

**Children in Hospital Ireland Company Limited By Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2021**

## Children in Hospital Ireland Company Limited By Guarantee

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## **Children in Hospital Ireland Company Limited By Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Directors**

Brendan O'Hare  
Caroline Kirrane  
Colette Mason  
Gary Curran  
Karen McAuley  
Kathy Ryan  
Margaret Burns  
Mary Claire Connaughton  
Patricia Kelly  
Suzanne Egan  
Audrey O'Toole  
Charlotte O'Dwyer  
Marie McSharry

### **Chairperson**

Margaret Burns

### **Company Secretary**

Suzanne Egan

### **Charity Number**

CHY 6632

### **Charities Regulatory Authority Number**

20012632

### **Company Number**

297192

### **Registered Office and Principal Address**

Suite 113  
4-5 Burton Hall Road  
Sandyford  
Dublin 18  
Republic of Ireland

### **Auditors**

Donal Ryan & Associates  
Chartered Certified Accountants and Statutory Auditors  
32 Manor Street  
Dublin 7  
Ireland

### **Bankers**

Bank of Ireland  
28 Main Street,  
Blackrock  
Co. Dublin  
Republic of Ireland

# **Children in Hospital Ireland Company Limited By Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The company is a registered charity and a company limited by guarantee not having a share capital. This report and the financial results for 2021 are presented in a form which complies with the requirements of the Companies Act 2014. Although not obliged to do so, the organisation has prepared the audited financial statements in keeping with the standards set out in the Statement of Recommended Practice (SORP) guidelines, as contained in 'FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)'.

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The Directors of the company are also charity trustees for the purpose of charity law and under the company's Constitution are known as members of the Board of Trustees.

In this report, the Directors of Children in Hospital Ireland present a summary of the organisation's purpose, governance, activities, achievements and finances for the financial year 2021.

### **Chairperson's Statement**

In 2021, as in the previous year, CIH operated within a context of COVID-19 related restrictions which had significant implications for its work and how this was carried out. Most significantly, the restrictions meant the continued suspension of its hospital play and way-finding services; these were resumed in the latter part of the year but only on a very limited basis. The restrictions also gave rise to the requirement that staff should work from home during most of the year and the need for events, such as the CIH Annual Lecture, and for Board and committee meetings to be held via Zoom rather than in person.

Despite the impact of the restrictions, during 2021 CIH made significant progress in the areas of policy and advocacy, networking, information services, and media presence.

Following on from the findings of its research report, Childhood Illness, Financial Stress (published in 2020) CIH continued to highlight the difficulties faced by parents of children receiving hospital care and, in particular, the substantial non-medical financial costs that arise where prolonged or repeated hospital stays are necessary. Through meetings with TDs and Senators, as well as a pre-Budget submission and a post-Budget response, CIH emphasised the need for the extension and improvement of the supports provided for families.

CIH's policy and advocacy work in 2021 was enhanced by engagement with other organisations in the non-statutory sector and in particular by the strengthening of the Network of Childhood Illness Organisations (NCIO), which has been facilitated by CIH since its inception in 2019 and which now has 15 member organisations.

During 2021 also, CIH took an important step towards augmenting its long-established information service for parents by initiating work on a new web based, 'ParentHub', where a wide range of information resources will be made available for parents and carers of children who are receiving or are about to receive hospital inpatient or outpatient services. This information hub will be ready to go live in late 2022.

The presence of CIH on both mainstream and social media grew significantly during 2021, in part because of the increased activity in the areas of policy and advocacy. This greater media presence has not only drawn attention to the policy issues raised but has, in general, heightened the profile of the organisation among the public, other organisations, and policy-makers.

Towards the end of the year, work began on the preparation of a new Strategic Plan, with consultants contracted to carry out consultations with external stakeholders as well as with CIH Board and staff members. Valuable information and perspectives on the work of CIH and on the policy environment in which it now operates emerged from the consultations and these will form the basis of the new Strategic Plan to be finalised in 2022.

The Board of Children in Hospital Ireland acknowledges with gratitude the on-going support of CIH members and volunteers. The Board is acutely conscious of the fact that since Spring 2020 the majority of registered volunteers have been unable – because of COVID-19 restrictions – to be involved in play and way-finding services in the hospitals. Their willingness to continue their engagement with the organisation despite this interruption is greatly appreciated and it is hoped that during 2022 it will be possible for many more to resume their role.



## **Children in Hospital Ireland Company Limited By Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

CIH is most grateful for the funding provided by Pobal, the hospitals, and foundations which supported its services and programmes throughout 2021. It greatly appreciates also the generous donations received from individuals and from private companies; these contributions have been particularly important in a context where it was not possible to hold fundraising events.

The Board would like to thank Chief Executive, Anna Gunning, and all other members of the staff of CIH for their dedication and hard work during a year when they once again had to deal with the many challenges arising from the impact of COVID-19 on the activities and day-to-day working of the organisation.

Finally, I would like to express gratitude to my fellow Board members for their support and for their willingness to devote their time and expertise to furthering the work of the Board and its committees so as to ensure that CIH operates in fulfilment of its charitable purpose and in line with the requirements of legislation and regulations.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Our Vision:

'An Ireland where the rights of children are respected and prioritised within the healthcare system.

Our mission is to promote the wellbeing of children within the healthcare system in Ireland, in particular, before, during and after hospitalisation.

In order to fulfil our mission, we aim to provide information and support to parents and carers and to engage in advocacy in relation to healthcare services for children. In addition, we aim to make the hospital a happier place for children and young people by providing volunteer-led play and recreation services.

