



ÚDARÁS UCHTÁLA na hÉIREANN
THE ADOPTION AUTHORITY of IRELAND

THE ADOPTION AUTHORITY OF IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2017

THE ADOPTION AUTHORITY OF IRELAND

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THE ADOPTION AUTHORITY OF IRELAND

AUTHORITY INFORMATION

Composition of the Authority: Dr. Geoffrey Shannon, Chairperson
Dr. Imelda Ryan - Resigned on 30 Sept 2017
Ms. Anne O'Flaherty
Ms. Orlaith Traynor
Mr. Paul Harrison
Mr. Patrick McMahon
Dr. Helen Buckley
Dr. Margo Anglim - Appointed 26 Oct 2017

Chief Executive Officer: Patricia Carey

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Dublin 2

Auditors: Comptroller & Auditor General
3A Mayor Street Upper
Dublin 1



Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

ÚDARÁS UCHTÁLA

22 JAN 2019

RECEIVED

Report for presentation to the Houses of the Oireachtas

Adoption Authority of Ireland

Opinion on financial statements

I have audited the financial statements of the Adoption Authority of Ireland for the year ending 31 December 2017 as required under the provisions of section 112 of the Adoption Act 2010. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Adoption Authority of Ireland at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Adoption Authority of Ireland and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Adoption Authority of Ireland has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Orla Duane
For and on behalf of the
Comptroller and Auditor General

24 December 2018

Appendix to the report

Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of financial statements in the form prescribed under section 112 of the Adoption Act 2010
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- 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.

Responsibilities of the Comptroller and Auditor General

I am required under section 112 of the Adoption Act 2010 to audit the financial statements of the Adoption Authority of Ireland and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the Adoption Authority of Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Adoption Authority of Ireland to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Governance

The Board of the Adoption Authority of Ireland was established under the Adoption Act 2010. The functions of the Board are set out in section 96 of this Act. The Authority is accountable to the Minister for Department of Children and Youth Affairs and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Adoption Authority of Ireland are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Authority, and must ensure that all Authority members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Authority and management of the Adoption Authority of Ireland.

Board Responsibilities

The work and responsibilities of the Board are set out in the Adoption Authority of Ireland's Code of Governance, which also contain the matters specifically reserved for Board's decision. Standing items considered by the Board include:

- declaration of interests,
- reports from Sub-Committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 112 of the Adoption Act 2010 requires the Board of the Adoption Authority of Ireland to keep, in such form as may be approved by the Minister for Department of Children and Youth Affairs with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Adoption Authority of Ireland is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 112 of the Adoption Act 2010. The maintenance and integrity of the corporate and financial information on the Adoption Authority of Ireland's website is the responsibility of the Board of the Authority.

The Board is responsible for approving the annual plan and budget. Evaluation of the performance of the Adoption Authority of Ireland by reference to the annual plan and budget is regularly considered at Board meetings.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the Adoption Authority of Ireland give a true and fair view of the financial performance and the financial position of the Adoption Authority of Ireland at 31 December 2017.

THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Board Structure

The Board consists of the Chairperson, the Deputy Chairperson and 5 ordinary members, all of whom are appointed by the Minister for Department of Children and Youth Affairs. The members of the Board were appointed for a period of five years and meet at least on a monthly basis. The table below details the appointment period for current members:

Board Member	Role	Date Appointed
Anne O'Flaherty	Board Member	01/11/2015
Geoffrey Shannon (Dr.)	Chair	01/11/2015
Helen Buckley (Dr.)	Board Member	01/11/2015
Margo Anglim (Dr.)	Board Member	26/10/2017
Orlaith Traynor	Deputy Chair	01/11/2015
Patrick McMahon	Board Member	01/11/2015
Paul Harrison	Board Member	01/11/2015

The Board conducted an internal assessment of its effectiveness in 2017.

The Board has established two sub-committees, as follows:

- 1. Audit and Risk Committee:** comprises two Authority members, CEO and two independent members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are: Ms. Claire Byrne (Chair), Mr. Aidan Browne (Member) Dr. Geoffrey Shannon (Chairman of the Authority), Judge Patrick McMahon (Retired) and Ms. Patricia Carey. There were four meetings of the committee in 2017.

