment income	(42,328)	(59)
(Increase)/decrease in debtors	(80,734)	201,379
Increase/(decrease) in creditors	185,226	(284,567)
Net cash used in operating activities	15,721	116,271
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,581)	(4,742)
Investment income	42,328	59
Net cash inflow brought forward	51,468	111,588
Cash flows from financing activities		
Repayments of short term credit arrangements	(286)	-
Net cash (used in)/provided by financing activities	(286)	-
Change in cash and cash equivalents in the year	51,182	111,588
Cash and cash equivalents at the beginning of the year	834,575	722,987
Cash and cash equivalents at the end of the year	885,757	834,575

The notes on pages 13 to 38 form part of these financial statements

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Children's Rights Alliance - Republic of Ireland for the financial year ended 31 December 2021.

Children's Rights Alliance - Republic of Ireland is a charity Limited by Guarantee and not having a share capital, incorporated in the Republic of Ireland. The Registered Office is 7 Red Cow Lane, Smithfield, Dublin 7, which is also the principal place of business of the charity, The nature of the charity's operations and its principal activities are set out in the Directors' Report.

2. Accounting policies

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

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice - Charities SORP (FRS 102), "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014, except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291(5) of the Companies Act 2014.

2.2 Functional currency

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

2.3 Fund accounting

Restricted funds

Restricted funds are to be used for the specified purposes as laid down by the donor/grantor. Expenditure which meets these criteria is allocated to the fund.

Unrestricted funds

General funds represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income is categorised under the following headings:

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

Donation and legacies

Donations and fundraising income

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

Membership fees

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

Income from charitable activities

Grants and other funding

The charity receives government grants in respect of certain projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred income.

Investment income

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

Donated services and facilities

Where practicable, donations of goods and services are included in donations in the financial statements at their fair value. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh the benefits, then the income and associated expenditure is not recognised.

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

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

No amount is included in the financial statements for volunteer time as the organisation would not otherwise have paid for this time. There were no donated services and facilities during the year ended 31 December 2021.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure.

Costs of raising funds

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

Expenditure on charitable activities

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

Other expenditure

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

Allocation of support costs

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

Retirement benefit costs

On completion of a probationary period of six months, the company pays a 5 or 10 percent employer pension contribution into a personal retirement savings account (PRSA) of its employees, depending on the employees contract of employment. Retirement benefit contributions in respect of the scheme for employees are charged to the income and expenditure account as they become payable.

2.6 Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following basis:

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

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the income and expenditure reserve.

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

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

2.7 Trade and other debtors

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

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

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

2.8 Cash at bank and in hand

Cash consists of cash on hand and demand deposits.

2.9 Trade and other creditors

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.10 Deferred income

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

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

2.11 Financial instruments

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

2.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. The charity does not allow annual leave to carry forward and as such no provision is required in the financial statements.

2.13 Taxation

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.14 Critical accounting estimates and areas of judgment

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

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

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

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

(b) Income recognition

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

2.15 Comparative figures

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 €	Total funds 2021 €
Donations		
-Membership Fees	72,045	72,045
-Donations in Kind	10,943	10,943
	-	-
	<u>82,988</u>	<u>82,988</u>
	<u><u>82,988</u></u>	<u><u>82,988</u></u>
	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Donations		
-Membership Fees	61,488	61,488
-Donations in Kind	1,187	1,187
-Training	1,354	1,354
	-	-
	<u>64,029</u>	<u>64,029</u>
	<u><u>64,029</u></u>	<u><u>64,029</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

