



ÚDARÁS UCHTÁLA na hÉIREANN
THE ADOPTION AUTHORITY of IRELAND

THE ADOPTION AUTHORITY OF IRELAND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018

THE ADOPTION AUTHORITY OF IRELAND

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THE ADOPTION AUTHORITY OF IRELAND

AUTHORITY INFORMATION

Composition of the Authority: Dr. Geoffrey Shannon, Chairperson
Ms. Anne O'Flaherty
Ms. Orlaith Traynor
Mr. Paul Harrison
Mr. Patrick McMahon
Dr. Helen Buckley
Dr. Margo Anglim

Chief Executive Officer: Patricia Carey

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Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas **Adoption Authority of Ireland**

Opinion on the financial statements

I have audited the financial statements of the Adoption Authority of Ireland for the year ended 31 December 2018 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 2018 and of its income and expenditure for 2018 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.

John Crean
For and on behalf of the
Comptroller and Auditor General

12 December 2019

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, 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 I identify 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 I identify 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 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 is 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 Children and Youth Affairs with the 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 2018.

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 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 2018.

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

- 1. Audit and Risk Committee:** comprises two Authority members 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 resigned March 2018), Dr. Geoffrey Shannon (Chairman of the Authority), Judge Patrick McMahon (Retired), Tara McDermott (member appointed June 2018). There were five meetings of the committee in 2018.

- 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 five meetings of the committee in 2018.

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 2018 is set out below including the fees and expenses received by each member:

	Board	Audit & Risk Committee	Research Committee	Fees 2018 €	Expenses 2018 €
	23	5	5		
Geoffrey Shannon (Dr.)	21	5	-	63,120	-
Anne O'Flaherty	18	-	2	7,695	-
Helen Buckley (Dr.)	19	-	3	7,695	-
Margo Anglim (Dr.)	19	-	-	7,695	-
Orlaith Traynor	20	-	3	7,695	545
Patrick McMahon	19	4	-	7,695	-
Paul Harrison	14	-	-	7,695	-
Claire Byrne	-	5	-	-	-
Aidan Browne (resigned March 18)	-	1	-	-	-
Celia Loftus	-	-	3	-	-
Gordon Harold (Prof)	-	-	2	-	-
Shelia Greene	-	-	3	-	-
Tara McDermott (appointed June 2018)	-	3	-	-	-
				109,290	545

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.

Key Personnel Changes

During 2018, Tara Downes was appointed to the role of Director of Operations and Board Secretary.

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	
		2018	2017
€ 60,000	- € 69,999	2	2
€ 70,000	- € 79,999	2	-
€ 80,000	- € 89,999	-	1
€100,000	- €109,999	-	1
€ 110,000	- € 119,999	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.

	2018 €	2017 €
Legal advice		
- General Advice	213,117	200,866
- File Review	30,750	-
GDPR	58,138	-
Review of Accredited Bodies	11,906	15,154
Risk Management	-	7,036
Pension and Human Resources Advice	23,875	15,371
Other Costs	34,419	-
Information and Tracing *	479,368	-
Medical advice	23,833	25,318
Total consultancy costs	875,406	263,745
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	875,406	263,745
Total	875,406	263,745

* Included in Information and Tracing costs above, In 2018 the Minister for Children and Youth Affairs commenced an independent review into matters relating to possible illegal birth registrations. An independent reviewer was appointed to conduct the review. Following a Ministerial Order the Authority was required to conduct a forensic review of a specified cohort of files to provide information to the reviewer within a limited time frame.

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.

	2018 €	2017 €
Legal fees - legal proceedings	806,159	878,162
Conciliation and arbitration payments	-	-
Settlements	245,515	75,000
Total	1,051,674	953,162

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

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2018 €	2017 €
Domestic		
- Board*	693	785
- Employees	7,270	6,617
International		
- Board*	5,546	2,847
- Employees	29,245	17,016
Total	42,754	27,265

* includes travel and subsistence of €545 paid directly to Board members in 2018 (2017: €390). The balance of €5,694 (2017: €3,242) relates to expenditure paid by Adoption Authority of Ireland on behalf of the Board members.

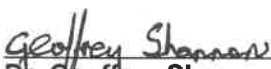
Hospitality Expenditure


The Income and Expenditure Account includes the following hospitality expenditure:

	2018 €	2017 €
Staff hospitality	226	1,236
Client hospitality	-	-
Total	226	1,236

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.


 Dr. Geoffrey Shannon
 Chairperson


 Patricia Carey
 Chief Executive Officer

Date 11th Dec 2019

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

The Adoption Authority of Ireland was established with effect from 1st November 2010 in accordance with The Adoption Act 2010. 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 Authority's payroll administration, processing and payment is carried out by the Payroll Shared Services Centre (PSSC) under a service management agreement which outlines the roles and responsibilities of each party in relation to payroll processing

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than eliminate it. The system can therefore 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 system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Adoption Authority of Ireland for the year ended 31 December 2018 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Authority has an Audit and Risk Committee (ARC) comprising two Authority members and two external members. 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 met 5 times in 2018.