- 2. Research Committee:** comprises three Authority members and three independent members. The main functions of the sub-committee are to formulate and enable research, to review and oversee the implementation of agreed research projects including commissioning of research and support of postgraduate research. It will also consider and make recommendations on matters of policy relating to research to the Board, quality assure research commissioned by the Board, promote dissemination of any research that is completed with funding from the AAI and approve procedures for allocating research funds and monitor their implementation. The members of this committee are: Prof. Helen Buckley (Chair, Member of the Authority), Ms. Orlaith Traynor (Deputy Chair of the Authority), Ms. Anne O'Flaherty (Member of the Authority), Prof. Gordon Harold (University of Sussex), Ms. Shelia Greene and Ms. Celia Loftus (Principal Social Worker, Adoption Authority). There were three meetings of the committee in 2017.

THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2017 is set out below including the fees and expenses received by each member:

	Board	Audit & Risk Committee	Research Committee	Fees 2017 €	Expenses 2017 €
	23	4	3		
Geoffrey Shannon (Dr.)	23	4	-	63,120	-
Anne O'Flaherty	16	-	3	7,695	-
Helen Buckley (Dr.)	18	-	3	7,695	-
Margo Anglim (Dr.)	2/2	-	-	1,401	-
Orlaith Traynor	16	-	3	7,695	-
Patrick McMahon	18	3	-	7,695	-
Paul Harrison	19	-	-	7,695	-
Imelda Ryan	13/18	-	-	5,771	390
Claire Byrne	-	4	-	-	-
Aidan Browne	-	3	-	-	-
Celia Loftus	-	-	3	-	-
Gordon Harold (Prof)	-	-	1	-	-
Shelia Greene (appointed Nov 2017)	-	-	1/1	-	-
				108,767	390

Key Personnel Changes

One member of the Board resigned during the year. In accordance with the Adoption Act 2010 the Minister appointed one new member.

The Registrar retired on 27th November 2017. The role is vacant, shared duties are referred to the Director of Compliance in the interim period.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Authority is responsible for ensuring that the Adoption Authority of Ireland has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

Range From	To	Number of employees	
		2017	2016
€ 60,000	- € 69,999	2	1
€ 70,000	- € 79,999	-	-
€ 80,000	- € 89,999	1	1
€ 100,000	- € 109,999	1	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employer's PRSI.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2017	2016
	€	€
Legal advice	200,866	206,275
Review of Accredited Bodies	15,154	15,314
Risk Management	7,036	-
Pension and Human Resources Advice	15,371	32,086
Corporate Plan	-	1,845
Medical advice	25,318	25,380
Total consultancy costs	263,745	280,900
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	263,745	280,900
Total	263,745	280,900

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Adoption Authority of Ireland which is disclosed in Consultancy costs above.

	2017	2016
	€	€
Legal fees - legal proceedings	878,162	424,961
Conciliation and arbitration payments	-	-
Settlements	75,000	488,920
Total	953,162	913,881

THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2017 €	2016 €
Domestic		
- Board*	785	1,634
- Employees	6,617	6,604
International		
- Board*	2,847	10,600
- Employees	17,016	30,205
Total	<u>27,265</u>	<u>49,043</u>

* includes travel and subsistence of €390 paid directly to Board members in 2017 (2016: €1,233). The balance of €3,242 (2016: €11,000) relates to expenditure paid by Adoption Authority of Ireland on behalf of the Board members.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2017 €	2016 €
Staff hospitality	1,236	565
Client hospitality	-	-
Total	<u>1,236</u>	<u>565</u>

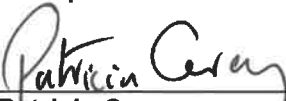
Statement of Compliance

The Adoption Authority of Ireland has adopted the Code of Practice for the Governance of State Bodies (revised 2016), as published by the Department of Public Expenditure and Reform in August 2016 and has put procedures in place to ensure compliance with the Code. In 2017, the Adoption Authority of Ireland complied with the requirements of the Code with the following exceptions:

- The development on a Corporate Procurement Plan is ongoing at year end and is expected to be in place in Q1 2019;
- The recruitment of a Board Secretary was in progress at year end and an appointment was made in April 2018;
- Consideration was given to a Concerns Committee or Concerns policy at year end and continues to be considered.

These departures were not communicated to the Department of Children and Youth Affairs.