	Restricted funds 2021 €	Total funds 2021 €
-DRCD/Pobal	89,982	89,982
-DRCD/Social Partnership	18,840	18,840
-DCEDIY	180,000	180,000
-Department of Foreign Affairs	-	-
-Tusla	40,134	40,134
	<u>328,956</u>	<u>328,956</u>
	<i>Restricted funds 2020 €</i>	<i>Total funds 2020 €</i>
-DRCD/Pobal	89,982	89,982
-DRCD/Social Partnership	18,840	18,840
-DCEDIY	184,200	184,200
-Department of Foreign Affairs	3,000	3,000
-Tusla	16,576	16,576
	<u>312,598</u>	<u>312,598</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Community Foundation of Ireland	20,000	229,981	249,981
Catherine McGuinness Fellowship	100	11,000	11,100
Other fundraising income	200	-	200
Irish Human Rights and Equality Commission	-	19,000	19,000
Rethink Ireland	-	34,000	34,000
	<u>20,300</u>	<u>293,981</u>	<u>314,281</u>
	<u>20,300</u>	<u>293,981</u>	<u>314,281</u>
	<i>Unrestricted funds 2020 €</i>	<i>Restricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Tomar Trust	-	188,462	188,462
KHF (Early Years' Grant)	-	21,882	21,882
Community Foundation of Ireland	-	17,750	17,750
Catherine McGuinness Fellowship	-	11,000	11,000
Covid-19 Response - Food Poverty	-	187,650	187,650
Other fundraising income	200	-	200
Eurochild	-	16,500	16,500
Access to Justice	-	107,096	107,096
Rethink Ireland	-	-	-
	<u>200</u>	<u>550,340</u>	<u>550,540</u>
	<u>200</u>	<u>550,340</u>	<u>550,540</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Investment income

	Unrestricted funds 2021 €	Total funds 2021 €
Rental and Management fee income	42,310	42,310
Interest Received	18	18
	<u>42,328</u>	<u>42,328</u>
	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Rental and Management fee income	42,998	42,998
Interest Received	59	59
	<u>43,057</u>	<u>43,057</u>

7. Going concern

The Trustees have carefully considered the impact of Covid-19, noting the widespread disruption to normal activities and the uncertainty over the duration of this disruption.

The organisation has cash and cash equivalents of €885,757 at the 31 December 2021. The Directors have considered available resources and have also considered the availability of future funding and the support of its funders. The Directors are in a position to manage the activities of the organisation such that existing funds available to the Trustees together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statement.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Cost of raising funds

Fundraising trading expenses

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Direct staff costs	19	47,731	47,750

	<i>Unrestricted funds 2020 €</i>	<i>Restricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Direct staff costs	76	78,236	78,312

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Analysis of expenditure by activities

	Direct staff costs 2021 €	Support costs 2021 €	Total funds 2021 €
AIM 1	471,028	77,472	548,500
AIM 2	75,270	946	76,216
AIM 3	10,936	6,193	17,129
AIM 4	25,610	-	25,610
AIM 5	18,497	-	18,497
AIM 6	56,087	32,930	89,017
	<u>657,428</u>	<u>117,541</u>	<u>774,969</u>

	<i>Direct staff Costs 2020 €</i>	<i>Support costs 2020 €</i>	<i>Total funds 2020 €</i>
AIM 1	357,661	69,995	427,656
AIM 2	28,823	-	28,823
AIM 3	183,567	-	183,567
AIM 4	20,868	-	20,868
AIM 5	367	-	367
AIM 6	14,188	33,313	47,501
	<u>605,474</u>	<u>103,308</u>	<u>708,782</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

AIM 1 - Using the law to give meaningful effect to children's rights

AIM 2 - Shaping national policy to give meaningful effect to children's rights

AIM 3 - Investing in children early and building political support for public services

AIM 4 - Promote access to child - friendly justice

AIM 5 - Spotlight on serious children's rights violations, including refugee children

AIM 6 - Strong membership and people, systems, structures, procedures and resources to delivery strategy

Support costs

	AIM 1	AIM 2	AIM 3	AIM 4	AIM 5	AIM 6	Total Funds 2021	Total Funds 2020
	€	€	€	€	€	€	€	€
Salaries & office costs	4,817	38,538	4,817	24,086	4,817	19,269	96,344	109,032
Office expenses	2,275	18,201	2,275	11,376	2,275	9,101	45,503	32,450
IT support costs	564	4,509	564	2,818	564	2,255	11,273	10,308
Depreciation & maintenance	861	6,888	861	4,305	861	3,444	17,219	16,388
Professional fees	723	5,780	723	3,613	723	2,890	14,450	6,869
Governance costs	656	5,245	656	3,278	656	2,623	13,114	10,671
	<u>9,895</u>	<u>79,161</u>	<u>9,895</u>	<u>49,476</u>	<u>9,895</u>	<u>39,581</u>	<u>197,093</u>	<u>185,718</u>
Unrestricted							59,769	59,769
Restricted							125,949	125,949
							<u>185,718</u>	<u>185,718</u>