The Authority has procured the services of an external firm to carry out the Internal Audit function based on a programme of work agreed with the ARC. The internal audit function operates in accordance with the Code of Practice for the Governance of State Bodies (2016).

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 policy has been issued to all staff who are expected to work within the Adoption Authority of Ireland's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Risk and Control Framework

The Adoption Authority of Ireland has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing the Adoption Authority of Ireland and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a regular basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets, and
- control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended

Ongoing Monitoring and Review

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.

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 (ARC) has been established. Its terms of reference include ensuring systems that the systems of Internal Control are operating effectively.
- Management responsibilities are clearly assigned, with corresponding accountability.

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.

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

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.

Review of Effectiveness

I confirm that the Adoption Authority of Ireland has procedures to monitor the effectiveness of its risk management and control procedures. Adoption Authority of Ireland's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the Adoption Authority of Ireland responsible for the development and maintenance of the internal financial control framework.

I confirm that the Authority conducted an annual review of the effectiveness of the internal controls for 2018 in February 2019.

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 civil service rules in respect of staff on secondment. 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 2018, the AAI paid €42,973 (2017: €306,736) in this regard. In July 2018 the Authority received confirmation from DCYA that the arrangement had ceased.

Signed 
Dr. Geoffrey Shannon
Chairperson

Date: 11th Dec 2019

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Year ended 31 December 2018 €	Year ended 31 December 2017 €
INCOME			
Oireachtas Grants	2	3,907,252	3,383,824
Other Income	3	21,509	14,273
Deferred retirement benefit funding		216,000	-
		4,144,761	3,398,097
EXPENDITURE			
Staff Costs	4	1,649,310	1,640,035
Board Costs	5	109,685	113,943
Grant Payments	6	125,467	-
Office Expenses	7	236,520	230,851
Professional Fees	8	1,288,253	1,322,078
Information and Tracing		479,368	-
Travel Expenses	9	42,754	27,265
Depreciation	10	37,294	35,267
		3,968,651	3,369,439
Surplus / (Deficit) for the year before appropriations		176,110	28,658
Transfer (to) capital account	14	(13,131)	(61,755)
		162,979	(33,097)
Balance brought forward at 1 January		(751,163)	(718,066)
BALANCE CARRIED FORWARD AT 31 DECEMBER		(588,184)	(751,163)

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

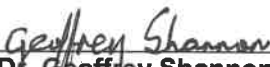
Date 11th Dec 2019

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	€	€
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR	162,979	(33,097)
Experience (losses)/gains on retirement benefit obligations	(953,000)	-
Changes in assumptions underlying the present value of retirement benefit obligations	143,000	(2,160,000)
Total actuarial (losses) in the year	(810,000)	(2,160,000)
Adjustment to deferred retirement benefits funding	810,000	2,160,000
Total Comprehensive Income for the year	162,979	(33,097)

The Statement of Cash Flows and notes 1 to 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: 11th Dec 2019

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 2018

	Notes	2018 €	2017 €
FIXED ASSETS			
Property, Plant and Equipment	10	144,440	131,309
CURRENT ASSETS			
Cash and Cash Equivalents		32,921	106,536
Receivables	11	39,471	26,038
		<u>72,392</u>	<u>132,574</u>
CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)			
Payables	12	<u>(175,892)</u>	<u>(114,987)</u>
NET CURRENT (LIABILITIES) / ASSETS		(103,500)	17,587
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,940</u>	<u>148,896</u>
Provision for Liabilities and Charges	13	(484,684)	(768,750)
RETIREMENT BENEFITS			
Retirement benefits obligations	18(iii)	(3,729,000)	(2,487,000)
Deferred retirement benefit funding asset	18(iv)	3,729,000	2,487,000
NET LIABILITIES		<u>(443,744)</u>	<u>(619,854)</u>
REPRESENTING			
Retained Revenue Reserves		(588,184)	(751,163)
Capital Account	14	144,440	131,309
		<u>(443,744)</u>	<u>(619,854)</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: 11th Dec 2019

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 €	2017 €
Reconciliation of Surplus to net cash inflow from operating activities			
Surplus / (Deficit) for the year		162,979	(33,097)
Depreciation	10	37,294	35,267
(Increase) / Decrease in debtors	11	(13,433)	(11,232)
(Decrease) / Increase in creditors	12 & 13	(223,161)	139,278
Capital account movement	14	13,131	61,755
Loss on Disposal of Assets		2,564	-
Net cash inflow from operating activities		(20,626)	191,971
 STATEMENT OF CASHFLOWS			
Net cash (outflow) / inflow from operating activities		(20,626)	191,971
 Cash flows from investing activities			
Payment to acquire fixed assets	10	(52,989)	(97,022)
(Decrease) / Increase in cash in the year		(73,615)	94,949
Cash and cash equivalents at the beginning of the year		106,536	11,587
Cash and cash equivalents at the end of the year		32,921	106,536

THE ADOPTION AUTHORITY OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018 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.

