

**THE IRISH SOCIETY FOR THE PREVENTION
OF CRUELTY TO CHILDREN
Report and Financial Statements
for the period ended
30 September 2018**

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

REPORT AND FINANCIAL STATEMENTS 2018

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THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

Turlough Galvin (Chairperson)
Patrick Barr
JP Donnelly
Mary Forde
Sally Goodwin

Declan Hughes
Grace Kelly
Noel Kelly
Donal Quinn

PRESIDENT

Caroline Downey

SECRETARY AND REGISTERED OFFICE

Mary Forde
29 Lower Baggot Street
Dublin 2

CHARITY REGISTRATION NUMBER

20007225

CHY NUMBER

CHY 5102

COMPANY REGISTRATION NUMBER

15958

AUDITORS

Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

SOLICITORS

Beauchamps
Riverside Two
Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2

BANKERS

Bank of Ireland
2 College Green
Dublin 2

AIB
62 St. Brigid's Road
Artane
Dublin 5

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

CHAIRPERSON'S FOREWORD

I am pleased to present the Annual Report and Financial Statements of The Irish Society for the Prevention of Cruelty to Children (ISPCC) for the period January to September 2018.

This report pertains to a period of less than one year as a decision was taken to commence the ISPCC's new financial year in October of 2018, in order that it would commence at the beginning of the most significant quarter for income.

In preparing the Annual Report and Financial Statements, the Board seeks to demonstrate clearly the activities of the organisation, its impacts and benefits, and how it organises and funds its operations in line with principles of good corporate governance and transparency.

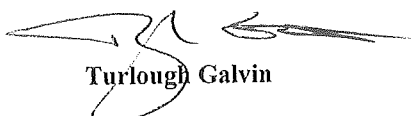
This is the fourth year in which the Board presents the organisation's accounts according to the Charities SORP – the Statement of Recommended Practice – demonstrating that the organisation has adopted internationally recognised standards of practice in its financial accounting.

The ISPCC is a well-known organisation with a strong reputation for excellent services and high standards. This reputation, while deserved, is a valuable asset to the organisation and enables it to be effective in advocating for change to impact positively on the lives of children in Ireland. The Board is conscious of the trust placed by children, their families, and members of the public and other stakeholders in the ISPCC and seeks to ensure that all appropriate standards are met by the organisation.

The majority of the organisation's funding is derived from donations. First, from members of the public who provide enormous financial support to the organisation through participating in a range of fundraising events and initiatives, and second from the generosity of the corporate partners who choose the ISPCC as their charity partner. The organisation depends on this support, and values greatly each donation it receives. Our largest partner, Vodafone, contributed significantly to the organisation, and enabled us to progress the re-development of Childline's online service.

We are also grateful to Tusla, the Department of Children and Youth Affairs, the National Office for Suicide Prevention, the National Drugs Taskforce and a range of other statutory bodies that have partnered with us in the period January – September 2018.

Thank you to all of the volunteers and staff of the ISPCC, who work with dedication and determination every day to enhance the lives and futures of children and young people in Ireland. I am grateful too to all of my colleagues on the Board who created time and space to assist each other, to the President of the ISPCC for her outstanding generosity to the work of the ISPCC, to the ISPCC's Children's Advisory Committees and to all of our partners and supporters, for their commitment and hard work to make the protection of children a national priority.



Turlough Galvin
Chairperson

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

CEO'S FOREWORD

Welcome to the ISPCC's Annual Report for the period January – September 2018. The past nine months have seen many important milestones for children in Ireland, for child protection policy in practice and for the ISPCC and the services it provides.

I am delighted that the ISPCC worked with so many children in the first nine months of 2018. The Childline service answered over 240,000 contacts, while over 400 children and young people benefitted from our therapeutic support services. Our commitment to support, empower and protect children is what drives our organisation and we are extremely grateful for the trust placed in us by children and their families.

The individual stories from children and young people describing their childhood experiences, and the instances where they need additional support or a listening ear, have a lasting impact on the staff and volunteers at the ISPCC. We work with children who may be affected by addiction in their families, who may be experiencing mental health difficulties, or who may be lonely, worried or anxious. Whatever the issue which a child or young person may encounter, our job at the ISPCC is to be available to them when they seek support.

I am delighted to record that the Childline service has celebrated its 30th anniversary and answered its seven-millionth phone call from a child. The service – and the staff and volunteers who enable it to be there for children and young people at every hour of every day and night – has changed countless lives over the past three decades and continues to be a lifeline resource.

While Childline started out as a telephone service, children and young people are now choosing to make contact with the service in ever increasing numbers through its online service options. Our partnership with Vodafone has enabled us to begin to meet this rise in demand for online services through its support for our Digital Platform Project. Significant progress continues to be made on the transformation of the ISPCC and Childline's online offering, which will allow us to have the technology in place to transform children's lives. This project, one of the greatest our organisation has ever undertaken, will ensure Childline can be there for children through whichever means they feel most comfortable with making contact.

The ISPCC's Child and Family Support Services, which are often delivered in partnership with Tusla and with other partners such as local Education and Training Boards, provide vital therapeutic support to children and young people which is aimed at building their resilience during a difficult time. Of the children, young people and families the ISPCC's Child and Family Support Services and Mentoring Programme worked with between January and September 2018, 100 per cent reported their satisfaction with the services.

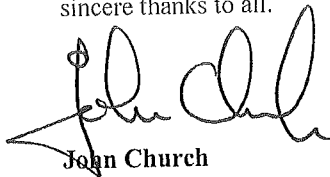
The ISPCC's mission is to make the protection of children everyone's priority. We work to influence change in law and policy in Ireland, so that laws and policies which impact on children's lives do so in a way which serves their best interests. The first nine months of 2018 saw significant activity by Government in the area of online safety. We welcomed the publication of the first Action Plan on Online Safety and its commitments to measures including the establishment of a new National Advisory Council for Online Safety. I have been invited to join the Council and look forward to advancing work to influence policy on the child protection issue of our time.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

CEO'S FOREWORD

With the numbers of children who are homeless in Ireland at unprecedented levels and waiting lists for mental health services at an all-time high, we continue to press for action and investment to ensure appropriate, timely, services, of the highest possible quality, are available to children and young people in Ireland when they require support.

I am proud of the ongoing successful work by my colleagues throughout 2018 to date. It has been a personal privilege to join an organisation which has such a lasting impact on children. The achievements of our organisation would not be possible without support from a wide range of partners, supporters and friends. A sincere thanks to all.



John Church

Chief Executive

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the period of January to September 2018.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

The Irish Society for the Prevention of Cruelty to Children is a company (Company Registration Number 15958) which was incorporated on 18 January 1956. The company is limited by guarantee, not having a share capital and is governed by a Constitution, in accordance with the Companies Act 2014, which was adopted in May 2018 following a detailed review of the previous Memorandum and Articles of Association of the organisation. The company is a registered charity under the Charities Act 2009 (Registered Charity Number 20007225) and holds Revenue Commissioners Charitable Status (CHY 5102).

In addition to the Board, which meets at least nine times a year and is responsible for the strategy and overall performance of the organisation, the directors may also participate in other committees, for example:

(a) Audit Committee:

The Audit Committee meets at least three times each year and is responsible for the oversight of the company's audit and control functions. This includes financial reporting and accounting, external audit, regulatory compliance, the effectiveness of the internal control environment and processes, and risk management.

(b) Remuneration Committee

The Remuneration Committee has responsibility for the negotiation of the Chief Executive's remuneration package and for determining the staff remuneration policy of the Society. The Board may also delegate to the Remuneration Committee functions in respect of disciplinary and grievance matters concerning the Chief Executive and those senior members of staff reporting directly to them.

(c) Nominations and Corporate Governance Committee

The function of the Nominations and Corporate Governance Committee is to foster and monitor the compliance of the organisation with best practice in relation to corporate governance and to recommend to the Board individuals suitable for nomination to the Board.

2. OBJECTIVES, ACTIVITIES AND FUTURE PLANS

The ISPCC is the national child protection charity in Ireland. We provide a range of child and family support services, child mentoring, parent mentoring and outreach services. Through Childline, we provide a 24-hour listening service for children, via telephone, text and web-based services. The ISPCC promotes children's rights and seeks to effect policy and legislative change to enhance the safety, security and lives of children in Ireland. In order to support this range of activity, the organisation generates income through a range of sources – by fundraising in communities, online, through individual supporters, corporate partners and partnerships with statutory agencies.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

2. OBJECTIVES, ACTIVITIES AND FUTURE PLANS *(continued)*

Our Vision

An Ireland where all children are safe, heard, and valued.

Our Mission

To make the protection of children everyone's priority.

Our Work

We listen, we support, we protect.