Dr. Geoffrey Shannon
Chairperson


Patricia Carey
Chief Executive Officer

Date 19 DEC 2018

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

I, as Chairman of the Board make this statement in accordance with the requirement set out in the Department of Public Expenditure and Reform's Code of Practice for the Governance of state Bodies (2016) and I acknowledge the Authority is responsible for the system of Internal Control. The Authority has delegated responsibility to the Chief Executive to deal with management and operational issues and to report to the Authority regularly. The system of Internal Control can only provide reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material error or irregularities are either prevented or would be detected on a timely basis.

The Adoption Authority of Ireland was established with effect from 1st November 2010 in accordance with The Adoption Act 2010. From 1st November 2010 the Authority did not have its own accounting system. An interim arrangement was in place whereby all income and expenditure was processed on its behalf by the Department of Health. This arrangement with the Department of Health terminated on the 1st January 2015 at which point the Authority had its own accounting system and processes all of its own income and expenditure apart from the payroll. The payroll function remained with the Department of Health who continued to process the payroll on the Authority's behalf until late 2015.

In November 2015, responsibility for the Authority's payroll administration, processing and payment was transferred to the Payroll Shared Services Centre ("PSSC"). A Service Management Agreement is in place with PSSC which outlines the roles and responsibilities of each party in relation to payroll processing.

Purpose of the System of Internal Control

The following steps have been taken to ensure an appropriate control environment:

- The Authority has a regular schedule of meetings at which it is provided with regular updated reports of expenditure.
- An Audit and Risk Committee of the Authority has been established. Its terms of reference include ensuring systems that guarantee Internal Control.
- Management responsibilities are clearly assigned, with corresponding accountability.

Capacity to Handle Risk

The Adoption Authority of Ireland has established processes to identify and evaluate financial and business risks by:

- Identifying the nature and extent of financial risks and business risks facing the Authority.
- Assessing the likelihood of identified risks occurring.
- Assessing the Authority's ability to manage and mitigate the risks that do occur.

The Authority has an Audit and Risk Committee (ARC). The Authority has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC. The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk.

The Adoption Authority of Ireland has a properly constituted internal audit function which reports to the Audit and Risk Committee of the Authority. The internal audit function operates in accordance with the Code of Practice for the Governance of State Bodies (2016)."

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Risk and Control Framework

The system of Internal Control is based on a frame work of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- Appropriate budgeting system with an annual budget which is reviewed regularly by senior management.
- Regular review by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- Regular senior management team meetings.
- Service Management Agreements are in place for areas which are administered on behalf of the Authority.

Mechanisms for ensuring the adequacy of the security of the Information and Communication Technology (ICT) systems that include the establishment of appropriate policies and control procedures have been established.

Procurement

The Adoption Authority of Ireland has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

Annual Review of Effectiveness

The Authority's monitoring and review of effectiveness of the systems of Internal Control is informed by the work of the outsourced internal auditor and the Audit Committee. The following internal audits were carried out in 2017:

- Review of the effectiveness of Internal Financial Controls;
- General Data Protection Regulation Readiness Review.

The Statement on System of Internal Control has been reviewed by the Audit and Risk Committee and the Board to ensure it accurately reflects the control system in operation during the reporting period.

A review of Internal Controls in 2017 was carried out by an external firm and signed off by the Board of the Authority in 2018.

The Board is reasonably assured that the systems of Internal Control instituted and implemented in the Adoption Authority of Ireland for the financial year ended 31st December 2017 are effective.

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Internal Control Issues

The following internal control issues were identified during the year:

Superannuation Employer Contributions

The Adoption Authority of Ireland's (AAI) payroll is administered by the Department of Children and Youth Affairs (DCYA) via a Service Level Agreement with Payroll Shared Services Centre (PSSC).

From establishment in 2010 up to 2013, all AAI staff were seconded from the DCYA (from DoH prior to DCYA being established in 2011). During this time employer pension contributions were payable to DCYA as was required by Letter to Personnel Officers 20 September 2005: E109/76/01 - Rates to be charged for pension contributions in respect of civil servants who are seconded to bodies outside the civil service (including public service bodies). These charges were calculated by the DCYA and were allocated to AAI's subhead along with AAI's payroll costs.