#### **Objectives**

The Main Object for which the Company is established is to promote the wellbeing of children within the healthcare system in Ireland, in particular, before, during and after hospitalisation.

The subsidiary objects, as listed in the constitution of Children in Hospital Ireland, are:

- i) To recruit and train members of the public to volunteer to assist in promoting the Main Object of the Company.
- ii) To bring the particular healthcare needs of children, before, during and after hospitalisation, including their developmental and emotional needs, to the notice of policy-makers, those employed in the provision of healthcare services for children, those responsible for the training of staff in the medical, nursing, social care and other health-related professions, teachers, parents and families, and the public in general.
- iii) To persuade hospital administrations and hospital staff at all levels to facilitate the parents and carers of children who are in hospital to stay with them and to visit without restriction.
- iv) To seek to ensure that all hospital units in which children receive care provide accommodation so that parents or carers of hospitalised children can stay with them; to seek to ensure that such hospital units provide a playroom and outdoor play space for ambulant children and for the children of visiting family members, and a restroom for parents and carers who are staying or visiting.
- v) To advocate for healthcare services that will, as far as possible, enable children to remain in their home while receiving care, with the necessary resources and supports provided for families.
- vi) To provide information for families and others concerned with the welfare of children in hospital.
- vii) To provide a means of liaison and co-ordination and a channel of communication between the Company and kindred organisations and to seek publicity for the Main Object of the Company.
- viii) To raise funds, and to invite and receive contributions from any person or persons whomsoever by subscription, donation or otherwise, provided that the Company shall not undertake any permanent trading activities in raising funds for its Main Object.

#### **Strategy**

The current Strategic Plan of Children in Hospital Ireland covers the three-year period 2019 - 2021. Thus 2021 marked the third and final year of implementing the plan.

The Strategic Plan outlines six strategic objectives; progress in relation to implementing each of these is reported below.



# Children in Hospital Ireland Company Limited By Guarantee **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

## **1. Provide support and services for children and young people in hospital and for their families**

As a result of the COVID-19 pandemic, 2021 was another difficult year for children needing hospital services and for their families. A reduction in the numbers of procedures taking place resulted in delays in receiving treatment, and for those who were admitted to hospital there were continuing restrictions in regard to visiting arrangements for parents. Throughout the year, the children's hospitals had a strict rule allowing only one parent to be with their child in order to maintain infection control within the hospitals. The hospitals also closed play rooms or re-purposed these spaces to allow for more isolation beds and this reduced the opportunities for children to play while in hospital. The Children in Hospital Ireland volunteer service was severely cut back, since hospital restrictions meant that only a very small number of volunteers could be active. In April, those volunteers who returned to CHI at Crumlin were warmly welcomed by staff, parents and children themselves as they supported over 300 children with play visits. Later in the year, volunteers returned to CHI at Temple St, the National Rehabilitation Hospital, Our Lady of Lourdes Hospital in Drogheda and Cork University Hospital.

In CHI at Crumlin, the 'JustAsk' welcoming and wayfinding volunteer service re-commenced in August and the Children in Hospital Ireland volunteers supported over 500 families and distributed 1,600 colouring packs to children as they arrived into the hospital.

Despite not being able to place volunteers on the hospital floors in many hospitals, we continued our work in supporting families by assembling and distributing individual play packs for children across 21 hospitals in Ireland. During 2021 we sent over 8,000 packs to hospitals so that children could safely access play materials while other play facilities were not available.

## **2. Strengthen our advocacy and education work**

During 2021 we made big strides into advancing our policy and advocacy work and in August 2021 we appointed a full-time policy officer to build on the work we had commenced in 2020. Following on from the launch of our research report, Childhood Illness, Financial Stress, we developed a public campaign to call on the Government to provide better financial supports to help parents meet the non-medical financial costs that arise when a child needs hospital care. This campaign garnered national coverage on radio and in print media and resulted in a number of meetings with political representatives. We also promoted this issue in March 2021 when we hosted our Annual Lecture, adopting as the theme 'Childhood Illness: The Ripple Effect', with presentations which explored the wide-ranging impact of childhood illness on a family. Speakers at the event were drawn from CHI at Temple St, Family Carers Ireland, Children's Heartbeat Trust NI and Heart Children Ireland.

In August we published a pre-Budget submission which called on the Government to introduce a new social protection payment for parents of children who have lengthy or repeated stays in hospital. In addition, we called for amendments to be made to the Domiciliary Care Allowance and we were pleased to see some changes made to this in Budget 2022 which extended the period that parents can receive the Allowance from three months to six months while their child is in hospital.

Our pre-Budget submission was supported by the 15 member organisations of the Network of Childhood Illness Organisations (NCIO) which was a strong endorsement of the calls we made to ensure better supports for parents.

In building our network of support for campaigning on the issue of providing better supports for parents of children in hospital, we met with a number of TDs and Senators and were able to gather useful information through the medium of parliamentary questions. This helped us in shaping our recommendations to Government on introducing a new social protection payment for parents when their child is in hospital.

We met with representatives of Children's Health Ireland during 2021 to continue to keep in contact with the developments for the new children's hospital at St James's Hospital.