THE ADOPTION AUTHORITY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018 financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 18).

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 2018

2 GRANTS	2018 €	2017 €
Department of Children and Youth Affairs	3,907,252	3,383,824
	<u>3,907,252</u>	<u>3,383,824</u>

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

3 OTHER INCOME	2018 €	2017 €
Income from Adoption Certificates	6,632	8,074
Courier Income	8,683	3,651
Miscellaneous	6,194	2,548
	<u>21,509</u>	<u>14,273</u>

Courier income represents charges which the Authority makes applications in order to contribute towards the Authority's courier costs (note 7).

4 STAFF COSTS AND EMPLOYEE INFORMATION	2018 €	2017 €
Wages and Salaries (incl PRSI er)	1,265,814	1,186,305
Employer Pension Contributions (note 18ii)	42,973	306,736
Retirement Benefit Costs (note 18ii)	216,000	-
Outsource Finance Support	97,416	103,271
Training	23,297	25,411
Recruitment Costs	3,810	18,312
	<u>1,649,310</u>	<u>1,640,035</u>

Whole Time Equivalents (WTE) at the end of the year were 27 (2017: 22.6).

An amount of €47,030 (2017: €46,324) in respect of Pension Levy was deducted from staff salaries and retained by the Department of Children and Youth Affairs. In 2018, employee pension contribution €31,584 (2017: €21,858) were deducted from staff in respect of the Single Scheme and transferred to the Department of Public Expenditure and Reform.

€575 (€2017: nil) of 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	2018	2017
€60,000	- €69,999	2	2
€70,000	- €79,999	2	-
€80,000	- €89,999	-	1
€100,000	- €109,999	-	1
€110,000	- €119,999	1	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

4(b) CHIEF EXECUTIVE OFFICER'S REMUNERATION	2018 €	2017 €
Chief Executive Officer's annual basic salary	<u>117,411</u>	<u>108,621</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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

5 BOARD COSTS	2018	2017
	€	€
Training	395	5,176
<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
Patrick McMahon	7,695	7,695
Paul Harrison	7,695	7,695
Orlaith Traynor	7,695	7,695
Helen Buckley	7,695	7,695
Margo Anglim	7,695	1,401
	<u>109,685</u>	<u>113,943</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.

6 GRANT PAYMENTS	2018	2017
	€	€
Grant Funding for Accredited Agencies	125,467	-
	<u>125,467</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS
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7 OFFICE EXPENSES	2018 €	2017 €
Contract Cleaning	25,517	27,246
Office Expenses	9,612	11,976
Office Furniture (under €1,000)	148	2,578
Conference and Catering Costs	8,023	17,630
Annual Membership, Subscriptions and Registration	9,662	9,112
International Social Service *	4,500	5,000
Telephones	35,462	37,378
Heat, Power and Light	20,277	18,794
Postage	21,423	17,212
Office Supplies/Stationery	9,219	12,385
Courier	5,734	4,498
Printing	4,933	4,904
Advertising	1,936	22,464
Information Communication Technologies	43,385	25,226
Translation Expenses	9,707	2,844
Stenography	9,893	9,898
Hospitality	226	1,236
Bank Charges	499	470
Programme Development Costs	15,000	-
Loss on Disposal of Fixed Assets	1,364	-
	<u>236,520</u>	<u>230,851</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).

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8 PROFESSIONAL FEES	2018 €	2017 €
Legal Fees		
- Operational Cases (Sections 18,30,54 and 92)	338,570	237,859
- General Advices	213,117	200,866
- Mexico Adoptions	61,244	41,294
- Other Cases	651,860	441,509
- File Reviews	30,750	-
- Legal Contractor	38,722	30,135
- (Decrease) / Increase in Provision	(284,066)	232,500
Accountancy and Compliance Costs	33,195	21,426
Review of Accredited Bodies under the remit of s.133, Adoption Act 2010	11,906	15,154
Risk Management	-	7,036
Pensions and Human Resources Advice	23,875	15,371
Other Costs	34,419	-
Audit and Risk Committee Costs	30,296	22,719
Audit	12,000	11,000
Internal Audit	10,394	19,890
Medical Contractor	23,833	25,319
GDPR	58,138	-
	<u>1,288,253</u>	<u>1,322,078</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.

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 €245,515 (2017: €75,000). Legal fees also include a (decrease) / increase in the provision for legal costs of (€284,066) (2017: €232,500). (Note 13).