Key principles that run throughout all our work:

- Creating our own Future
- Listening to Children
- Committed to Quality

The ISPCC's priorities are set out in its three-year Strategic Plan, of which 2018 is the third year. This plan was devised through a significant planning exercise, involving consultation with stakeholders, Children's Advisory Committees, Board Directors, staff members, volunteers and external partners. The plan sets out five key priorities for the ISPCC for the period.

The management team devised an annual plan for 2018, including a specific set of objectives to measure performance in this period against the strategic plan's priorities. This was approved by the Board and reported on by the executive during the year. It contained a range of identified key performance indicators to support the measurement of the achievement of each objective. Planning has commenced on the ISPCC's next three-year Strategic Plan, which will run from 2019 – 2022.

A child-friendly version of the Strategic Plan, devised by the Children's Advisory Committee of the organisation in 2017, is available on the organisation's website.

The priorities of the ISPCC during the strategic plan are outlined below. Each programme and measure undertaken by the organisation is traced back to these priorities.

Our Priorities

- To empower more children to be safe by using the best technology.
- To deliver innovative services for children and families at risk, through public and commercial partnerships.
- To equip individuals and organisations to prevent risks to children.
- To change the language and actions of government and society so that child cruelty is unacceptable.
- To build public awareness of risks for children and prevent abuse.

This annual report has been prepared in compliance with the Statement of Recommended Practice for Charities, (SORP). The ISPCC is committed to accountability and transparency in its governance and seeks to implement best practice in this regard.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE

3.1 The ISPCC's Services

The ISPCC works to realise its vision by providing a range of independent and unique services to children and families that are both preventative and empowering in nature.

The core aim of all of the ISPCC's services is to build psychological resilience among young people and to increase the capacity of families to meet the needs of their children. All targeted work with families is preventative in nature, with the intention of building upon individual strengths and securing positive outcomes for children and families.

In 2018, the ISPCC delivered a range of distinct services to children and their families in Ireland. The objectives of the ISPCC's services apply across all of its service models:

Service objectives:

- To increase the coping capacity and overall resilience of children and parents.
- To increase the quality and level of social support.
- To increase positive social connections.
- To improve self-regulation and problem-solving skills as a means of overcoming emotional and behavioural difficulties.
- To improve parents' ability to manage and respond effectively to children's emotional and behavioural issues.

Child and Family Support Services

In the first nine months of 2018, the ISPCC's Child and Family Support Service experienced high demand and worked with 358 individual clients. The service provides a one-to-one child-centred service for children and young people in their own home or place of the child's choosing.

The main reasons for referral to the service were for emotional and behavioural support, support for parental separation, child/parent relationships and traumatic life events. The main sources of our referrals were from the statutory and community sectors which included referrals from Tusla, HSE, schools, parents and other community/voluntary services.

Service interventions are based on the best available evidence and focussed on delivering real outcomes for children and families. The service interventions are based on an individual assessment of need and firmly rooted in evidence. The over-arching focus is on working in partnership with individual children and their families to achieve the best possible outcomes. Sessions are provided by professional staff working in the ISPCC's centres and throughout the community, within homes, schools and community venues.

The service works with children who have different levels of need, predominantly with clients classified as being on levels three and four of the Hardiker Scale, which measures different levels of need. The service is particularly successful with high-risk groups within hard-to-reach areas, due to its range of accessible, tailor-made, supports.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Child and Family Support Services *(continued)*

	Total
Individual Work – Jan – Sept 2018 New Clients	275
Individual Work – 2017 Carried Over	71
Brief Intervention	12
Overall Total for Individual Clients	358

The approach used by the service is to build upon individual strengths and acknowledge the central role of children in decision-making. The active participation of children and families is built into each intervention plan, ensuring that the work makes a lasting difference in the life of each child.

Of the 358 children and families supported to September 30th 2018, a total of 130 have completed their intervention in 2018. The key outcomes achieved are outlined in the table below:

CFSS Individual Work	Total Closed	Level 1 Outcome Client satisfied with service	Level 2 Outcome Client knowledge of issue increased	Level 3 Outcome Client behaviour changed as result of intervention	Level 4 Outcome Community-wide effects of intervention realised
2018 New Clients	120	120	92	88	24
2017 Carried Over	20	20	20	14	2
Total	140	140 (100%)	112 (80%)	102 (73%)	26 (19%)

Childline

Childline is a 24-hour listening service for children and young people up to the age of 18 in Ireland. Unlike any other service, it is unique in its availability, accessibility and affordability to children. It can be accessed from anywhere in Ireland, is a free service to children and is private and confidential. Childline empowers children by giving them the space to talk about their situation, their feelings and their options.

The service is provided in a number of ways:

- Through a 24-hour free phone service (1800 66 66 66)
- Text-based services from 10am – 4am daily (text to 50101)
- Web-based live chat service from 10am – 4am daily (at Childline.ie)

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Childline *(continued)*

Information and support is also made available to children and young people online, at www.childline.ie. Childline celebrated its 30th birthday this year and answered its seven-millionth call.

Thanks to the support of the Vodafone Ireland Foundation's expertise, commitment to and funding for ISPCC Childline, significant work on updating Childline's online offering to children and young people was undertaken in this period. A new online 'Live Chat' service and transformed Childline.ie website, including a library of support and information content pieces for children and young people, was planned to launch on Universal Children's Day, November 20th. These new developments are envisaged to help Childline meet the rise in demand for its online services and to ensure the service can be there for children through whoever means they choose to use to make contact. Data and analytics capabilities are vastly improved with the new introduction of the new platform and this is vital to ensuring the service continues to develop and be relevant to its users.

From January – September 2018, Childline answered 220,680 calls to the phone service and had 21,489 online conversations with children.

Some of the main topics which children spoke to Childline about included: Abuse and Violence, Sexuality, Relationships and Mental Health.

Missing Children's Hotline

The ISPCC Missing Children's Hotline provides emotional support and advice to young people and adults alike in relation to missing children. The Missing Children's Hotline operated without any significant changes in 2018. The number is available to take calls 24 hours a day, every day of the year and is free to the caller. The service, established in December 2012, is funded in part by the Department of Children and Youth Affairs and also received European Union funding in this period.

The Missing Children's Hotline number is 116 000. The hotline provides the following services:

- Available to take calls from:
 - The general public (including requests for information)
 - Family members of a missing child
 - Children who are missing
- Provides emotional support to children who are missing, their family and others responsible for the missing child.
- Offers guidance and advice to the callers regarding a missing child.
- Reports risk cases (where identifying information has been received) to the Gardaí / authorities.

The Missing Children's Hotline answered 81 calls from 1st January 2018 to 30th September 2018.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Mentoring Programme

The ISPCC's Mentoring Programme is unique in that it provides mentoring services to both parents and young people. The programme aims to create a mentoring relationship between a young person or a parent and a trained adult volunteer, through which support can be provided and new opportunities for growth explored.

The mentor acts as a positive role model in the mentee's life which helps him/her to make positive social connections and builds upon the quality and level of social support available to him/her. This helps improve the mentee's level of resilience and his/her ability to cope with current and future adversity. It is this resilience, improved social network and development of life skills that leads to more sustainable outcomes for the child or parent mentee. These outcomes are evaluated throughout the programme.

To date in 2018, 44 individuals (parents and children) have engaged on the Mentoring Programme; 29 of these clients were new clients to the service. The key reasons for referral in 2018 were for behavioural support (29 per cent) and social isolation (18 per cent). Referrals to the ISPCC's Mentoring Programme between January and September 2018 were primarily received from Tusla – the Child and Family Agency (47 per cent) and parents/carers (11 per cent).

Mentoring Programme 2018 – Statistics and Outcomes

Mentoring	Total
Mentoring – 2018 New Clients	29
Mentoring – 2017 Carried Over	<u>15</u>
Overall Total for Individual Mentees	<u>44</u>

The outcomes achieved within the Mentoring Programme to September 30th were:

Mentoring Outcomes	Total Closed	Outcome Level 1 Satisfaction	Outcome Level 2 Knowledge	Outcome Level 3 Behaviour	Outcome Level 4 Community-Wide Effects
Clients closed	18	18	7	6	5

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

ISPCC Support Line

The ISPCC's Support Line provides a confidential listening service, offering information, signposting, advice and emotional support to all members of the public who contact us, on any issue in relation to child protection and welfare. In 2018 the support line was available Monday to Friday between 9am and 5pm by calling 01 6767960, emailing ispcc@ispcc.ie or by writing to any local ISPCC office.

The service is aimed primarily at individuals who have family relationship or parenting needs, those who may have concerns in relation to children and those who do not feel that they have sufficient support. This service enables the individual caller to talk over their needs with a professional ISPCC staff member who offers non-judgmental support, information and guidance.

The Support Line can provide:

- Information on services available/signposting
- Advice on family relationship issues, parenting and coping strategies
- Advice about child development and the impact of certain situations on children
- Guidance and referral to statutory services to assist and support with child welfare and protection issues
- Support and guidance on issues such as bullying, mental health, child abuse, parenting and social support

The Support Line received 156 calls to September 30th 2018.