Allocation of Support Costs

Salaries and staff costs are actual per each of the aims. The remaining support costs have been apportioned as follows : AIM 1- 5%, AIM 2- 40%, AIM 3- 5%, AIM 4- 25%, AIM 5- 5% and AIM 6- 20%.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Governance costs

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Audit Fee	8,114	-	8,114	5,228
Annual Report & AGM	5,000	-	5,000	5,000
Board Meetings	-	-	-	443
	<u>13,114</u>	<u>0</u>	<u>13,114</u>	<u>11,822</u>
Unrestricted				11,822
Restricted				-
Total				<u><u>11,822</u></u>

10. Directors' remuneration and key management compensation

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

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

Key Management personnel includes the Chief Executive. The Chief Executive's salary for the year was €85,985 excluding Employer PRSI (2020: €85,980). In addition, 10 percent of the salary was paid as employer contributions into a personal retirement saving account (PRSA).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Staff costs

	2021 €	2020 €
Wages and salaries	437,538	384,976
Social security costs	47,740	43,620
Pension costs	32,930	33,313
	<u>518,208</u>	<u>461,909</u>

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

The average number of persons employed by the Company (excluding directors) during the year was as follows:

	2021 No.	2020 No.
Administration	4	3
Policy & Research	5	5
Communication and research	3	3
	<u>12</u>	<u>11</u>

The number of higher paid employees was:

	2021 No.	2020 (restated) No.
In the band €60,001 - €70,000	-	1
In the band €90,001 - €100,000	1	1

Salary includes Gross salary and PRSI but does not include pension costs.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2021	309,469	73,746	28,332	411,547
Additions	-	-	6,581	6,581
At 31 December 2021	<u>309,469</u>	<u>73,746</u>	<u>34,913</u>	<u>418,128</u>
Depreciation				
At 1 January 2021	37,131	59,741	13,328	110,200
Charge for the year	6,189	4,791	6,243	17,223
At 31 December 2021	<u>43,320</u>	<u>64,532</u>	<u>19,571</u>	<u>127,423</u>
Net book value				
At 31 December 2021	<u>266,149</u>	<u>9,214</u>	<u>15,342</u>	<u>290,705</u>
At 31 December 2020	<u>272,338</u>	<u>14,005</u>	<u>15,004</u>	<u>301,347</u>

The directors have considered the value of fixed assets as at 31 December 2021 and they provide for impairment if necessary. There is no impairment required in 2021 (2020: €Nil).

13. Financial fixed assets

	Unlisted investments €
Cost or valuation	
At 1 January 2021	50,000
At 31 December 2021	<u>50,000</u>
Net book value	
At 31 December 2021	<u>50,000</u>
At 31 December 2020	<u>50,000</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Debtors

	2021 €	2020 €
Due after more than one year		
Trade debtors	80,004	44,991
	<u>80,004</u>	<u>44,991</u>
Due within one year		
Trade debtors	154,803	110,782
Prepayments and accrued income	1,675	1,499
	<u>236,482</u>	<u>157,272</u>

15. Components of cash and cash equivalents

	2021 €	2020 €
Cash at bank and in hand	<u>885,757</u>	<u>834,575</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Bank overdrafts	314	600
Trade creditors	31,399	955
Other taxation and social security	12,669	10,612
Other creditors	8,716	745
Accruals	63,370	17,217
Deferred income	229,802	257,242
	<u>346,270</u>	<u>287,371</u>

Included in deferred income for 2021 are:

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

Included in deferred income for 2020 are:

1. Department of Rural and Community Development - Pobal, in the amount of €134,990 to cover future staff costs of the Alliance covering period July 2019 to July 2022.
2. Irish Human Rights and Equality Commission grant for the year 2021 in the amount of €19,000.
3. Community Foundation for Ireland grant for the year 2021 in the amount of €15,000.
4. Community Foundation for Ireland - RTE Comic Relief grant for the year 2021 in the amount of €133,243.