9 TRAVEL EXPENSES	2018 €	2017 €
Domestic Travel	7,963	7,402
Foreign Travel	34,791	19,863
	<u>42,754</u>	<u>27,265</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

10 PROPERTY, PLANT AND EQUIPMENT

	IT and Office Equipment	Fixtures and Fittings	Total
	€	€	€
Cost			
At 1 st January 2018	163,257	60,889	224,146
Additions for the period	34,262	18,727	52,989
Disposals	(11,834)	-	(11,834)
At 31 st December 2018	<u>185,685</u>	<u>79,616</u>	<u>265,301</u>
Accumulated Depreciation			
At 1 st January 2018	84,018	8,819	92,837
Depreciation charge for the period	30,746	6,548	37,294
Disposals	(9,270)	-	(9,270)
At 31 st December 2018	<u>105,494</u>	<u>15,367</u>	<u>120,861</u>
Net Book Value			
At 31 st December 2018	<u>80,191</u>	<u>64,249</u>	<u>144,440</u>
At 31 st December 2017	<u>79,239</u>	<u>52,070</u>	<u>131,309</u>

	2018 €	2017 €
11 RECEIVABLES		
Debtors	875	2,128
Prepayments	38,596	23,910
	<u>39,471</u>	<u>26,038</u>

	2018 €	2017 €
12 PAYABLES		
Amounts falling due within one year:		
Creditors	424	2,886
Accrued Expenses	80,371	69,697
Value Added Tax	1,656	1,430
Professional Services Withholding Tax	91,744	40,015
Other Creditors	1,697	959
	<u>175,892</u>	<u>114,987</u>

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.

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13 PROVISION	As at 31 December 2018 €	As at 31 December 2017 €
<u>Legal Costs</u>		
Amount at the beginning of the year	768,750	536,250
Additions to provision	52,672	428,500
Amounts charged against the provision	(336,738)	(196,000)
Unused amounts reversed	-	-
Amount at the end of the year	<u>484,684</u>	<u>768,750</u>

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.

14 CAPITAL ACCOUNT	2018		2017	
	€	€	€	€
Balance at 1 st January 2018		131,309		69,554
Purchase of Fixed Assets	52,989		97,022	
Amount amortised in line with asset depreciation for the year	(37,294)		(35,267)	
Loss on Disposal of Fixed Assets	(2,564)			
Transfer from Income and Expenditure Account		13,131		61,755
Balance at 31 st December 2018		<u>144,440</u>		<u>131,309</u>

15 CAPITAL COMMITMENTS

There were no capital commitments at 31st December 2018.

16 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.

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NOTES TO THE FINANCIAL STATEMENTS
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17 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 €226,701 (2017: €217,388) (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 Public Expenditure and Reform 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 2018.

18 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 2018	31 December 2017
	€	€
Total employer contribution	42,973	306,736
Current service cost *	376,000	429,000
Interest on retirement benefit scheme liabilities	56,000	46,000
Adjustment to deferred Exchequer funding	(216,000)	(475,000)
Total charges to the statement of income and expenditure and retained revenue reserve	258,973	306,736

* The current service cost includes employee contributions totaling €48,000 in 2018. (2017: €37,000)

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

	31 December 2018	31 December 2017
	€	€
Net retirement benefit obligation at 1 January	2,487,000	2,160,000
Current service costs	328,000	392,000
Employee Contributions	48,000	37,000
Interest costs	56,000	46,000
Benefits paid in period	-	(148,000)
Past Service (gain) / loss *	1,009,000	-
Experience loss/(gain) on liabilities	(56,000)	-
Changes in actuarial assumptions	(143,000)	-
Net retirement benefit obligations at 31 December	3,729,000	2,487,000

* a substantive past service cost was recognised in respect of transferred in service recognised on a knock for knock basis.

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 net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves is as follows:

	31 December 2018	31 December 2017
	€	€
Funding recoverable in respect of current year retirement benefit costs	432,000	475,000
Adjustment arising from Employer contribution	(216,000)	(475,000)
	216,000	-

The deferred funding liabilities for retirement benefit as at 31 December 2018 amounted to €3,729,000.

v. History of defined benefits obligations

	2018	2017
	€'000	€'000
Defined benefit obligations	3,729	2,487
Experience losses/(gains) on defined benefit scheme liabilities	-	-

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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 2018.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2018 were as follows:

	31 December 2018	31 December 2017
Discount rate	2.10%	2.10%
Inflation rate	1.65%	1.85%
Salary increases	3.15%	3.35%
Pension increases	2.65%	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 2018 Years	31 December 2017 Years
Male aged 65	21.5	21.4
Female aged 65	24.0	23.9

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

19 ACCOMMODATION

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

20 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Adoption Authority of Ireland at its meeting on

3rd May 2019