Outreach Programme

The ISPCC's Outreach Programme brings information about the ISPCC's services to schools and community groups all over Ireland. Through contacts, requests and following on from referrals, ISPCC staff and volunteers attend events to familiarise members of the public with the services provided and spread awareness of how the services can be accessed by any child or family.

To date, a total of 64 outreaches have been completed by ISPCC services staff in 2018.

Shield Anti-Bullying Programme

The Shield Anti-Bullying Programme supports schools to develop enhanced anti-bullying measures, working with classes and teachers together to raise awareness of bullying and its impacts, as well as of how it can be reduced and guarded against effectively.

Over its seven years in operation, the Shield Programme's activities have developed from raising awareness of the impact of bullying to providing schools, clubs, crèches, residential centres and youth club/café's with a toolkit to identify how effective an organisation is in dealing with, responding to and reducing incidences of bullying within the community. Each participating group also has the opportunity to apply to receive the Shield Flag Award, which identifies them as having completed a programme of steps to shield children and young people from bullying.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Shield Anti-Bullying Programme *(continued)*

The 'Shield Toolkit' provides evidence-based practice regarding effective approaches to bullying, giving effective guidance on what actually works. Through completing the toolkit, participants can be reassured that they are taking an evidence-informed approach to tackling bullying and that the efforts they put into combat bullying have been proven to work. The toolkit presents the information in a user-friendly format and prompts self-reflection and evaluation. An online reporting tool facilitates the group / organisation to receive reports about bullying.

To date, the Shield Programme outcomes for 2018 are:

- Five Shield Flags were awarded.
- The ISPCC remained on the Content Advisory Board of Tacklebullying.ie.

The ISPCC also responded to many queries and concerns from schools and parents with regard to current bullying issues.

Child and Family Network Co-Ordinator Service

The ISPCC has two Child and Family Network Co-Ordinators (CFNC), based in Cavan and Monaghan. Both of these posts are funded by Tusla. The purpose of these roles is to develop and embed the national practice model of Meitheal and to develop Child and Family Support Networks in both Cavan and Monaghan.

The Meitheal model involves a lead practitioner identifying a child and their family's needs and strengths and then bringing together a 'team around the child'. This is a Tusla model and operates under the Prevention, Partnership and Family Support Programme, which focuses on the community playing an integral part in supporting children and families at the early intervention and prevention stage.

The Child and Family Network Co-Ordinator is responsible for building positive relationships with statutory, community and voluntary organisations in order to work more effectively with children and families. The Co-Ordinator is responsible for delivering Meitheal training to equip practitioners in the community with the skills to look at the strengths and needs of a family, with a view to holding meetings with the child and parents at the centre.

The networks focus on the needs of their respective areas and on building positive relationships between people who work in their given area with children and families. The networks then work towards actions to bring more positive outcomes for children and families.

The Child and Family Support Networks in Cavan and Monaghan continued to grow throughout 2018.

Funding made available for community collaborative projects through the Children and Young People's Services Committee assisted this continued development of the support networks.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Child and Family Network Co-Ordinator Service *(continued)*

Throughout the eight networks (five in Monaghan and three in Cavan), which involve 74 agencies, various programmes were developed collaboratively by schools and youth-based organisations to engage with young people who were identified as at risk. This collaboration demonstrated a strong community focus and a willingness on the part of statutory and voluntary agencies to work together to effectively engage young people in an issue which can affect them deeply. Strong membership continues across the networks and it is hoped to help build on participants' skills and knowledge in the areas of child protection and family support in 2019.

The Meitheal team model continues to strengthen, with continued demand for the family and child-centred support meetings. To date, the total number of Meitheal requests received was 6. The service was involved in 30 Meitheal cases, 24 local area pathway cases and 12 single agency responses through the CFNC staff.

Parenting Monaghan

The ISPCC delivers significant support to the Parenting Monaghan project. The Child and Family Network Co-Ordinator in Monaghan identified, through the Child and Family Support Networks, a significant need for a strategic approach for parenting support across the Hardiker levels of need throughout County Monaghan. The ISPCC liaised with the Monaghan County Childcare Committee Manager and Monaghan Integrated Development Group to develop the possibility of training for professionals. A steering group has now been established.

Parenting Monaghan has facilitated a number of professionals from the community and statutory sectors to train over 80 participants in the Parenting Plus model of training. The ISPCC's Child and Family Network Co-Ordinator delivered one of these programmes to 14 parents.

On behalf of Tusla and the ISPCC, the Child and Family Network Co-Ordinator acted as liaison between numerous agencies to set up the Strengthening Families Parenting Programme supporting twelve families in Cavan. This successful three-month programme was match-funded by the Drugs Task Force and Tusla, with many parents and young people reporting that the relationships within their families have strengthened as a result of this programme.

Group Work Programmes

The ISPCC delivered three different group work programmes in 2018.

a) What Works: ISPCC Resilience Group Work Programme

In 2018, the ISPCC continued to deliver its resilience group work programme, the 'What Works' programme.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Group Work Programmes *(continued)*

a) What Works: ISPCCC Resilience Group Work Programme *(continued)*

The What Works Programme was initially developed for a DEIS school in Inchicore, Dublin, in response to two main factors:

1. Increased referrals from this school, which were impacting on waiting lists in the area.
2. More sustainable outcomes could be achieved through peer support, as opposed to individual work, for particular families identified for this group work.

The 'What Works' Programme is a group work programme which aims to help children build resilience, improve self-esteem and find better ways of communicating and managing their feelings. The programme consists of nine sessions, three of which include parental/guardian involvement.

The programme sessions are broken down into the following three topics:

- Self-esteem: To help the group identify all the positive attributes they possess.
- Feelings and Expression of Feelings: To bring an awareness into the group about the different feelings we experience and how we deal with them.
- Anger: For the group to gain an understanding that it is okay to be angry sometimes, but it is important to express anger in a positive way.

A total of seven resilience programmes were facilitated in 2018, involving 108 participants. The results were very impressive, with the students recording Kirkpatrick levels three to four, the highest possible, for positive behavioural change. The schools involved in these programmes reported highly favourable responses and were enthusiastic in continuing these sessions for their students in the future.

b) Social Skills Course

This course was co-facilitated with Tusla Family Support in Galway. Eight children participated on the course and achieved a L2 Kirkpatrick change.

c) Parents Plus Parenting Programme

In Wicklow, the ISPCCC facilitated a 'Parents Plus' programme for parents of young people who were experiencing difficulties associated with drug or alcohol usage; five parents attended year to date. This year we also ran the Parents Plus Working Things Out Programme. It is a CBT-based, youth mental health programme for small groups of adolescents to build coping capacity. Five people participated in this group in 2018. It is very much preventative-based and peer-supported in its approach.

Our Limerick service ran a Parents Plus programmes in Newcastle West in 2018 for the first time with 13 parents completing in total and achieving a Level 2 change.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Our Partnerships with Other Organisations

The ISPCC is represented by the CEO on the Advisory Council of *Better Outcomes, Brighter Futures*, the national policy framework for children and young people 2014 – 2020.

Partnership working has ensured that eight Child and Family Support Networks have been established – five in Monaghan and three in Cavan. These provide professionals with an opportunity to meet on a quarterly basis to discuss local issues and pool resources for larger projects needed in the community.

The ISPCC was a member of the Tusla Commissioning Working Group in 2018.

Services staff were involved in 485 inter-agency meetings with other professionals.

Children's Advisory Committees 2018

2018 was another productive year for our dynamic, energetic and committed Children's Advisory Committees, who were involved in numerous projects across several ISPCC departments. Some of the key highlights of their year are below.

The Monaghan CAC held a birthday party for Childline's 30th anniversary and they also went to the Cavan Centre with our Cavan CAC for a day out where they tackled high ropes and other activities and developed as a team.

The Cavan CAC have been instrumental in supporting the DCYA Measurement Tools committee through focus groups and inputting into the design of the projects.

Cork CAC - Cork Matters

The 'Cork Matters' project, which commenced in 2017, was successful in receiving funding to further the project in 2018 from Tusla's Seed Funding for Children and Young People's Participation. One of the key recommendations from children and young people who participated in 'Cork Matters' 2017 was that further support was needed to help them develop their resilience. Preparations commenced for a 'Resilience Matters' event, designed to empower children & young people from Ballincollig and Youghal to explore the importance of resilience in everyday life. It was envisaged that this event would provide participating children and young people with an opportunity to share their thoughts with their peers across Ireland through contributing to the creation of resilience-themed content for the new ISPCC Childline website.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

3.2 The ISPCC Influencing Change

The ISPCC's mission is to make the protection of children everyone's priority. One of the organisation's key activities, therefore, is to influence change in law and policy in Ireland, so that law, systems, processes and functions that impact on children's lives do so in a way that proactively protects children.