From 2013 onwards, the seconded staff incrementally returned to DCYA or transferred permanently to the AAI. DCYA continued to administer employer pension contributions for previously seconded staff as a charge to AAI's subhead. In 2017, the AAI paid €306,736 in this regard. In July 2018 the Authority received confirmation from DCYA that the arrangement had ceased.

Procurement

AAI had a three year contract for legal services that expired in October 2016. The contract was extended pending finalisation of a framework agreement with OGP. In 2017, AAI incurred expenditure of circa €850,000 under this contract extension.

Signed Geoffrey Shannon
D. Geoffrey Shannon
Chairperson

Date: 19 DEC 2018

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Year ended 31 December 2017 €	Year ended 31 December 2016 €
INCOME			
Oireachtas Grants	2	3,383,824	3,401,748
Other Income	3	14,273	9,256
		3,398,097	3,411,004
EXPENDITURE			
Staff Costs	4	1,640,035	1,580,519
Board Costs	5	113,943	104,957
Office Expenses	6	230,851	199,141
Legal and Professional Fees	7	1,322,078	1,253,051
Travel Expenses	8	27,265	49,043
Depreciation	9	35,267	20,983
		3,369,439	3,207,694
Surplus for the year before appropriations		28,658	203,310
Transfer from (to) capital account	13	(61,755)	(17,410)
		(33,097)	185,900
Balance brought forward at 1 January		(718,066)	(903,966)
BALANCE CARRIED FORWARD AT 31 DECEMBER		(751,163)	(718,066)

The Statement of Cash Flows and Notes 1 to 20 form part of these financial statements.

Signed Geoffrey Shannon
Dr. Geoffrey Shannon
Chairperson

Signed Patricia Carey
Patricia Carey
Chief Executive Officer

Date 19 DEC 2018

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	€	€
(DEFICIT)/ SURPLUS FOR THE FINANCIAL YEAR	(33,097)	185,900
Experience (losses)/gains on retirement benefit obligations	-	-
Changes in assumptions underlying the present value of retirement benefit obligations	(2,160,000)	-
Total actuarial (losses) in the year	(2,160,000)	-
Adjustment to deferred retirement benefits funding	2,160,000	-
Total Comprehensive Income for the year	(33,097)	185,900

The Statement of Cash Flows and notes 1 – 20 form part of these financial statements.

On behalf of the Authority of the Adoption Authority of Ireland:


 Dr. Geoffrey Shannon
 Chairperson


 Patricia Carey
 Chief Executive Officer

Date: 19 DEC 2018

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 2017

	Notes	2017 €	2016 €
FIXED ASSETS			
Property, Plant and Equipment	9	131,309	69,554
CURRENT ASSETS			
Cash and Cash Equivalents		106,536	11,587
Receivables	10	26,038	14,806
		<u>132,574</u>	<u>26,393</u>
CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)			
Payables	11	<u>(114,987)</u>	<u>(208,209)</u>
NET CURRENT ASSETS/ (LIABILITIES)		17,587	(181,816)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>148,896</u>	<u>(112,262)</u>
Provision for Liabilities and Charges	12	(768,750)	(536,250)
RETIREMENT BENEFITS			
Retirement benefits obligations	17(iii)	(2,487,000)	-
Deferred retirement benefit funding asset	17(iv)	2,487,000	-
NET LIABILITIES		<u>(619,854)</u>	<u>(648,512)</u>
REPRESENTING			
Retained Revenue Reserves		(751,163)	(718,066)
Capital Account	13	131,309	69,554
		<u>(619,854)</u>	<u>(648,512)</u>

The Statement of Cash Flows and notes 1 to 20 form part of these financial statements.

Signed Geoffrey Shannon
Dr. Geoffrey Shannon
Chairperson

Signed Patricia Carey
Patricia Carey
Chief Executive Officer

Date: 19 DEC 2018

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	2017 €	2016 €
Reconciliation of Surplus to net cash inflow from operating activities			
(Deficit)/ Surplus for the year		(33,097)	185,900
Depreciation	9	35,267	20,983
(Increase) / Decrease in debtors	10	(11,232)	17,127
Increase/ (Decrease) in creditors	11 & 12	139,278	(224,332)
Capital account movement	13	61,755	17,410
Net cash inflow from operating activities		191,971	17,088
 STATEMENT OF CASHFLOWS			
Net cash inflow from operating activities		191,971	17,088
 Cash flows from investing activities			
Payment to acquire fixed assets	9	(97,022)	(38,393)
Increase / (Decrease) in cash in the year		94,949	(21,305)
Cash and cash equivalents at the beginning of the year		11,587	32,892
Cash and cash equivalents at the end of the year		106,536	11,587