## **3. Cultivate positive and effective working relationships**

Children in Hospital Ireland continued to facilitate the Network of Childhood Illness Organisations (NCIO) in 2021. Four meetings of the Network were held and in September we carried out a review of its role and purpose which confirmed the continuing need for an arrangement to facilitate communications and collaboration among voluntary groups working in the area of children's healthcare. Member organisations re-committed to participate in and strengthen the Network. It was agreed that in order to have a stronger voice in advocacy, it would be beneficial for member organisations to sign up officially to the Network so that we could speak as one voice on issues of common concern.



## **Children in Hospital Ireland Company Limited By Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

The NCIO also ran a programme of training in 2021 through the Training Links Programme of The Wheel: nine training courses were delivered with 284 people in all attending. Participants were drawn from the member organisations of the Network and represented board members, staff, volunteers and parents.

As part of an initiative through the School of Nursing, Psychotherapy and Community Health in Dublin City University, we partnered in a programme focusing on Public and Patient Involvement (PPI) in healthcare. Through this project we have engaged with many organisations whose focus is on children and healthcare and have built some very useful relationships.

Despite the fact that we did not have volunteers in most of the hospitals during the year, we kept in contact with the play specialists in each of the hospitals and supplied play materials for children. Play materials were also provided to another seven hospitals where we do not have a volunteer service and this afforded us the opportunity to build new relationships.

We continued to engage with other relevant organisations including, The Wheel, The Children's Rights Alliance, Early Childhood Ireland, Family Carers Ireland, HIQA and the HSE.

At a European level, Children in Hospital Ireland participated in online meetings of the European Association for Children in Hospital (EACH) and through this forum was able to discuss a wide range of issues including how COVID-19 and the resulting restrictions to normal life, were impacting on children and their families in and around the time of hospitalisation.

### **4. Value our volunteers**

It was particularly important to us in 2021 to keep in touch with our volunteers since, for most of them, their volunteering with us had to be paused because of hospital restrictions. The organisation's 500+ volunteers (pre-COVID 19) were regularly communicated with through newsletters and with the offer of online meetings and trainings.

We launched an online volunteer refresher course in March 2021 to help ensure that those returning to active volunteering as services resumed could return with confidence and be up-to-date with current best practice. During the year, 119 volunteers took this course. In addition, upskilling and personal development workshops were held on Communication Skills for Children with Additional Needs, Paediatric First Aid, Yoga, a Concern Worldwide Café on international health volunteers, The Impact of Play; in addition, a workshop of Leadership was provided for our team leaders. Many of these workshops were provided during the National Volunteer Week celebrations held in the week of May 17th 2021. Approximately 100 volunteers joined us during National Volunteer Week, and almost 200 people including nurses and play specialists across Ireland and the UK tuned into a webinar we organised on the theme 'The Impact of Play'. The year ended with a virtual trip around the world and a lot of laughter, as 20 volunteers joined us for our end-of-year social for volunteers.

Having had to suspend recruitment in 2020, we were thrilled to be able to begin targeted recruitments again 18 months later in autumn 2021. Three information evenings and subsequent trainings were held, two online for the first time, and one in-person in Dublin. Twenty-six volunteers completed new play volunteer trainings over the winter. This approach involving both online and in-person methods has opened the door to a new integrated approach to recruitment for spring 2022 and onwards to help us resume our volunteer service in hospitals across the country despite the continuing challenges related to COVID-19.

The work of our volunteers in supporting children and their families was recognised nationally as we were shortlisted for the 2021 National Lottery Good Causes Award. Children in Hospital Ireland was one of six finalists and a photograph of volunteers Jacinta Nisbet and Suzanne Lynch in CHI at Crumlin with a young boy taken by The Irish Times was selected as the cover image for the Health and Wellbeing category. The work of the volunteer service was presented at the National Lottery, Good Causes national awards ceremony.

2021 also brought a wonderful opportunity to connect with volunteers new and old through the writing of our 50th anniversary memoir. The volunteer chapter – "The Heart of the Matter: our award winning volunteers" includes the personal stories of 25 volunteers, and shines a light on the impact of play in hospitals not only on the children, but on the volunteers who give so much of themselves.

### **5. Strengthen CIH organisational capacity**

Each year, the Board of CIH carries out a review of its work and takes time to consider the range of skills represented on the Board, any gaps in knowledge and expertise and how to identify people who could fill those gaps. In 2021, three new members were appointed to the Board. Two of the members were elected from within the volunteer membership and bring their experience of volunteering as well as their professional skills with them. The third person is the Director of Nursing in CHI at Temple St and brings significant expertise and knowledge of the healthcare system.



# Children in Hospital Ireland Company Limited By Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

For the second year in a row, we held our Annual General Meeting online with good participation from our members.

The Board of CIH continued a significant piece of work, commenced in 2020, on reviewing all areas of work against the requirements of the Charities Regulator's Governance Code. The Compliance Record Form for 2020 was completed and the organisation is now fully compliant with all aspects of the Code. Each Board meeting of CIH considers at least one of the organisation's operational policy documents, in order to ensure that all policies remain current and are in line with legislative and regulatory requirements.

Building on the success of the part-time position of policy officer which CIH commenced in 2020, it was agreed in mid-2021 that the organisation would further invest in this area and we appointed a full-time policy officer. This has enabled CIH to significantly increase its work on advocating for better policies and services to support families when they have a child in hospital. Our work in this area has in turn strengthened the reputation and visibility of the organisation and allowed us to confidently contribute to debates on child health and to advocate for improvements in services.

During a significant part of the year, CIH employees were working from home because of COVID-19 restrictions. While working remotely, staff members were supported to meet online regularly, were provided with the technology for home working and were facilitated to work flexibly when necessary. As we were beginning to emerge from the COVID-19 restrictions, a facilitated session was provided for Board and staff members, as an opportunity to refresh, de-stress and get some top tips for self care.