In the period of January – September 2018, a significant programme of work continued to seek to influence change in this area. The work undertaken was primarily concentrated in four areas which were defined in 2016 and carried through to the 2018 annual plan: child protection; homelessness; online safety and mental health. In addition, the ISPCC continued to watch developments in a number of areas and contribute to policy debates in some other relevant areas, including bullying and the voice of the child in accessing justice and the court system.

Influencing change is achieved through various means: public campaigning, direct lobbying of policy makers and the use of research and data. As part of this strategy, the ISPCC continuously raises items of importance in the media. The ISPCC makes a significant effort to reflect children's authentic experiences and concerns by including their voices and stories throughout their policy work. The ISPCC records its lobbying activity of public officials as required under the Regulation of Lobbying Act through the lobbying register at Lobbying.ie.

Child Protection

The ISPCC held an event in May 2018 to mark the one-year anniversary of the publication of a comprehensive Audit by the Special Rapporteur on Child Protection Dr Geoffrey Shannon, of the use by An Garda Síochána of emergency powers under Section 12 of the Childcare Act. The event featured contributions from the report's author and the Ombudsman for Children, Dr Niall Muldoon.

The report clearly documented grave failings in Ireland's child protection system, including a lack of adequate out-of-hours social work services, a lack of reliability of data captured on the Garda Pulse system in relation to instances of Section 12 removal of children and a lack of adequate training, resourcing or support for Gardaí in exercising their statutory power to remove a child at risk of harm. At the event, the ISPCC reiterated the importance of the implementation of the report's recommendations now, not in the future.

The ISPCC continued to play a key role in highlighting the report's recommendations in the media and with policy makers. The ISPCC monitored reports published by the Health Information and Quality Authority (HIQA) following a series of announced, themed inspections of foster care services carried out over 2017 and the first half of 2018. Of particular concern was the finding that a national standard in Safeguarding and Child Protection was not fully complied with by the Child and Family Agency in foster care services in any one of their 17 service areas. The ISPCC highlighted concerns in the media and sought meetings with Tusla and the Minister for Children and Youth Affairs to clarify how recommended changes to practices and procedures in foster care services are being implemented to ensure high quality, fit-for-purpose services, supports and protections are in place for those in care and for foster carers.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Homelessness

In the first nine months of 2018, the numbers of children who are homeless in Ireland continued to grow. These numbers are at unprecedented levels. The ISPCC, along with other organisations working with homeless adults and children, joined forces to scrutinise Government action in this area. The organisation continued to campaign for standards for emergency accommodation to be rolled out nationally; something which has yet to be achieved. Following the significant disappointment among all involved in this area when the government failed to meet a stated objective of ceasing the use of inappropriate emergency accommodation by June 2017 and the subsequent shock that no further target or timeframe had been set, the ISPCC continued to call the Government to account on this and raised awareness of this failure in the media.

As the focus on moving families out of emergency and temporary accommodation appeared to shift in this period of time to how best to support children while they are in such settings, the ISPCC explored ways to have a positive impact for children in these environments. Into the second half of 2018, the ISPCC corresponded with Dublin City and County Councils to propose free access to sports and leisure facilities for homeless families. The ISPCC continues to highlight the need for urgent intervention and support for the over 3,800 children now reported as homeless and living in emergency accommodation in Ireland.

Online Safety

The ISPCC and the Vodafone Ireland Foundation's partnership continued to push forward its online safety agenda between January and September 2018, carrying out a second round of research with children and their parents. The first nine months of 2018 most likely saw the most activity yet on online safety by the government. The first Action Plan on Online Safety was published in July following the publication of the Joint Oireachtas Committee on Children and Youth Affairs' report on The Cybersecurity of Children and Young Adults and an Open Policy Debate on online safety held in spring.

The ISPCC acknowledged that the publication of the action plan was an important step forward for online safety and that it contained many positive commitments and proposed developments. These included: a single online access point for online safety information and resources; development of training modules for schools along with enhanced curricula for teachers in the both the primary and second-level education systems; law reform to include the necessity for statutory child safeguarding statements to specifically account for online safety, commitment to work with the European Union and international partners on online safety policy and the establishment of a new National Advisory Council for Online Safety. The action plan supported the current model of industry self-regulation – whereas the ISPCC believes a more robust regulatory environment is needed to protect children online.

The ISPCC was invited by the Minister of State Seán Kyne to take a seat at the advisory council and we are hopeful of what the council can achieve in its lifetime.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Online Safety *(continued)*

The ISPCC will continue to raise awareness of children's online safety concerns and will continue to look for further commitments from government and other key stakeholders to make the internet and internet-enabled devices safer for children to access.

The General Data Protection Regulation (GDPR) came into effect in May 2018 and the government set about its transposition of the regulation via the Data Protection Act 2018. Member States could select an 'age of digital consent' between 13 years and 16 years as the age at which a child could consent to access an 'information society service' without parental consent. The ISPCC had previously made a submission to the Department of Justice and Equality's consultation process on the 'age of digital consent' and supported the age remaining at 13 years to offer the best protection to children and to avoid creating situations where children would lie about their age to access such services – thus potentially exposing them to dangers. The ISPCC sought further protections for children in the Data Protection Act 2018. The final legislation included positive amendments for children: a review period of three years for the 'age of digital consent'; a child being defined as a person under the age of 18 years; codes of conduct for children, a child's 'right to be forgotten' and prohibiting the micro-targeting and profiling of children (however, this amendment has yet to be commenced).

Mental Health

Work continued on developing appropriate submissions and contributions around the need for significant additional resources and change in the mental health system for young people. Over the first nine months of 2018, the ISPCC monitored the progress of the recommendations made by the National Taskforce on Youth Mental Health and brought together a group of former members of the Taskforce to analyse and share information on developments. The ISPCC made a submission via its membership of Mental Health Reform to the Oversight Group on a Vision for Change, the group tasked with drafting a refresh of the mental health policy document. The organisation was also invited to be a member of the Reference Group for the Oversight Group attending consultation events through the year. Alongside this work, the ISPCC made a submission to the Joint Oireachtas Committee on the Future of Mental Health Care which went on to publish recommendations for the mental health system in Ireland.

3.3 The ISPCC's Fundraising Activities

The ISPCC's fundraising efforts were successful in the January to September 2018 period, with fundraised income totalling €2,179,972 – an increase of €228,370 against the same period last year. This income is essential in enabling the ISPCC to achieve its mission. The ISPCC is enormously grateful to the many individuals and organisations who gave their time, money, talent and support to help us to achieve our objectives and to support us in providing our services to children.

The organisation's fundraising approach is set out in a specific fundraising strategy that is approved by the Board. Its primary goal is to build sustainable income.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

The ISPCC is fully compliant with the Statement of Guiding Principles for Fundraising. The organisation has strict processes in place to ensure that every donation is accounted for. Information is provided on the organisation's website www.ispcc.ie regarding how we raise our funds and how they are spent. The ISPCC values enormously the time our volunteers spend on raising funds for us and the generosity of our donors, members of the public and corporate partners. Great trust is placed in us to fundraise ethically and to use the funds raised in the most appropriate manner and enhance the services provided. We answer this trust with robust systems and transparency.

Partners and Trusts

The ISPCC is extremely grateful for the support received this year and every year, from so many generous and committed corporate partners. We would like to extend a special note of thanks to Vodafone, Nestle, Ryanair, Davy, The Property Race Day, Keelings Fruit, Cannonball Ireland, Blanchardstown Centre, Fidelity, FM104, RTE 2FM, Halo Munchies, Tipperary Water, IKEA, Elverys, Juvi Designs and Printerinks.

Our sincere thanks also to The Quinn Family Foundation, Otterbox and Fonua for supporting the ISPCC in 2018. The effort and generosity of companies throughout Ireland who see the impact they can have for children in Ireland who use our services makes an enormous difference to our work.

We are exceptionally grateful to our long-standing supporters Matheson, MCD, Musgraves, CCMA, Shoe Zone, Cover Centre, Aviva, 3 Arena, The Olympia Theatre, The Gaiety Theatre, Ticketmaster, Brown Thomas and The Ireland Funds – all of which contributed significantly to the ISPCC in this period through campaigns and generous donations.

Vodafone

The ISPCC commenced a five-year partnership with Vodafone in 2016 with the strategic goal of working together to keep children safe by keeping them connected. The partnership provides the ISPCC with €2 million in direct funding over five years and commits to covering the call costs of the Childline phone service for ten years. Between January and September 2018, the ISPCC's partnership with Vodafone enabled progress on the transformation of the service's online offering, facilitated the roll-out of the next phases of our Headbomz campaign and saw significant fundraising endeavours undertaken by numerous members of the Vodafone team to support the work of the ISPCC. Vodafone also continued to support the ISPCC's work in the area of online safety, developing research and materials in this area of growing importance to children, young people and their families.