17. Creditors: Amounts falling due after more than one year

	2021	2020
	€	€
Deferred income	<u>160,008</u>	<u>44,991</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

18. Charity funds

	Accumulated Funds €
At 1 January 2021	1,010,832
Deficit for the year	(54,166)
At 31 December 2021	956,666

19. Government grants

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

a) Name of Grantor	b) Actual Name of each Individual Grant	c) Purpose for which funds are applied	d) Amount and Term of the total grant awarded	e) The amount of the grant taken to final income in the financial statement	f) Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future instalments
Tusla	Support for parents with Children in Care.	The development of a framework for a national pilot for a service to parents with children in the care system.	€17,233 for the year 2021	€17,233	Research Paper completed and tender process completed. No Capital Expenditure
Tusla	Know Your Rights Training	Training of Tusla team on know your rights	€15,902	€15,902	Completion of six training session online for Tusla. No Capital Expenditure.
Tusla	Support for research on family support models for refugees	Research on family support models for refugees	€7,000 for the year 2021	€7,000	No Capital Expenditure.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Department of Children, Equality, Disability, Integration and Youth	<p>1. Support in the coordination of activities relating to community and voluntary sector as they relate to consultative and development process for the successor Framework to Better Outcomes, Brighter Future and the implementation process thereafter.</p> <p>2. Consolidate and enhance children's rights and entitlements through engagement with frontline services and through the successor Framework to Better Outcomes, Brighter Futures.</p> <p>3. Facilitate consultations and events on children's issues with key groupings as needs arise during the consultative and development phase of the successor Framework to Better Outcomes, Brighter Futures and implementation thereafter. This work will be undertake in line with the 'National Implementation Framework for Children and Young People's Participation in Decision Making to facilitate consultation with Children represented by CRA member organisation where required. This facility would be provided to inform the work of the implementation structures of the new Framework from the Consortium level through to Children and Young People's Service</p>	Salaries & Wages, Communication and Strategic Planning	€180,000 January to December 2021	€180,000	Agreed workplan submitted and quarterly reports submitted during the year. No Capital grant received.
---	---	--	--	----------	---

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Committees.				
	4. Agree a workplan with representative from the units in DCEDIY Child Policy and Tusla Governance Division early in 2021.				
	5. Progression of activities in line with agreed work plan				
Department of Rural and Community Development	Social Partnership related Funding for the Community and Voluntary Pillar 2021	Salaries & Wages	€18,840	€18,840	Annual Report and Application submitted each year. No capital grant received.
			Term : January to December 2021		
Department of Rural and Community Development	Scheme to Support National Organisations in the Community & Voluntary Sector (SSNO).	Salaries & Wages	€269,946	€89,982	SSNO Expenditure reports are submitted every 6 months, as set out in Agreement. Additional reports submitted at certain intervals. No capital grant received.
			Term : July 2019 to June 2022		

g) Employee Benefits, excluding Employer Pension Costs

We do not provide any employee benefits other than Employer Pension contributions.

Overall figure for Total Employer Pension
€32,412

20. Membership

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

Every member is liable for the debts and liabilities of the company in the event of a winding up, for such amounts as may be required but not exceeding €1 each. The total number of member organisations at 31 December 2021 was 139 full-time members and 57 individual members (31 December 2020: 119 full-time members 48 individual members).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