THE ADOPTION AUTHORITY OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1 ACCOUNTING POLICIES

The basis of accounting and significant accounting policies adopted by the Adoption Authority of Ireland are set out below. They have been applied consistently throughout the year and for the preceding year.

a) General Information

The Adoption Authority of Ireland was set up under the Adoption Act, 2010 with a head office at Shelbourne House, Shelbourne Road, Dublin 4. The functions of the Adoption Authority of Ireland are set out in section 96 of the Adoption Act 2010. They include the following:

- performing in the State the role of a Central Authority under The Hague Convention;
- at the request of the Minister, providing general advice to him or her about adoption matters;
- undertaking or assisting in research projects and activities relating to adoption services;
- compiling statistical information and other records as to the proper planning, development and provision of those adoption services;
- maintaining the register of accredited bodies; and
- maintaining the register of intercountry adoptions.

The Adoption Authority of Ireland is a Public Benefit Entity (PBE).

b) Statement of Compliance

The financial statements of the Authority for the year ended 31 December 2017 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

c) Basis of Preparation

The financial statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Children and Youth Affairs with the concurrence of the Minister for Public Expenditure and Reform, in accordance with Section 112 of the Adoption Act 2010.

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

d) Revenue

Oireachtas Grants

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis and also include amounts paid on behalf of the Authority by the Department of Children and Youth Affairs.

Capital Grants

Grant funding used to purchase property, plant and equipment is transferred to a Capital Account and released back to income in line with the depreciation of the related assets. The balance on the Capital Account represents the unamortised value of grant received for capital expenditure purpose.

Other Income

Income shown in the financial statements under Other Income represents amounts invoiced to third parties in the ordinary course of business.

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FOR THE YEAR ENDED 31 DECEMBER 2017

e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, other than freehold land and artwork, at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives, as follows:

(i)	Fixtures and Fittings	10% per annum
(ii)	Office and IT Equipment	20% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

f) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date or at forward purchase contract rates where such contracts exist.

g) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Adoption Authority will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

h) Employee Benefits

Short-term Benefits

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

Retirement Benefits

The Adoption Authority of Ireland Superannuation Scheme came into operation on 3 April 2017 under S.I. No. 157 of 2017. This scheme relates to around two-thirds of the Authority's staff who redeployed to the Authority from other civil or public service organisations. Prior to this Scheme, the Authority operated the model superannuation scheme (model scheme) for State employees.

Employee and employer deductions under the Scheme are retained by the Department of Children and Youth Affairs.

The Authority also joined the Public Service Transfer Network in 2017 and work is continuing to finalise the arrangements for the transfer of reckonable service for former civil and public service staff who redeployed to the Authority. Pending the outcome of these arrangements, the Authority continues to charge the employer contributions to the statement of income and expenditure and retained revenue reserves. The Authority has included an actuarially calculated pension liability and pension asset in respect of its superannuation scheme in its 2017 financial statements.

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Single Public Service Pension Scheme

The Authority also operates the Single Public Service Pension Scheme (Single Scheme). New entrant public service staff employed by the Authority after 1 January 2013, are members of the Single Scheme in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Single Scheme provides for consumer price index-linked defined benefit pensions based on career average pay. The Authority makes the necessary deductions from salaries for staff who are part of the scheme and employee contributions are transferred to the Department of Public Expenditure and Reform on a monthly basis in accordance with the provisions of the Scheme.

Both pension schemes are unfunded pay-as-you-go statutory schemes with benefits payable under the Schemes funded by the Exchequer. (See note 17).

i) Provisions

Provisions are recognised when the Authority 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.

j) Contingent Liabilities

Contingent liabilities arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of the uncertain future events not wholly within the Authority's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

k) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Depreciation and Residual Values

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

Provisions

The Adoption Authority makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

2 GRANTS	2017 €	2016 €
Department of Children and Youth Affairs	3,383,824	3,401,748
	3,383,824	3,401,748

Grants are drawn down from Department of Children and Youth Affairs Vote 40 subhead C6.