Vodafone's support enabled significant work on updating Childline's technologies and service infrastructure to be completed. This facilitated the modernising and broadening out of access to the Childline service online, to meet the changing needs of children. The Digital Platform Project, as developed by Singlepoint, consisted of new ispcc.ie and childline.ie websites, a Content Management System and a Digital Portal. The development of a reliable, scalable and secure Childline webchat service will ensure Childline can be there for children and young people through whichever means they choose to use to make contact.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Vodafone *(continued)*

Following launch in 2017, the fantastic Headbomz campaign, designed to raise awareness of the Childline brand and to encourage children to talk about their feelings, saw a number of new initiatives rolled out between January and September 2018. Campaign supporters Amy Huberman, Nicky Byrne, Brian Ormond and Pippa O'Connor told their stories of Headbomz they experienced as children in a series of videos published to the ISPCC Childline YouTube channel in January. This period also saw award-winning children's author Oisín McGann commissioned to compose an exciting Headbomz book, which was included in teachers' resource packs distributed to 4th class teachers at every primary school in Ireland. Each of these elements of the campaign excellently conveyed the key Headbomz message – that 'Talking Makes Us Stronger'.

Vodafone staff took part in numerous fundraisers, events and campaigns to raise awareness and funds for Childline. These included a Fantastic Friday Competition, selling ponchos, cake sales, cycles, a football blitz, an extreme zipline challenge, bag packs, quizzes and much more besides.

In addition to their significant fundraising efforts, staff members across divisions and functions in Vodafone gave their expertise and personal time to help ISPCC Childline imagine and create new ways of getting its message out to children and ensure that it is always here for them, 24 hours a day.

In September, Vodafone took on the challenge of raising 30K in 30 days for ISPCC Childline. Sincere thanks to Anne O'Leary for her incredible tenacity and drive which saw her swim one kilometre every day to raise funds for Childline. To every staff member who took on a challenge or organised a fundraising event to ensure the campaign's success, we are so grateful.

Ryanair

For the third year in a row, Ryanair continued its tremendous support of ISPCC Childline. Over the past 3 years, Ryanair has donated over €330,000 to Childline through corporate donations, employee fundraising and customer-facing campaigns. Ryanair's support, through digital donation days, holiday giveaway competitions and much more, has helped keep the lights on at Childline and helped our volunteers to answer contacts from children and young people 24 hours a day, 365 days a year.

Davy

The ISPCC was delighted to welcome Davy as a charity partner in February 2018. As an organisation, Davy is focussed on creating better futures for its clients. At the ISPCC, we work to help create the best possible future for children, young people and families in Ireland. This shared passion for a brighter future made the partnership a perfect fit.

The partnership launched with an event at Davy offices, which was followed up by an Oskars event, monthly quizzes and employee volunteering. Davy helped to select, recruit, train and supervise 25 new Childline volunteers. Davy also generously supported ISPCC Childline by offering office space for meetings and excellent facilities for the hosting of our annual Staff Day in May. The ISPCC would like to thank everyone at Davy for their committed support and we look forward to working together into the future.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Property Race Day Ireland

The Property Race Day is the number one fundraising and property-networking event in Ireland. The sixth annual Property Race Day took place in June 2018 at Leopardstown Racecourse. The event, hosted by Ivan Yates, raised vital funds for very worthy charities, including €50,000 for the ISPCC. The ISPCC would like to extend its gratitude to The Property Race Day Ireland committee for once again supporting ISPCC services.

Cannonball Ireland

The ISPCC was delighted to be chosen by Cannonball Ireland as its charity partner in 2018. The event, a supercar road trip around Ireland on the weekend of the 7th – 9th September, provided a major spectacle as it toured the highways and byways of the country. The ISPCC would like to thank everyone involved, from the volunteer fundraisers in the 'pit shop' towns and villages, to those who made extremely generous auction bids and donations on the night of the gala dinner held at the Radisson Blu Hotel in Cork. Our deepest thanks goes to the organising team who went out of their way to keep ISPCC Childline in the hearts of all the participants – especially Alan Bannon, Helen O'Dwyer, Valerie Grogan and John McHugh.

Keelings

ISPCC Childline is thrilled to have been supported by Keelings through several initiatives between January and September 2018, which have helped raise vital funds to keep Childline listening to children. Activations included a celebration of the first Irish strawberries of the season at Airfield Estate, where families were invited to plant their own strawberry plants while helping to support Childline, raising awareness and funds at Bloom in Phoenix Park over the June Bank Holiday Weekend and making a substantial donation to Childline from Keelings berry punnets sold. ISPCC Childline looks forward to continuing this valued partnership into the future.

Fidelity

Fidelity continued its partnership with the ISPCC in 2018. The first nine months of the year saw Fidelity support Childline through skills and knowledge sharing, a corporate donation, volunteering and fundraising. In May, Fidelity once again sponsored our Childline Change collection day. The day saw hundreds of volunteers the length and breadth of the country raise funds for ISPCC Childline. Fidelity associates helped with the day in Dublin and Galway and held events including the Fidelity Olympics. ISPCC Childline extends huge thanks to all the staff in Fidelity for their support.

IKEA

2018 was the second year of the ISPCC's partnership with IKEA. This year saw IKEA employees take on the Extreme Zipline Challenge in Wales, hold cycle events, take part in the women's mini marathon and sell goody bags in store to help raise vital funds for the ISPCC. We are so grateful to have had the support of IKEA, their co-workers and customers over the past 2 years.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Tipperary Water

Tipperary Kidz Water partnered with ISPCC Childline for a second year in 2018 and helped raise important funds for the service. Each six pack of Tipperary Kidz Water displayed the Childline number. The partnership sees a portion of proceeds from every pack of Tipperary Kidz Water donated to help fund the ISPCC's Childline service. Thank you to Tipperary Water for continuing to help the ISPCC create awareness of the Childline number through this partnership.

Intersport Elverys

The ISPCC partnered again with Intersport Elverys in 2018 having previously been in partnership in 2011 for 4 years. Intersport Elverys supported the Childline Change collection day in May by accepting donations from customers. Intersport Elverys matched the amount donated in their stores nationwide and raised an amazing €24,000 for Childline. Thank you to Intersport Elverys and their customers for their generous support.

Juvi Designs

Juvi Designs created an *Empowerment Pendant* to celebrate the 30th anniversary of ISPCC Childline. The pendant, which is still on sale, features a luminous freshwater pearl which is cradled in a gorgeous sterling silver surround and hangs delicately alongside a sterling silver tag engraved with the empowerment symbol. All proceeds from sales of this pendant go directly to ISPCC Childline. We would like to extend a huge thank you to Julie and Vincent at JUVI Designs for their continued support.

Events

FM104's The Gig

FM104 threw the biggest party in Dublin at the Olympia Theatre on September 20th to raise funds for ISPCC Childline. The 10th year of 'FM104's The Gig' boasted a line-up featuring some of Ireland's biggest and best talents – Kodaline, Gavin James, The Academic, The Blizzards & Wild Youth came together for an unforgettable night. The event raised €59,190. Special thanks to Margaret Nelson and Dave Kelly for their ongoing support and to all the staff and listeners for being part of this wonderful night.

ISPCC Brown Thomas Fashion Lunch

The ISPCC is thrilled to have the support of all the team at Brown Thomas, who help raise vital funds for the organisation's services each year by hosting a Fashion Show Lunch which is a much anticipated highlight of the Dublin social calendar.

The 2018 luncheon event, hosted by *Game of Thrones* star Natalie Dormer, treated guests to a captivating array of style and glamour on the catwalk, as well as an enthralling performance by Mark Feehily.

While it would be impossible to thank everyone involved in making this event such a success, the ISPCC is very grateful to Shelly Corkery and her team at Brown Thomas for hosting this fantastic event each year.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Events *(continued)*

Donate for Discounts weekend at Blanchardstown Shopping Centre

Fantastic entertainment and discounts were enjoyed by customers who supported the 2018 Donate for Discounts weekend at Blanchardstown Centre. Shoppers purchased wristbands for €3 on May 26th and 27th and benefited from discounts for up to 100 stores. Special thanks to Yvonne Connolly who launched the campaign and to the thousands of customers who supported Donate for Discounts. Heartfelt thanks also to Joe Gavin, Mercy Prendergast and Nicola O'Malley from Blanchardstown Centre for their energy, enthusiasm and hard graft, which helped to ensure the success of the campaign.