21. Statement of funds

Statement of funds - current year

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

21. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	€	€	€	€
Unrestricted funds				
General Funds - all funds	682,909	107,286	(66,696)	723,499
Restricted funds				
DCEDIY - Core Funding	-	180,000	(180,000)	-
DCYA - Child refugee research	1,502	-	(410)	1,092
DCEDIY - Child Poverty Research	-	4,200	(4,200)	-
Tusla - Refugee Research Project	-	16,576	(16,576)	-
Tusla - Support Parents with Children in Care	25,295	-	(60)	25,235
Community Foundation for Ireland	5,116	-	-	5,116
Community Foundation for Ireland - (Programme for Government	-	17,750	(14,215)	3,535
Communicating Europe Initiative 2019	6,000	-	(5,981)	19
Communicating Europe Initiative 2020	-	3,000	-	3,000
Katharine Howard Foundation (Early Years Grant)	-	21,882	(21,882)	-
Catherine McGuinness Fellowship	9,803	11,000	(10,389)	10,414
Access to Justice	30,134	107,096	(45,254)	91,976
Tomar Trust	66,941	188,462	(125,445)	129,958
SSNO	-	89,982	(89,982)	-
Social Partnership	-	18,840	(18,840)	-
Covid 19 Response	-	187,650	(181,275)	6,375
Eurochild - Child Guarantee Event	-	4,500	(4,458)	42
Eurochild - Early Childhood Development	-	12,000	(1,429)	10,571
	<u>144,791</u>	<u>862,938</u>	<u>(720,396)</u>	<u>287,333</u>
Total of funds	<u><u>827,700</u></u>	<u><u>970,224</u></u>	<u><u>(787,092)</u></u>	<u><u>1,010,832</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Statement of Funds for the current year for the Community Foundation for Ireland is as follows

Current Year	01/01/2021	Income	Expenditure	Transfer	31/12/2021
	€	€	€	€	€
Community Foundation for Ireland - (Child Refugee Project)	25,235	-	(13,019)	-	12,216
Community Foundation for Ireland - (Comic relief)	5,116	-	-	-	5,116
Community Foundation for Ireland - Programme for Government (Online Safety)	3,535	-	(1,589)	-	1,946
Community Foundation for Ireland - RTE Comic Relief	-	133,244	(111,314)	-	21,930
Community Foundation for Ireland - Reduced School Hours	-	15,000	(14,014)	-	986
Community Foundation for Ireland - Get Schools Back	-	40,000	(39,087)	-	913
Community Foundation for Ireland & Social Change Initiative - All Island Approach)	-	39,000	(27,000)	-	12,000
Community Foundation for Ireland - Ending Food Poverty	-	2,737	(2,736)	-	1
	<u>33,886</u>	<u>229,981</u>	<u>208,757</u>	<u>-</u>	<u>55,110</u>

22. Summary of Unrestricted Fund movement

	2021	2020
	€	€
(Deficit)/Surplus for the year	(54,156)	40,590
Opening members' funds	723,499	682,909
Closing member's funds	<u>669,343</u>	<u>723,499</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

23. Financial instruments

	2021	2020
	€	€
Financial assets		
Financial assets measured at fair value through profit or loss	885,757	834,575
Financial assets measured at amortised cost	284,807	205,773
	1,170,564	1,040,348
	1,170,564	1,040,348
	2021	2020
	€	€
Financial liabilities		
Financial liabilities measured at amortised cost	428,965	332,362
	428,965	332,362
	428,965	332,362

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

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

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

24. Capital commitments

There were no capital commitments given by the company as at 31 December 2021 which require disclosure (2020: €Nil)

25. Operating lease commitments

The Company had no commitments under non-cancellable operating leases at 31 December 2021 (2020: €2,208).

26. Contingent liabilities

There were no contingent liabilities as at 31 December 2021 (2020: Nil).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

27. Related party transactions

On 18 December 2014, the Children's Rights Alliance entered into a contract together with Empowering Young People in Care Limited [EPIC] to jointly purchase a property at 7 Red Cow Lane, Smithfield, Dublin 7. EPIC and the Children's Rights Alliance jointly owns this property and during 2016, jointly agreed to lease space to charitable organisations.

The Katharine Howard Foundation [KHF] was a member and funder for the Children's Rights Alliance and is also a joint tenant to EPIC and the Children's Rights Alliance and occupies the fourth floor.

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

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

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

There were no related party transactions with Directors.

28. Post balance sheet events

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

29. Approval of financial statements

The financial statements were approved by the Board of Directors on 10th May 2022.