3 OTHER INCOME	2017 €	2016 €
Income from Adoption Certificates	8,074	5,948
Courier Income	3,651	1,542
Miscellaneous	2,548	1,766
	14,273	9,256

Courier income represents charges which the Authority makes applications in order to contribute towards the Authority's courier costs (note 6).

4 STAFF COSTS AND EMPLOYEE INFORMATION	2017 €	2016 €
Wages and Salaries (incl PRSI er)	1,186,305	1,177,912
Employer Contributions	306,736	291,852
Outsource Finance Support	103,271	90,240
Training	25,411	14,444
Recruitment Costs	18,312	6,071
	1,640,035	1,580,519

Whole Time Equivalents (WTE) at the end of the year were 22.6 (2016: 23.8).

An amount of €46,324 (2016: €46,557) in respect of Pension Levy was deducted from staff salaries and retained by the Department of Children and Youth Affairs. In 2017, €21,858 (2016: €21,860) was deducted from staff in respect of the Single Scheme and transferred to the Department of Public Expenditure and Reform.

No overtime payments or allowances were made in the year. No termination payments were made in the year. Employer contributions were charged by the DCYA to AAI in error. DCYA ceased such charges in 2018.

4(a) Employee benefits breakdown

Range of total employee benefits		Number of Employees	
From	To	2017	2016
€60,000	- €69,999	2	1
€70,000	- €79,999	-	-
€80,000	- €89,999	1	1
€100,000	- €109,999	1	1

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4(b) CHIEF EXECUTIVE OFFICER'S REMUNERATION	2017	2016
	€	€
Chief Executive Officer's annual basic salary	<u>108,621</u>	<u>103,041</u>

The Chief Executive Officer did not receive any performance related payments or any other benefit in kind during the year. The Chief Executive Officer's pension entitlements are in line with standard entitlements in the model public sector defined benefit superannuation scheme.

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5 BOARD COSTS	2017	2016
	€	€
Training	5,176	1,362
<u>Board members fees and stipends:-</u>		
Geoffrey Shannon (Chairman)	63,120	63,120
Anne O'Flaherty	7,695	7,695
Imelda Ryan	5,771	7,695
Patrick McMahon	7,695	7,695
Paul Harrison	7,695	7,695
Orlaith Traynor	7,695	7,770
Helen Buckley	7,695	1,925
Margo Anglim	1,401	-
	<u>113,943</u>	<u>104,957</u>

The Adoption Act 2010 states that a person is only eligible for appointment as Chairperson of the Board if the person is or was, at any time during the 2 years immediately before the appointment, a Judge of the Supreme Court, the High Court, the Circuit Court or the District Court or is a barrister or solicitor of not less than 10 years standing.

The Chairman was paid in accordance with agreed rates from the Department of Health and the Department of Public Expenditure and Reform on the basis of the skill-sets required as stated in The Adoption Act 2010.

THE ADOPTION AUTHORITY OF IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

6 OFFICE EXPENSES	2017	2016
	€	€
Contract Cleaning	27,246	16,922
Insurance	-	234
Office Expenses	11,976	8,850
Office Furniture (under €1,000)	2,578	-
Conference and Catering Costs	17,630	10,431
Annual Membership, Subscriptions and Registration	9,112	3,120
International Social Service *	5,000	5,000
Telephones	37,378	30,393
Heat, Power and Light	18,794	18,096
Postage	17,212	14,398
Office Supplies/Stationery	12,385	19,117
Courier	4,498	5,417
Printing	4,904	860
Advertising	22,464	1,077
Information Communication Technologies	25,226	55,282
Translation Expenses	2,844	625
Stenography	9,898	8,372
Hospitality	1,236	565
Bank Charges	470	382
	<u>230,851</u>	<u>199,141</u>

* Expenditure on International Social Service represents Ireland's contribution to the International Reference Centre for the Rights of the Children deprived of their Family (ISS/IRC).