Challenges

In 2018, ISPCC supporters took part in some of the toughest physical and mental endurance challenges in Ireland and beyond – including The Great Dublin Bike Ride; Dublin City Marathon; the fastest zipline in the world at Velocity in Zipworld, Wales, VHI Women's Mini Marathon and Tour de Picnic. Hundreds of runners, joggers, cyclists, walkers, strollers and enthusiasts trained and competed in all weathers and raised funds for the organisation both individually and in teams. The ISPCC is very grateful for all their tremendous efforts.

Summer Concerts

Through the support of MCD and Festival Republic, poncho selling at outdoor summer concerts was continued and expanded in 2018. Fundraising volunteers offered rain ponchos and, more optimistically, sun-cream to gig-goers throughout the summer.

Support from Individuals

Support from donors on a monthly basis is a vital income stream which allows the ISPCC to plan ahead and forecast for the future delivery of our services. The ISPCC continued its investment in the recruitment of new monthly donors between January and September 2018, in order to build steady and sustainable income for the organisation. The organisation witnessed the growth in regular and sustainable income through this type of investment month by month.

Between January and September 2018, we recruited 1,014 new donors through the Door-to-Door fundraising channel. We also focused on engaging with our supporters through various tele-fundraising campaigns which brought additional income, along with ensuring loyalty to the donors.

Direct Mail appeals were also conducted and these highlighted the ISPCC's services and shared some of the stories of the children we support. The response from our supporters and the public to ISPCC's Direct Mail appeals in 2018 raised much-needed funds for Childline and enabled the ISPCC to acquire new supporters. We are very grateful for the generosity given in response to our appeals.

We want to extend further thanks to the donors who allow the ISPCC to claim the tax back on their donations of €250 or more, as this gives the ISPCC the opportunity to make donations go even further, by way of a refund from Revenue.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

3. ACHIEVEMENTS AND PERFORMANCE *(continued)*

Support from Individuals *(continued)*

The ISPCC's donor recruitment strategy is to grow our regular giving income to help secure the long-term vision and sustainability of the organisation. With continued generosity from public, individual income from donors crossed €300k this year. We are very grateful to all for their generosity and continued support.

Tin Collections

The public continues to support our tin collection boxes in retail and commercial outlets the length and breadth of Ireland. We are extremely grateful to the proprietors involved, as well as to members of the public who support this important income stream for the organisation. We would like to extend our thanks to the new companies that have come on board throughout the year.

Churchgate Collections

We are very grateful to the churches all around Ireland who kindly give us permission to collect at their churches annually and to the volunteers who collect on behalf of the ISPCC. This continues to be a very significant income stream for the ISPCC.

Legacies

Leaving a legacy is a wonderful testament to the support and commitment of the services we offer children. The generosity of those individuals who choose to leave a lasting gift to the ISPCC is deeply appreciated. Between January and September 2018, we received €237,067 in donations through legacies. On behalf of all the staff, volunteers and children we serve, these gestures of benevolence mean so much.

Special Supporters and Ambassadors

The ISPCC is honoured to receive support from many exceptional people who generously donate their time and expertise to raise awareness and endorse our work throughout the year.

For their support in 2018, we are especially thankful to: Mike Adamson of Live Nation, Joanne Byrne of Presence PR, Brian O'Driscoll, Jamie Heaslip, Sean O'Brien, Kevin McManamon, Yvonne Connolly, Rory Cowan, Kris Kristofferson, Denis Desmond and Noel McHale of MCD, Ricky Gervais, Maia Dunphy, Justin Green of Wide Awake Communications, Colm Hayes and Lucy Kennedy, Brendan O'Carroll, Louis Walsh, Amy Huberman, Nicky Byrne, Brian Ormond and Pippa O'Connor.

Volunteers

The ISPCC's fundraising team benefits from the talent and enthusiasm of hundreds of volunteers who are a vital and integral part of the team. Volunteers drive community events at every level, from bake sales to abseils, from 1km strolls to full marathons, and every other imaginable type of fundraising activity. Enormous effort, dedication and generosity is behind every euro donated to the ISPCC and it is all appreciated.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

4. RISKS AND UNCERTAINTIES

The Board dealt with any major risk as presented during the period and recognises the need for continuously updating and strengthening processes for risk management. External risks to funding are monitored and reviewed on a regular basis. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and by timely reporting at Board level.

All procedures are periodically reviewed to ensure that they are relevant to the charity's needs. In common with many not for profit organisations, the organisation must maintain and develop its income sources to ensure the continuation of its role in Ireland. In order to mitigate this risk, the Directors review the sources of income on an on-going basis. In addition, reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure and future commitments. The Directors are at all times conscious that maintaining the reputation of the organisation is critical.

5. DIRECTORS AND SECRETARY

The names of the individuals who were directors at any time during the period ended 30 September 2018 are set out below. Unless otherwise indicated they served as directors for the entire period.

Turlough Galvin (Chairperson)
Patrick Barr
JP Donnelly
Mary Forde
Sally Goodwin

Declan Hughes
Grace Kelly
Noel Kelly
Donal Quinn

6. TRANSACTIONS INVOLVING DIRECTORS

The company entered into transactions with Matheson, a related party by virtue of common director. The transactions for the year amounted to €6,772. In addition, donations received during the period totalled €3,284.

The company also received a donation of €25,000 from the Quinn Family Foundation, a related party by virtue of common director.

There were no further contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act 2014, at any time during the period ended 30 September 2018.

7. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the period end.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' REPORT

8. ACCOUNTING RECORDS

The directors are responsible for ensuring that proper books and accounting records, as outlined in Section 281 to 285 of the Companies Act 2014, are kept by the company. The directors have appointed appropriate accounting personnel in order to ensure compliance with those requirements. The books and accounting records of the company are maintained at the company's registered office.

9. STATEMENT OF RELEVANT AUDIT INFORMATION


In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of the Companies Act 2014:

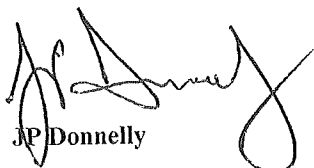
- a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

10. AUDITORS

Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to be re-appointed in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the Board of Directors


Donal Quinn


JP Donnelly

29 January 2019

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under the law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

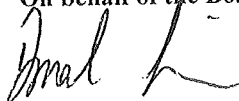
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

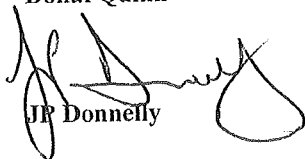
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

On behalf of the Board of Directors



Donal Quinn



JP Donnelly

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Irish Society for the Prevention of Cruelty to Children for the period ended 30 September 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2018 and of its loss for the period then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with 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 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 any 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 directors' responsibilities statement, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

Responsibilities of directors for the financial statements (continued)

In preparing the financial statements, the directors are responsible for 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 management either intends to liquidate the company or to cease operations, or has 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 further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

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.



Mairéad Divilly
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre,
Block 3
Harcourt Road
Dublin 2

29 January 2019

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds €	Unrestricted Funds €	Nine month period ended 30 September 2018 €	Restricted Funds €	Unrestricted Funds €	Year ended 31 December 2017 €
Income and endowments from:							
Donations and legacies	5	-	2,018,094	2,018,094	-	3,138,916	3,138,916
Charitable activities	5	200,000	1,098,868	1,298,868	400,000	1,517,364	1,917,364
Other trading activities		-	168,941	168,941	-	249,875	249,875
Investments		-	270	270	-	725	725
Total income and endowments		<u>200,000</u>	<u>3,286,173</u>	<u>3,486,173</u>	<u>400,000</u>	<u>4,906,880</u>	<u>5,306,880</u>
Expenditure on:							
Charitable activities	6	140,005	2,637,829	2,777,834	220,010	4,339,272	4,559,282
Raising funds	6	-	922,031	922,031	-	1,365,662	1,365,662
Other	6	-	59,544	59,544	-	30,327	30,327
Total expenditure	6	<u>140,005</u>	<u>3,619,404</u>	<u>3,759,409</u>	<u>220,010</u>	<u>5,735,261</u>	<u>5,955,271</u>
Net income/(expenditure)	7	59,995	(333,231)	(273,236)	179,990	(828,381)	(648,391)
Total funds brought forward	15	<u>293,926</u>	<u>4,798,976</u>	<u>5,092,902</u>	<u>113,936</u>	<u>5,627,357</u>	<u>5,741,293</u>
Total funds carried forward	15	<u>353,921</u>	<u>4,465,745</u>	<u>4,819,666</u>	<u>293,926</u>	<u>4,798,976</u>	<u>5,092,902</u>