Through the organisation's budget allocation for staff training, staff members undertook a number of short trainings relevant to their work areas and the CEO was supported to undertake a professional diploma in Strategy and Innovation which was particularly useful in advance of commencing the next strategic plan for CIH for the period 2022–2025.

In terms of finance and funding, while fundraising activities were, for the second year in a row, significantly reduced, we were fortunate to continue to receive donations from the public and through our membership. The hospitals continued to support us from their own funds or through the related foundations; we also accessed the Training Links Programme grant which allowed us to offer training to over 250 people connected with childhood illness organisations. Through the Department of Rural and Community Development, we accessed the Covid-19 Stability Grant for Voluntary Organisations which assisted us to continue to cover core costs in the absence of fundraising.

As in previous years, we published full and unabridged accounts for 2020 on our website; these accounts are SORP compliant.

### 6. Build Organisational Presence

2021 saw a significant strengthening of CIH's social media presence, with a steady increase in the number of followers across all platforms. The main increase was on Instagram where there was a gradual but consistent rise in the number of followers. Social media was a particularly useful and important channel for engaging with parents as we increased our policy and advocacy work. In our on-going campaign to highlight the pressures facing families when they have a child in hospital, we have been able to engage directly with parents to gather information and to offer training and support. This is an area of growing importance for our work and our organisational presence is increasing among the wider public and those with first-hand experience of childhood hospitalisation. Following the publication of our pre-Budget submission we secured an interview on the Claire Byrne Show on RTE Radio 1 and we also had a letter to the editor published in The Irish Times. Later in the year, we had a letter published in The Irish Examiner referencing proposed amendments to the Mental Health Act which related to young people's admission to adult psychiatric units.

The increase in social media followers and general increase in awareness of the work of Children in Hospital Ireland has led to the organisation developing new links with relevant organisations, a higher profile directly with families and has also led to an increase in donated income as companies and individuals hear about what we do. Importantly, the greater awareness of our work has also meant that the numbers of people enquiring about volunteering with us has increased and this interest will be converted into recruitment and training of new volunteers in 2022 as we re-build our volunteer force.

Owing to an on-going concern relating to confusion in the public's mind over the use by Children's Health Ireland of the shortened term 'CHI' which is the same as that used by Children in Hospital Ireland, it was decided to make a small change to our branding in 2021. We retained our trademark features of the cloud image and our volunteers' red t-shirts but amended our logo to emphasise the use of 'CIH' as our shortened term. The amended branding was launched at our AGM in September 2021.



# Children in Hospital Ireland Company Limited By Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

### Financial Results

At the end of the financial year the charity has assets of €257,717 (2020 - €278,014) and liabilities of €17,731 (2020 - €54,088). The net assets of the charity have increased by €16,060. The total income in 2021 was €287,405 a decrease of €15,148 from the 2020 figure, and the total expenditure in 2021 was €271,345, an increase of €15,681 over 2020.

The restricted income in the organisation (€102,205) is made up of the SSNO grant (€90,000) and the Training Links grant (€12,205). Unrestricted funds in 2021 (€139,901) came mainly from the following sources: HSE and hospital grants (€86,817); Covid-19 stability scheme (€10,777), donations (€44,449); membership fees (€4,002); Lauritzson Foundation (€24,703); DCU (€480) and fundraising and publications (€13,122).

The net surplus of €16,060 is comprised of €12,653 in unrestricted funds and €3,407 in restricted funds.

In 2021, the organisation made a decision to use some of the surplus from 2020 to invest in furthering the advocacy work of the organisation. To that end, Children in Hospital Ireland employed a full time advocacy officer in August 2021. This has been an important addition to the capacity of the organisation and has added visibility and an increased engagement with a range of stakeholders in the policy arena.

Financial Procedures: Children in Hospital Ireland accounts are managed on a day-to-day basis by the CEO and the Finance Administrator. The organisation engages an off-site accountant who prepares monthly management accounts for review by the Board of Children in Hospital Ireland. An annual budget is drafted by the CEO, reviewed and, if necessary, amended by the Finance and Audit Committee and then reviewed and approved by the full Board. The Finance and Audit Committee began a review of the organisation's Finance Policy in late 2020, arising from which it proposed a number of amendments; these were considered and approved by the Board in early 2021.

Children in Hospital Ireland has a reserves policy which states that the organisation maintains sufficient reserves to cover the basic running costs of the organisation for a period of six months. The reserve is kept in a separate current account. The reserve amount is kept under review by the Finance and Audit Committee and the maintenance of the reserve forms part of the organisation's risk assessment strategy.

The full, unabridged, audited accounts are published on our website annually. Although not obliged to do so, the organisation decided to adopt SORP standards in the preparation of its annual financial statements, starting with the accounts for 2020.

### Principal Risks and Uncertainties

Children in Hospital Ireland has a risk register which is reviewed annually. All newly identified risks are considered and rated in terms of likelihood of the risk occurring and of how serious the impact would be; the mitigating factors are then detailed and a revised rating given.

The principal risks and uncertainties as identified by the trustees and management of Children in Hospital Ireland are largely centred on funding for the service. As the three children's hospitals merge under the one administrative remit of Children's Health Ireland (CHI), we need to continually ensure that any funds the organisation secures from the individual hospitals will be successfully transferred and administered through CHI. To this end, the CEO regularly meets with the senior management in the three hospitals and also in CHI and briefs them on the on-going work of the organisation. An additional risk in relation to funding is the possibility of the core grant under the SSNO scheme administered through Pobal not being continued in the next round of funding which will commence in mid-2022. However, there have been no material changes to the programme which CHI operates and reporting procedures are always strictly adhered to so the organisation should be optimistic about this grant continuing.