7 LEGAL AND PROFESSIONAL FEES	2017	2016
	€	€
Legal Fees*	1,154,028	1,120,155
Accountancy and Compliance Costs	21,426	7,698
Review of Accredited Bodies under the remit of Section 133, Adoption Act 2010	15,154	15,314
Risk management	7,036	-
Pensions and Human Resources Advice	15,371	32,086
Audit and Risk Committee Costs	22,719	15,161
Corporate Plan	-	1,845
Audit	11,000	12,000
Internal Audit	19,890	18,389
Medical Contractor	25,319	25,380
Legal Contractor	30,135	5,023
	<u>1,322,078</u>	<u>1,253,051</u>

*Included in legal fees are amounts paid for litigation in which the authority was (a) the applicant and (b) the respondent. The authority is obliged to bring certain cases to the High Court where, in domestic adoption, the birth father cannot be notified and consulted on the proposed adoption.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

7 LEGAL AND PROFESSIONAL FEES (Continued)

The authority is also obliged to attend the High Court as a respondent where a birth parent guardian is not consenting to the adoption, where the child is not an orphan or, in certain circumstances, where a party wishes to have an entry in the Register of Intercountry Adoptions and the authority has not been able to grant same in accordance with the provision of the 2010 Adoption Act.

Included in legal fees are amounts paid for litigation in which the authority was the respondent. Included in legal fees are amounts for legal settlements of €75,000 (2016: €488,920). Legal fees also include an increase in the provision for legal costs of €428,500 (2016: €337,250). (Note 12).

8 TRAVEL EXPENSES	2017	2016
	€	€
Domestic Travel	7,402	8,238
Foreign Travel	19,863	40,805
	<u>27,265</u>	<u>49,043</u>

9 PROPERTY, PLANT AND EQUIPMENT

	IT and Office Equipment	Fixtures and Fittings	Total
	€	€	€
<u>Cost</u>			
At 1 st January 2017	101,520	25,604	127,124
Additions for the period	61,737	35,285	97,022
Disposals	-	-	-
At 31 st December 2017	<u>163,257</u>	<u>60,889</u>	<u>224,146</u>
<u>Accumulated Depreciation</u>			
At 1 st January 2017	54,840	2,730	57,570
Depreciation charge for the period	29,178	6,089	35,267
Disposals	-	-	-
At 31 st December 2017	<u>84,018</u>	<u>8,819</u>	<u>92,837</u>
<u>Net Book Value</u>			
At 31 st December 2017	<u>79,239</u>	<u>52,070</u>	<u>131,309</u>
At 31 st December 2016	<u>46,680</u>	<u>22,874</u>	<u>69,554</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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		2017	2016
		€	€
10	RECEIVABLES		
	Debtors	2,128	-
	Prepayments	23,910	14,806
		26,038	14,806

		2017	2016
		€	€
11	PAYABLES		
	Amounts falling due within one year:		
	Creditors	2,886	102,376
	Accrued Expenses	69,697	57,694
	Value Added Tax	1,430	1,495
	Professional Services Withholding Tax	40,015	45,458
	Other Creditors	959	1,186
		114,987	208,209

Amounts due in respect of Professional Services Withholding Tax relate to amounts withheld from payments to suppliers of professional services. These amounts were paid to the Revenue Commissioners after the year end.

		As at 31 December 2017	As at 31 December 2016
		€	€
12	PROVISION		
	<u>Legal Costs</u>		
	Amount at the beginning of the year	536,250	748,000
	Additions to provision	428,500	337,250
	Amounts charged against the provision	(196,000)	(549,000)
	Unused amounts reversed	-	-
		768,750	536,250

There are a small number of on-going cases which involve (i) issues which arose following Ireland's accession to The Hague Convention, and (ii) historic matters which arose under the remit of An Bord Uchtála. The Authority is a respondent in these cases and is actively defending the cases. Should it be unsuccessful in these proceedings the Authority will strongly resist the imposition of costs orders. The Authority has made a provision for the costs associated with these proceedings.

In consultation with the Authority's legal team the provision made by the Authority is a best estimate of the costs of the proceedings.

		2017	2016
		€	€
13	CAPITAL ACCOUNT		
	Balance at 1 st January 2017	69,554	52,144
	Purchase of Fixed Assets	97,022	38,393
	Amount amortised in line with asset depreciation for the year	(35,267)	(20,983)
	Transfer from Income and Expenditure Account	61,755	17,410
		131,309	69,554
	Balance at 31 st December 2017		

THE ADOPTION AUTHORITY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

14 CAPITAL COMMITMENTS

There were no capital commitments at 31st December 2017.

15 CONTINGENT LIABILITIES

As outlined in the accounting policies the Authority makes provision for legal costs where it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be reliably estimated.