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

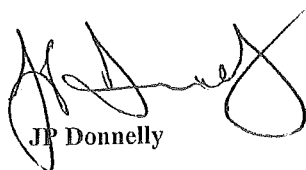
STATEMENT OF FINANCIAL POSITION

	Notes	Nine month period ended 30 September 2018 €	Year ended 31 December 2017 €
FIXED ASSETS			
Tangible assets	11	2,951,335	2,601,323
Financial assets	12	<u>13,939</u>	<u>13,939</u>
		<u>2,965,274</u>	<u>2,615,262</u>
CURRENT ASSETS			
Debtors	13	565,482	775,322
Cash and cash equivalents		<u>1,827,934</u>	<u>2,128,928</u>
		2,393,416	2,904,250
CREDITORS			
Amounts falling due within one year	14	(539,024)	(426,610)
NET CURRENT ASSETS		<u>1,854,392</u>	<u>2,477,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,819,666</u>	<u>5,092,902</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds	15	4,465,745	4,798,976
Restricted funds	15	<u>353,921</u>	<u>293,926</u>
		<u>4,819,666</u>	<u>5,092,902</u>

On behalf of the Board of Directors



Donal Quinn



JP Donnelly

29 January 2019

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

STATEMENT OF CASH FLOWS

	Nine month period ended 30 September 2018 €	Year ended 31 December 2017 €
Cash flows from operating activities		
Net expenditure	(273,236)	(648,391)
Adjustments for:		
Depreciation	59,544	92,708
(Loss)/gain on sale of property, plant & equipment	229	(62,381)
Provision for diminution in value of investments	-	-
Investment income	(270)	(725)
Movement in debtors	209,840	(212,313)
Movement in creditors	<u>112,414</u>	<u>(128,731)</u>
Net cash inflow/(outflow) from operating activities	<u>108,521</u>	<u>(959,833)</u>
Cash flows from financing activities		
Investment income received	<u>270</u>	<u>725</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(409,785)	(4,554)
Sale of financial fixed assets	-	-
Sale of tangible fixed assets	<u>-</u>	<u>140,000</u>
Net cash (outflow)/inflow from investing activities	<u>(409,785)</u>	<u>135,446</u>
Net decrease in cash & cash equivalents	(300,994)	(823,662)
Cash and cash equivalents at the beginning of the period	<u>2,128,928</u>	<u>2,952,590</u>
Cash and cash equivalents at the end of the period	<u>1,827,934</u>	<u>2,128,928</u>

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

These financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the individual financial statements of The Irish Society for the Prevention of Cruelty to Children for the financial period ended 30 September 2018.

The Irish Society for the Prevention of Cruelty to Children is a private company limited by guarantee, incorporated in the Republic of Ireland. The registered office and principal place of business is 29 Baggot Street, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities".

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales, who are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORP's for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

b) Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

c) Income

Income from statutory bodies is included in the financial statements on the basis of amounts received and receivable.

Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when: the donor specifies that the grant or donation must only be used in future accounting periods; or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Public authority and other grants, being contributions towards the operating expenditure are accounted for using the performance model by crediting the statement of financial activities in the period in which the services are delivered.

Grants received towards capital expenditure are credited to the statement of financial activities when received or receivable, whichever is earlier, subject to performance related conditions being met, unless they relate to a specific future period in which case they are deferred.

Grants are recognised when there is evidence of entitlement and their receipt is probable.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the company. Such funds may be held in order to finance working capital or capital investment.

d) Donated services and facilities

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

e) Expenditure

Expenditure is recognised when a liability is incurred.

Expenditure is analysed between charitable activities, fundraising and other on the following basis:

- Expenditure under the heading of charitable activities consists of all expenditure directly related to the provision of services and allocated support costs and overheads.
- Expenditure under the heading of fundraising consist of all expenditure related to the raising of funds together with allocated support costs and overheads
- Expenditure under the heading of other consists of depreciation.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

e) Expenditure (continued)

Support costs arise from those functions that assist the work of the charity but do not directly relate to charitable activities or fundraising. Support costs include finance, IT, and governance costs which support the company's activities. Support costs are allocated on an estimated usage basis.

f) Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and pension entitlements.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial period.

Pension

A number of staff members are affiliated to the Nominated Health Agencies Superannuation Scheme, a public service multi-employer contributory scheme. The scheme is a defined benefit scheme and in common with most other state schemes is non-funded with benefits being met on a "pay-as-you-go" basis. There is no requirement for employer contributions.

In accordance with the requirements of the Department of Children and Youth Affairs, contributions from employees are recognised within liabilities and appropriately reduced by pension payments and refunds of pensions. Where pension payments exceed employee contributions in any period, funding for the shortfall will be required from the relevant government department.

g) Foreign currencies

Functional currency and presentation currency

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro ("€") which is also the functional currency of the company.

Transactions and balances

Transactions in foreign currencies are initially recorded in the entity's functional currency by applying the spot exchange rate ruling at the date of the transaction or an average rate where this rate approximates the actual rate at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

h) Taxation and deferred taxation

The entity is a registered charity (number 20007225). All its activities are exempt from corporation taxation.

i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation. Cost includes the original purchase price and costs directly attributable to bringing the asset to its working condition for its intended use.

Freehold properties

Freehold properties are stated at deemed cost less accumulated depreciation. The company previously adopted a policy of stating freehold properties at cost less any subsequent depreciation. The company obtained a valuation at 1 January 2014 and this valuation is being used as the deemed cost going forward.

Depreciation

A full year's depreciation is charged in the year of acquisition with none in the year of disposal. Depreciation is provided on a straight-line basis at the rates stated below, which are estimated to reduce the assets to realisable values by the end of their expected working lives. Library stocks are charged to the income and expenditure account in the year of purchase.

	Rate %
Freehold and leasehold properties	1%
Leasehold premises	Depreciated over terms of lease
Fixtures and fittings	10%
Computer equipment	33½%

These rates are applied to the cost in each class of fixed asset.

Derecognition

Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activity.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

j) Financial assets

Financial assets comprising equities are stated at market value, determined by using the mid-market price of the equities at the financial period end date.

k) Operating leases

Operating lease payments are charged to the Statement of Financial Activities in the period to which they relate.

l) Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

m) Financial instruments

Financial assets

Basic financial assets, including debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised the impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

m) Financial instruments (continued)

Financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset, and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle to liability simultaneously.

n) Provisions and contingencies

Provisions

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 obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Contingencies

Contingent liabilities, arising as a result of past events, are recognised when it is probable that there will be an outflow of resources and the amount can be reliably measured at the reporting date. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The company made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

a) Critical judgments made in applying the company's accounting policy

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

b) Key sources of estimation uncertainty

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise buildings, computer equipment, and fixtures and fittings. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial period. The net book value of tangible fixed assets subject to depreciation at the financial period end date was €2,951k (2017: €2,601k).

5. INCOME AND ENDOWMENTS

	9 months ended 30 September 2018 €	Year ended 31 December 2017 €
a) Donations and legacies		
Donations	1,781,027	2,990,165
Legacies	<u>237,067</u>	<u>148,751</u>
	<u>2,018,094</u>	<u>3,138,916</u>

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

5.	INCOME AND ENDOWMENTS <i>(continued)</i>	9 months ended 30 September 2018 €	Year ended 31 December 2017 €
	b) Charitable activities		
	Service payments		
	TUSLA Dublin	115,798	154,399
	TUSLA Drogheda	-	215,000
	TUSLA Galway	20,927	27,912
	TUSLA Cork	53,323	90,597
	TUSLA Limerick	28,125	37,500
	TUSLA Mayo	28,708	38,277
	HSE Waterford	-	9,650
	TUSLA Clare	37,500	50,000
	TUSLA Louth	50,250	-
	TUSLA Cavan	<u>111,000</u>	<u>-</u>
		<u>445,631</u>	<u>623,335</u>
	Funding from statutory bodies		
	National Office for Suicide Prevention	164,627	210,000
	Department of Children and Youth Affairs – Childline	-	-
	Department of Children and Youth Affairs – YPFSS	36,021	47,072
	Department of Children and Youth Affairs – Missing Children	81,398	127,775
	Department of Justice – Internet Safety	21,285	10,246
	Regional Drug Task Force payments		
	– Wicklow RDTF	73,099	94,401
	– RDTF NE 13	30,000	40,000
	TURAS	-	4,500
	Educational Training Board – Cavan Bounce Back Service	75,948	94,311
	QCBI	16,758	-
	Include Project Cavan Monaghan	8,102	-
	Peace Project	3,402	-
	Project Specific Funding	<u>600</u>	<u>-</u>
		<u>511,240</u>	<u>628,305</u>
	Other charitable income		
	– Other	141,997	265,724
	– Vodafone (<i>restricted</i>)	<u>200,000</u>	<u>400,000</u>
		<u>341,997</u>	<u>665,724</u>
	Total income from charitable activities	<u>1,298,868</u>	<u>1,917,364</u>