Covid-19 and the subsequent restrictions within hospital settings brought many changes and risks to the volunteer service in Children in Hospital Ireland. Volunteers were removed from the hospitals and there was a significant risk that CHI would lose many volunteers over the 2-year period. The organisation remained in contact with volunteers throughout the pandemic and provided opportunities for volunteers to get involved in meetings, trainings and activities outside of the hospital. This helped to maintain the engagement of volunteers. Small numbers of volunteers began returning in late 2021 and plans are in place to start new recruitments in Spring 2022.



## Children in Hospital Ireland Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

### Future Developments

In 2022 Children in Hospital Ireland expects to maintain a similar financial situation to that of 2021, with the principal grants remaining at the same level. We are in the final year of a three-year funding cycle under the Scheme to Support National Organisations in the Community & Voluntary Sector 2019-2022 (SSNO) which is administered by Pobal. The grant is awarded to cover the greater part of the salary costs of the CEO and the Volunteer Manager. The new round of grants under this scheme will be awarded in 2022 for the period July 2022 - June 2025. Children in Hospital Ireland will apply under this scheme again and is hopeful of being successful.

Our programmes and funding will also be boosted by a grant which we were informed of in late 2021 which will be allocated in 2022 and will fund a significant programme in developing an information hub for parents on supports and resources which they may require when they have a child in hospital. This allows the organisation to expand its remit to a wider group of stakeholders and to hold meaningful consultations with families so as to gain a fuller understanding of the issues facing them and to put in place appropriate solutions to address these.

2022 will also see an increased engagement with the three main hospitals and with Children's Health Ireland to plan for a gradual move towards providing volunteers in the new children's hospital. This will involve careful and strategic planning and will necessitate building the capacity of CIH in order that it can provide the required number of volunteers and support them to appropriate levels.

After two years of restrictions and three attempts to have an in-person event to celebrate the 50 year anniversary of the founding of CIH, we will finally launch our memoir, *The Accidental Activists*, in Spring 2022. This will be both a celebratory event and an opportunity to promote the work of the organisation to new audiences.

In 2022, Children in Hospital Ireland will change our accounting system as our off-site accountancy service is no longer in a position to provide support. This will mean an investment by CIH into a new accountancy package and engaging a new accountant for the organisation.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Brendan O'Hare  
Caroline Kirrane  
Colette Mason  
Gary Curran  
Karen McAuley  
Kathy Ryan  
Margaret Burns  
Mary Claire Connaughton  
Patricia Kelly  
Suzanne Egan  
Audrey O'Toole (appointed September 2021)  
Charlotte O'Dwyer (appointed May 2021)  
Marie McSharry (appointed September 2021)

Children in Hospital Ireland is governed by a Board of Directors. The maximum number of Directors is fourteen. All Directors serve in a voluntary capacity. Nomination and election procedures for the Board are set out in the Constitution of Children in Hospital Ireland.

The Chairperson who served in 2021 was Margaret Burns. The Vice-Chairperson who served during the year was Kathy Ryan. The Secretary who served throughout the financial year was Suzanne Egan.

The CEO, Anna Gunning, is not a member of the Board.

In accordance with the Constitution, the Directors retire by rotation and, being eligible, offer themselves for re-election. The maximum term a Director may serve is six years, unless there are exceptional circumstances and where it is deemed to be in the best interests of the company that the Director be appointed for a further year, with the approval of the Board.

Once appointed, Directors are given an induction and are asked to read and sign the Directors' Handbook and the Code of Conduct for Directors.

In 2021, the Board of Children in Hospital Ireland held six meetings. Each meeting of the Board has as its first item an opportunity for Board members to declare any conflict of interest which may arise for them in the meeting.



## **Children in Hospital Ireland Company Limited By Guarantee DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2021

The Board provides oversight and monitoring on the implementation of the organisation's strategic plan. The plan was due to be completed in December 2021 and consultations began before year end on the development of a new plan. The final development of the new plan is likely to be delayed into mid-2022 as discussions continue with Children's Health Ireland on developing a strategic approach to providing the CIH's volunteer service in the new children's hospital, which is likely to open in 2025. The existing strategic plan, along with the annual operational plan, will guide the work of the organisation in early 2022.

The Board considers, reviews and approves the completed Compliance Record Form in respect of the Charities Governance Code issued by the Charities Regulator and ensures that the organisation notes and takes action on any areas for potential improvement.

The Board has a number of committees, each with specified Terms of Reference, and all of which report to the full Board. A chairperson for each committee is appointed by the Board. The following is a list of the committees operating in 2021 and a brief description of their role:

### **Finance Committee**

The Finance Committee assists the Board in ensuring that the financial resources of Children in Hospital Ireland are managed in a prudent and effective manner for the fulfilment of its objectives, and in compliance with legislation and regulations. The Committee monitors CIH income and expenditure; reviews the management accounts submitted to Board meetings; approves a draft annual budget for submission to the Board; ensures all relevant information is provided to the external auditors and reviews the draft audit before this is presented to the Board.