While there are a number of cases whereby costs can be estimated and provided for, certain cost elements relating to these cases are uncertain and cannot be reliably estimated due to uncertainty surrounding how the cases will proceed.

16 RELATED PARTY TRANSACTIONS/ DISCLOSURE OF INTERESTS

Key management personnel consist of the CEO and members of the Authority. Total compensation paid to key management personnel, including Authority members' fees and total CEO remuneration, amounted to €217,388 (2016: €206,636) (Notes 4 and 5).

The Adoption Authority of Ireland complies with the Code of Practice for the Governance of State bodies issued by the Department of Finance in relation to the disclosure of interests by the Authority members and its staff. Formal procedures exist to ensure adherence with this requirement of the code. No related party transactions took place in 2017.

17 RETIREMENT BENEFIT COSTS

i. Authority Staffing

In accordance with Section 123 of the Adoption Act 2010, the Authority has prepared and submitted to the Minister for his approval a scheme for the granting of superannuation benefits to these staff members and in respect of such members of the staff of the Authority as it may think fit. Administrative approval for the staff superannuation scheme has been received from the Department of Public Expenditure and Reform.

New entrant staff, employed by the Authority after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Deductions from staff salaries are transferred to the Department of Public Expenditure and Reform on a monthly basis in accordance with the Act.

ii. Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	31 December 2017	31 December 2016
	€	€
Total employer contribution	306,736	-
Current service cost *	429,000	-
Interest on retirement benefit scheme liabilities	46,000	-
Adjustment to deferred Exchequer funding	(475,000)	-
Total charges to the statement of income and expenditure and retained revenue reserve	306,736	-

* The current service cost includes employee contributions totaling €37,000 in 2017.

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iii. Movement in net retirement benefit obligations during the financial year

	31 December 2017	31 December 2016
	€	€
Net retirement benefit obligation at 1 January *	2,160,000	-
Current service costs	392,000	-
Employee Contributions	37,000	-
Interest costs	46,000	-
Benefits paid in period	(148,000)	-
Experience (loss)/gain on liabilities	-	-
Changes in actuarial assumptions	-	-
	<hr/>	<hr/>
Net retirement benefit obligations at 31 December	<u>2,487,000</u>	-

* This is the first year the Adoption Authority has reported its pension liability so the opening position has been estimated based on market conditions at the time.

iv. Deferred funding asset for retirement benefits

The Authority recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The deferred funding liabilities for retirement benefit as at 31 December 2017 amounted to €2,487,000.

v. History of defined benefits obligations

	2017
	€'000
Defined benefit obligations	2,487
Experience losses/(gains) on defined benefit scheme liabilities	-

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NOTES TO THE FINANCIAL STATEMENTS

vi. Description of scheme

Authority Scheme

The pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

Single Scheme

The Single Scheme is the occupational pension scheme for public servants hired since 2013. It is a defined benefit scheme, with retirement benefits based on career-average pay. The scheme generates pension credits and retirement lump sum credits for each scheme member. These money credits, known as "referable amounts", accrue as percentages of pay on an ongoing basis. The referable amounts accrued each year are revalued annually until retirement in line with inflation increases (Consumer Price Index). The annual pension awarded on retirement is the cumulative total of a scheme member's pension referable amounts, and the retirement lump sum awarded is, similarly, the total of the scheme member's lump sum referable amounts.

Valuation

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2017.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2017 were as follows:

	31 December 2017	31 December 2016
Discount rate	2.10%	-
Inflation rate	1.85%	-
Salary increases	3.35%	-
Pension increases	2.85%	-

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The number of members in the Scheme and the number of deaths are too small to analyse and produce any meaningful Scheme-specific estimates of future levels of mortality. Average future life expectancy according to the mortality tables used to determine the pension liabilities are:

	31 December 2017 Years	31 December 2016 Years
Male aged 65	21.4	-
Female aged 65	23.9	-

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NOTES TO THE FINANCIAL STATEMENTS

18 ACCOMMODATION

The Adoption Authority of Ireland operates from Shelbourne House, Shelbourne Road. Rent is funded in kind by the OPW.

19 COMPARATIVE FIGURES

Some changes have been made to the presentation of items in the financial statements and the comparative figures have been reclassified where necessary on a basis consistent with the current year presentation.

20 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Adoption Authority of Ireland at its meeting on 19th December 2018.