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

6. EXPENDITURE	Restricted funds 30 September 2018 €	Unrestricted funds 30 September 2018 €	9 months ended 30 September 2018 €	Year ended 31 December 2017 €
a) Charitable activities				
Salary costs	-	1,806,350	1,806,350	2,962,783
Direct costs	140,005	701,500	841,505	1,378,387
Support costs	<u>-</u>	<u>129,979</u>	<u>129,979</u>	<u>218,112</u>
	<u>140,005</u>	<u>2,637,829</u>	<u>2,777,834</u>	<u>4,559,282</u>
b) Raising funds				
Salary costs	-	523,438	523,438	837,917
Direct costs	-	371,971	371,971	503,510
Support costs	<u>-</u>	<u>26,622</u>	<u>26,622</u>	<u>24,235</u>
	<u>-</u>	<u>922,031</u>	<u>922,031</u>	<u>1,365,662</u>
c) Other				
Depreciation	<u>-</u>	<u>59,544</u>	<u>59,544</u>	<u>30,327</u>
Total	<u>140,005</u>	<u>3,619,404</u>	<u>3,759,409</u>	<u>5,955,271</u>

ALLOCATION OF SUPPORT COSTS

	Total 30 September 2018 €	Charitable activities 30 September 2018 €	Raising funds 30 September 2018 €
Accountancy costs	16,997	14,108	2,889
IT costs	124,282	103,154	21,128
Governance costs	<u>15,322</u>	<u>12,717</u>	<u>2,605</u>
	<u>156,601</u>	<u>129,979</u>	<u>26,622</u>

	Total 31 December 2018 €	Charitable activities 31 December 2018 €	Raising funds 31 December 2018 €
Accountancy costs	28,122	25,310	2,812
IT costs	198,727	178,854	19,873
Governance costs	<u>15,498</u>	<u>13,948</u>	<u>1,550</u>
	<u>242,347</u>	<u>218,112</u>	<u>24,235</u>

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

7. NET INCOME/(EXPENDITURE)	9 months ended 30 September 2018 €	Year ended 31 December 2017 €
Net income / (expenditure) is stated after charging:		
Directors' remuneration	-	-
Auditors' remuneration (inclusive of VAT) – audit services	15,322	15,498
Depreciation	59,544	92,708
Profit/(loss) on disposal of fixed assets	228	(62,381)
Operating lease payments	<u>1,823</u>	<u>2,430</u>

8. TAXATION

The company is a registered charity and is not liable to income taxation or corporation taxation.

9. EMPLOYEES AND REMUNERATION	9 month ended 30 September 2018 €	Year ended 31 December 2017 €
Salaries	2,099,168	3,368,957
Redundancy costs	-	79,887
Ex-gratia payment	7,000	-
Social welfare costs	<u>223,620</u>	<u>351,856</u>
	<u>2,329,788</u>	<u>3,800,700</u>

The average monthly number of salaried persons (including temporary fundraising staff) employed by the company in the period was 93 (2017: 106). An analysis of employee numbers at the period end is as follows:

	30 September 2018 Number	31 December 2017 Number
Services to children	78	88
Fundraising	14	16
Administration	<u>1</u>	<u>2</u>
	<u>93</u>	<u>106</u>

The company employs some workers on a seasonal basis to provide services only as required. The full time equivalent staff numbers employed in the period was 76 (2017: 90).

THE IRISH SOCIETY FOR THE PREVENTION OF CRUELTY TO CHILDREN

NOTES TO THE FINANCIAL STATEMENTS

9. EMPLOYEES AND REMUNERATION *(continued)*

Number of employees whose emoluments for the nine-month period (including taxable benefits in kind but excluding employer pension costs) fall within the following bands:

	30 September 2018 Number	31 December 2017 Number
€50,001 – €60,000	2	-
€60,001 – €70,000	-	1
€70,001 – €80,000	-	3
€80,001 – €90,000	-	1
€90,001 – €100,000	-	-
€100,001 – €110,000	-	-
€110,001 – €120,000	<u>-</u>	<u>1</u>

Key management compensation:

The compensation paid to key management personnel for the nine-month period ended 30 September 2018 for planning, directing and controlling the charity is €301,730 (year ended 31 December 2017: €498,385).

The annual salary of the CEO is €110,000 and is set by the Remuneration Committee of the Board and submitted to the Board for approval. In addition, the CEO has an annual car allowance of €10,000 due to the travel involved in the post.

10. DIRECTORS REMUNERATION

No remuneration or other benefits have been paid or are payable to any directors directly or indirectly from the funds of the company.

The total amount of expenses accrued by directors were €Nil (2017: €Nil).

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NOTES TO THE FINANCIAL STATEMENTS

11. TANGIBLE FIXED ASSETS

	Freehold properties €	Leasehold properties €	Fixtures & fittings €	Computer equipment €	Total €
Cost					
At 31 December 2017	2,611,066	82,650	342,096	830,856	3,866,668
Additions	-	-	18,677	391,108	409,785
Disposals	-	-	-	(3,387)	(3,387)
At 30 September 2018	<u>2,611,066</u>	<u>82,650</u>	<u>360,773</u>	<u>1,218,577</u>	<u>4,273,066</u>
Depreciation					
At 31 December 2017	104,369	66,658	305,109	789,209	1,265,345
Charge for the period	19,583	1,822	7,828	30,311	59,544
Disposals	-	-	-	(3,158)	(3,158)
At 30 September 2018	<u>123,952</u>	<u>68,480</u>	<u>312,937</u>	<u>816,362</u>	<u>1,321,731</u>
Net book value					
At 31 December 2017	<u>2,506,697</u>	<u>15,992</u>	<u>36,987</u>	<u>41,647</u>	<u>2,601,323</u>
At 30 September 2018	<u>2,487,114</u>	<u>14,170</u>	<u>47,836</u>	<u>402,215</u>	<u>2,951,335</u>

12. FINANCIAL ASSETS

	2018 €	2017 €
Fair value at beginning of period	<u>13,939</u>	<u>13,939</u>
Fair value at end of period	<u>13,939</u>	<u>13,939</u>
<i>Comprised as follows:</i>		
Equities	<u>13,939</u>	<u>13,939</u>

13. DEBTORS

	2018 €	2017 €
Amounts falling due within one year		
Debtors and prepayments	<u>565,482</u>	<u>775,322</u>

All debtors are due within one year.

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NOTES TO THE FINANCIAL STATEMENTS

14.	CREDITORS	2018	2017
	Amounts falling due within one year	€	€
	Trade creditors and accruals	399,260	338,598
	Paye/prsi	72,840	83,067
	Deferred income	<u>66,924</u>	<u>4,945</u>
		<u>539,024</u>	<u>426,610</u>

Trade creditors

The carrying amounts of creditors approximate their fair value largely due to the short-term maturities and nature of these instruments.

Accruals

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

Taxes and social welfare costs are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial period end date.

15.	FUNDS OF THE CHARITY	Restricted funds 2018 €	Unrestricted funds 2018 €	Total 2018 €
	Balance at beginning of period	293,926	4,798,976	5,092,902
	Surplus/(deficit) for the period	<u>59,995</u>	<u>(333,231)</u>	<u>(273,236)</u>
	Balance at end of period	<u>353,921</u>	<u>4,465,745</u>	<u>4,819,666</u>
	Fund balances are represented by:			
	Fixed assets	-	2,965,274	2,965,274
	Current assets	353,921	2,039,495	2,393,416
	Current liabilities	<u>-</u>	<u>(539,024)</u>	<u>(539,024)</u>
		<u>353,921</u>	<u>4,465,745</u>	<u>4,819,666</u>

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NOTES TO THE FINANCIAL STATEMENTS

16. PENSION SCHEME

A number of staff members are affiliated to the Nominated Health Agencies Superannuation Scheme, a public service multi-employer contributory scheme. The scheme is a defined benefit scheme and in common with most other state schemes is non-funded with benefits being met on a "pay-as-you-go" basis. There is no requirement for employer contributions.

In accordance with the requirements of the Department of Children and Youth Affairs, contributions from employees are recognised within liabilities and appropriately reduced by pension payments and refunds of pensions. Where pension payments exceed employee contributions in any period, funding for the shortfall will be required from the relevant government department. Given the anticipated pattern of future retirements we would expect that from and including 2018 onwards, expenditure will begin to exceed income for the first time and any deficit will be required to be met annually by the appropriate subvention from Government.

17. COMMITMENTS

The company has a number of lease commitments in relation to properties in the Republic of Ireland. The minimum lease payments due under non-cancellable operating leases are as follows:

	2018 €	2017 €
Due within one year	103,108	164,594
Due between one year and five years	255,938	135,444
Due after five years	<u>125,726</u>	<u>570,569</u>
	<u>484,772</u>	<u>870,607</u>

18. RELATED PARTY TRANSACTIONS

The company entered into transactions with Matheson, a related party by virtue of common director. The transactions for the period amounted to €6,772. In addition, donations received during the period totalled €3,284.

The company also received a donation of €25,000 from the Quinn Family Foundation, a related party by virtue of common director.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors on 29 January 2019.