### **Fundraising Committee**

The Fundraising Committee assists the Board in ensuring that the fundraising potential of Children in Hospital Ireland is realised, thereby helping to implement the objectives of the organisation. The Committee advises the Board in relation to oversight of fundraising activities, including ensuring that these are conducted in compliance with the requirements of regulations and governance standards. The Committee also explores opportunities for expanding existing fundraising activities and developing new fundraising initiatives.

### **Governance Committee**

The role of the Governance Committee is to assist the Board in ensuring that Children in Hospital Ireland adheres to all applicable statutory requirements and regulatory guidelines and that all its activities reflect a commitment to good governance. The Committee's role includes assisting with the completion of the Charities Governance Code Compliance Record Form, and providing advice on Board composition and succession planning.

### **Research and Advocacy Committee**

The purpose of the Research and Advocacy Committee is to assist the Board in advancing the policy, advocacy and research work of Children in Hospital Ireland. The Committee supports the CEO and other staff members in identifying policy issues which need to be highlighted and in bringing these to the attention of policy-makers and the general public.

### **Safeguarding Committee**

The Safeguarding Committee advises and supports the Board in regard to child safeguarding issues. It monitors and reviews vetting decisions made by the Volunteer Manager and the CEO, following risk-assessment of information that comes to light through Garda vetting and police clearing processes, and supports staff decision-making in complex cases. At the end of each year, the Committee undertakes a review of any safeguarding concerns that have been brought to the attention of Children in Hospital Ireland during the year.

### **Staffing Committee**

The Staff Committee has responsibility for recommending to the Board the pay and conditions for the Chief Executive Officer (CEO) of Children in Hospital Ireland and supporting the CEO in setting the remuneration policy for staff. The Committee also considers HR policy issues brought to its attention by the CEO.

## Children in Hospital Ireland Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

### Compliance with Sector-Wide Legislation and Standards

In 2021 Children in Hospital Ireland Company Limited By Guarantee completed the 2020 Compliance Record Form in respect of the Charities Regulator's Governance Code and noted that it was in full compliance with Code. The compliance form is reviewed regularly and necessary amendments are noted for inclusion in the 2021 report.

The charity engages pro-actively with legislation, standards and codes which are developed for the NGO sector.

Children in Hospital Ireland Company Limited By Guarantee subscribes to and is compliant with the following:

- Children First Act 2015
- Charities Regulator's Charities Governance Code
- Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the Public (2017)
- The Companies Act 2014
- The Charities SORP (FRS 102)

### Post Balance Sheet Events

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

### Government Department Circulars

Children in Hospital Ireland is compliant with circulars including Circular 44/2006: "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" and DPE 022/05/2013 Circular 13/2014 - "Management of and Accountability for Grants from Exchequer Funds".

### Auditors

The auditors, Donal Ryan & Associates, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Compliance Statement

The Directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has been done. We confirm:

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Suite 113, 4-5 Burton Hall Road, Sandyford, Dublin 18.

Approved by the Board of Directors on 24/05/2022 and Signed on Its Behalf by:



Margaret Burns  
Director



Caroline Korrane  
Director



**Children in Hospital Ireland Company Limited By Guarantee**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2021

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 24/05/2022 and Signed on Its Behalf by:

  
Margaret Burns  
Director

  
Caroline Korrane  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Children in Hospital Ireland Company Limited By Guarantee**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the charity financial statements of Children in Hospital Ireland Company Limited By Guarantee for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions Relating to Going Concern**

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

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

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

#### **Other Information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on Other Matters Prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Children in Hospital Ireland Company Limited By Guarantee**

### **Matters on Which We Are Required to Report by Exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

### **Respective Responsibilities**

#### **Responsibilities of Directors for the Financial Statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 13, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

#### **Further Information Regarding the Scope of Our Responsibilities As Auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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.
- 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- 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.

We 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 we identify during our audit.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Children in Hospital Ireland Company Limited By Guarantee**

### **The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities**

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



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**Donal Ryan FCCA AITI**

**For and on Behalf of**

**DONAL RYAN & ASSOCIATES**

Chartered Certified Accountants and Statutory Auditors

32 Manor Street

Dublin 7

Ireland

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# **Children in Hospital Ireland Company Limited By Guarantee** **STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
<b>Income</b>							
Donations and legacies	4.1	44,449	-	44,449	62,080	-	62,080
Charitable activities	4.2	139,901	102,205	242,106	113,412	126,480	239,892
Other income	4.3	850	-	850	581	-	581
<b>Total Income</b>		<b>185,200</b>	<b>102,205</b>	<b>287,405</b>	<b>176,073</b>	<b>126,480</b>	<b>302,553</b>
<b>Expenditure</b>							
Raising funds	5.1	5,119	-	5,119	3,666	-	3,666
Charitable activities	5.2	167,428	98,798	266,226	125,518	126,480	251,998
<b>Total Expenditure</b>		<b>172,547</b>	<b>98,798</b>	<b>271,345</b>	<b>129,184</b>	<b>126,480</b>	<b>255,664</b>
<b>Net Income/(Expenditure)</b>		<b>12,653</b>	<b>3,672</b>	<b>16,060</b>	<b>46,889</b>	<b>-</b>	<b>46,889</b>
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds for the Financial Year</b>		<b>12,653</b>	<b>3,407</b>	<b>16,060</b>	<b>46,889</b>	<b>-</b>	<b>46,889</b>
<b>Reconciliation of Funds</b>							
Balances brought forward at 1 January 2021	12	223,926	-	223,926	177,037	-	177,037
<b>Balances Carried Forward at 31 December 2021</b>		<b>236,579</b>	<b>3,407</b>	<b>239,986</b>	<b>223,926</b>	<b>-</b>	<b>223,926</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 24/05/2022 and Signed on Its Behalf by:

Margaret Burns  
Margaret Burns  
Director

Caroline Kirrane  
Caroline Kirrane  
Director

# **Children in Hospital Ireland Company Limited By Guarantee** **BALANCE SHEET**

as at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible assets	8	3,550	3,289
<b>Current Assets</b>			
Debtors	9	8,643	10,868
Cash at bank and in hand		245,524	263,857
		254,167	274,725
<b>Creditors: Amounts Falling Due within One Year</b>	10	(17,731)	(54,088)
<b>Net Current Assets</b>		236,436	220,637
<b>Total Assets Less Current Liabilities</b>		239,986	223,926
<b>Funds</b>			
Restricted trust funds		3,407	-
Unrestricted designated funds		98,471	90,523
General fund (unrestricted)		138,108	133,403
<b>Total Funds</b>	12	239,986	223,926

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 24/05/2022 and Signed on Its Behalf by:

Margaret Burns  
Margaret Burns  
Director

Caroline Kirrane  
Caroline Kirrane  
Director



**Children in Hospital Ireland Company Limited By Guarantee**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
<b>Cash Flows from Operating Activities</b>			
Net movement in funds		16,060	46,889
Adjustments for:			
Depreciation		1,091	673
		<u>17,151</u>	<u>47,562</u>
Movements in working capital:			
Movement in debtors		2,225	2,462
Movement in creditors		(36,357)	(12,213)
		<u>(16,981)</u>	<u>37,811</u>
Cash generated from operations			
		<u>(16,981)</u>	<u>37,811</u>
<b>Cash Flows from Investing Activities</b>			
Payments to acquire tangible assets		(1,352)	(1,186)
		<u>(1,352)</u>	<u>(1,186)</u>
<b>Net Increase in Cash and Cash Equivalents</b>		<b>(18,333)</b>	<b>36,625</b>
<b>Cash and Cash Equivalents at 1 January 2021</b>		<b>263,857</b>	<b>227,232</b>
<b>Cash and Cash Equivalents at 31 December 2021</b>	<b>17</b>	<b><u>245,524</u></b>	<b><u>263,857</u></b>

# Children in Hospital Ireland Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. GENERAL INFORMATION

Children in Hospital Ireland Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Suite 113, 4-5 Burton Hall Road, Sandyford, Dublin 18, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with sections 4.7, 10.6 and 15.2 of that SORP.

#### Statement of Compliance

The financial statements of the charity for the financial year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund Accounting

The following are the categorises of funds maintained:

##### Restricted Funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.



**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2021

continued

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from Charitable Activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Exceptional Items**

Exceptional items are those that in the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 10% remaining balance and 33% straight line
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**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**Cash at Bank and in Hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

Children in Hospital Ireland is registered as a charitable organisation with the Revenue Commissioners, and is, therefore, not liable for corporation tax.

**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

continued

**3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**4. INCOME**

**4.1 DONATIONS AND LEGACIES**

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Donations and legacies	44,449	-	44,449	62,080

**4.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
HSE Grant	39,817	-	39,817	39,817
Covid-19: Stability Scheme	10,777	-	10,777	23,817
Art & Hobby	1,101	-	1,101	317
Membership Fees	4,002	-	4,002	5,099
Limerick Branch	-	-	-	110
Pobal	-	90,000	90,000	90,000
Fundraising/Publications	4,695	-	4,695	6,179
Christmas Cards	7,326	-	7,326	8,211
CHI at Temple St	-	-	-	5,000
CHI at Crumlin	16,750	-	16,750	12,000
Just Ask programme	30,250	-	30,250	30,250
DM Thomas	-	-	-	4,394
Lauritzson Foundation	24,703	-	24,703	12,862
Training Links	-	12,205	12,205	1,836
DCU	480	-	480	-
	139,901	102,205	242,106	239,892

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the promotion of the welfare of sick children, before, during and after hospitalisation.

**4.3 OTHER INCOME**

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
VAT Compensation Scheme	850	-	850	581

**5. EXPENDITURE**

**5.1 RAISING FUNDS**

	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Fundraising Events	5,119	-	-	5,119	3,666



**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

continued

<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
	€	€	€	€	€
Programme Costs	16,640	-	-	16,640	18,294
Staff Costs	190,491	-	-	190,491	180,035
Other Staff Costs	4,668	-	-	4,668	1,771
Office Costs	32,678	-	-	32,678	34,048
IT & Communications	7,532	-	-	7,532	4,073
Professional Fees & Other	10,793	-	-	10,793	10,525
Governance Costs (Note 5.3)	-	3,424	-	3,424	3,252
	<u>262,802</u>	<u>3,424</u>	<u>-</u>	<u>266,226</u>	<u>251,998</u>
<b>5.3 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
	€	€	€	€	€
Audit Fees	-	3,372	-	3,372	3,075
Governance Expenses	-	52	-	52	177
	<u>-</u>	<u>3,424</u>	<u>-</u>	<u>3,424</u>	<u>3,252</u>
<b>6. NET INCOME</b>				<b>2021</b>	<b>2020</b>
				€	€
Net Income Is Stated After Charging/(Crediting):					
Depreciation of tangible assets				1,091	673

**7. EMPLOYEES AND REMUNERATION**

**Number of Employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2021</b>	<b>2020</b>
	Number	Number
Staff	<u>7</u>	<u>6</u>
The staff costs comprise:		
	<b>2021</b>	<b>2020</b>
	€	€
Wages and salaries	171,968	162,292
Social security costs	18,523	17,743
	<u>190,491</u>	<u>180,035</u>

The company does not have any employees whose total employee benefits (excluding employer pension costs) for the reporting period exceed €60,000 and the company does not make any employer pension contributions for employees, therefore no table has been prepared to accompany the report as otherwise required under DPE 022/05/2013 Circular: 13/2014.

**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

continued

**8. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2021	22,047	22,047
Additions	1,352	1,352
At 31 December 2021	23,399	23,399
<b>Depreciation</b>		
At 1 January 2021	18,758	18,758
Charge for the financial year	1,091	1,091
At 31 December 2021	19,849	19,849
<b>Net Book Value</b>		
At 31 December 2021	3,550	3,550
At 31 December 2020	3,289	3,289

**9. DEBTORS**

	2021 €	2020 €
Prepayments	2,227	1,377
Accrued Income	6,416	9,491
	8,643	10,868

**10. CREDITORS**

Amounts Falling Due within One Year	2021 €	2020 €
Taxation and social security costs	12,757	11,822
Pension accrual	(34)	(13)
Accruals	5,008	6,931
Deferred Income	-	35,348
	17,731	54,088

**11. Funding from Government Department**

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	Community services
Purpose of the Grant	Support children within the healthcare system
Term	Expires 31 December 2021
Total Fund	€90,000
Expenditure	€90,000
Received in the financial year	31 December 2021
Capital Grant	Nil
Restriction on use	Service provision



**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2021

continued

**12. FUNDS**

**12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	177,037	-	177,037
Movement during the financial year	46,889	-	46,889
At 31 December 2020	223,926	-	223,926
Movement during the financial year	12,653	3,407	16,060
At 31 December 2021	<b>236,579</b>	<b>3,407</b>	<b>239,986</b>

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
<b>Restricted Funds</b>					
Restricted	-	102,205	98,798	-	3,407
<b>Unrestricted Funds</b>					
Designated funds	90,523	30,250	22,302	-	98,471
Unrestricted General	133,403	154,950	150,245	-	138,108
	223,926	185,200	172,547	-	236,579
<b>Total Funds</b>	<b>223,926</b>	<b>287,405</b>	<b>271,345</b>	<b>-</b>	<b>239,986</b>

**13. STATUS**

In this report, the Directors of Children in Hospital Ireland present a summary of the organisation's purpose, governance, activities, achievements and finances for the financial year 2021.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €2.

**14. CAPITAL COMMITMENTS**

The charity had no material capital commitments at the financial year-ended 31 December 2021.

**Children in Hospital Ireland Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2021

continued

**15. GRANTS FROM POBAL**

During the year the company received grants from Pobal. The funding has been received from the "Scheme to Support National Organisations" (SSNO) programme sponsored by the Department of Community and Rural Development.

The funding was to pay towards the salary of two core posts in the organisation, CEO and Volunteer Manager, as detailed below:

From 1st January 2021 to 31st December 2021  
 89.3% of CEO  
 91.4% of Volunteer Manager.

The Grant awarded for the three-year period July 1st 2019 to June 30th 2022 is €270,000. Payments are made on a phased basis over the three years.

	2021 €	2020 €
Pobal SSNO	<u>90,000</u>	<u>90,000</u>

**16. RELATED PARTY TRANSACTIONS**

There were no transactions with related parties during the period requiring disclosure.

**17. CASH AND CASH EQUIVALENTS**

	2021 €	2020 €
Cash and bank balances	<u>245,524</u>	<u>263,857</u>

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....



CHILDREN IN HOSPITAL IRELAND COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

**Children in Hospital Ireland Company Limited By Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
Operating Statement  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Income</b>		
HSE Grant		
Other Grants	39,817	39,817
Donations	95,165	90,159
Art & Hobby	44,449	62,080
Membership Fees	1,101	317
Limerick Branch	4,002	5,099
Pobal	-	110
Fundraising/Publications	90,000	90,000
Christmas Cards	4,695	6,179
	7,326	8,211
	<b>286,555</b>	<b>301,972</b>
<b>Expenses</b>		
Wages and salaries	171,968	162,292
Social security costs	18,523	17,743
Training & Supports	3,031	625
Recruitment	286	179
Admin staff costs	1,095	856
Rent	24,171	24,528
Volunteer & Programme Support costs	15,992	14,795
Governance	52	260
Insurance	1,797	1,638
Design and Printing	387	763
Office Equipment	704	1,188
Photocopying and office supplies	392	520
Travel, advertising and promotion	256	111
Telephone and post	3,870	4,692
IT costs	4,384	2,063
Payroll	662	662
Fundraising	1,544	278
Art & Hobby	-	53
Christmas Cards	3,575	3,388
Legal and professional	2,433	-
Marketing & PR	933	49
Research & Advocacy	649	1,720
Accountancy	4,550	4,800
Auditor's/Independent Examiner's remuneration	3,372	3,075
Bank charges	282	291
General expenses	-	49
Storage Space	2,480	2,007
Misc. allocation NI Hospice	-	1,591
Subscriptions	2,866	3,132
Limerick Branch Expenses	-	1,643
Depreciation	1,091	673
	<b>271,345</b>	<b>255,664</b>
<b>Miscellaneous Income</b>		
VAT Compensation Scheme	850	581
<b>Net Surplus</b>	<b>16,060</b>	<b>46,889</b>