



# ChildVision

National Education Centre for Blind Children



Creating a  
**brighter future  
for blind and  
multi-disabled  
children**

Director's Report & Accounts **2016**





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# Directors and Other Information

<b>DIRECTORS</b>	Shane Cowley ( <i>Chairman</i> ) Joseph O'Reilly Monica Leech Daniel Browne Michael O'Shea Christopher Cassidy Michael Monaghan Richard Ryan Marian Harte Michael O'Keefe Gareth Jones ( <i>Appointed 17/02/2016</i> )
<b>CHIEF EXECUTIVE OFFICER</b>	Brian Allen
<b>SECRETARY</b>	L & P Trustee Services Limited
<b>AUDIT/FINANCE COMMITTEE</b>	Christopher Cassidy Shane Cowley Daniel Browne
<b>GOVERNANCE COMMITTEE</b>	Richard Ryan Michael Monaghan Michael O'Keefe
<b>DEVELOPMENT COMMITTEE</b>	Monica Leech Daniel Browne Shane Cowley Joseph O'Reilly
<b>COMPANY NUMBER</b>	453711
<b>CHY No</b>	CHY817
<b>CHARITY NUMBER</b>	20001278
<b>REGISTERED OFFICE</b>	2-3 Terminus Mills Clonskeagh Road Dublin 6

**AUDITORS**

Crowe Horwath  
Bastow Charleton  
Chartered Accountants and Statutory Audit Firm  
Marine House Clanwilliam Court Dublin 2

**PRINCIPAL ADDRESS**

Grace Park Road Drumcondra  
Dublin 9

**BANKERS**

AIB Bank  
Clonmel  
Co. Tipperary

Bank of Ireland  
O Connell Street  
Dublin 1

**SOLICITORS**

Drumgoole Solicitors  
102 Upper Drumcondra Road  
Drumcondra  
Dublin 9

**MANAGEMENT TEAM**

<i>Chief Executive Officer</i>	Brian Allen
<i>Deputy Chief Executive</i>	Mary Leonard
<i>Financial Controller</i>	Gerry McCoy
<i>Head of Care</i>	James Forbes
<i>National Braille Production Manager</i>	Ilka Staeglin
<i>Human Resources Manager</i>	Terry Forristal-Bissett

**CHILD PROTECTION OFFICER**

James Forbes

# Report of the Directors

The directors present their report and the financial statements for the year ended 31 December 2016.

## 1. Objectives and Activities of ChildVision

ChildVision was established to provide care and education for children and adults who are visually impaired, through comprehensive and high quality services provided within a Christian ethos.

ChildVision is a registered charity and operates as a not-for-profit organisation in partnership with the Health Service Executive and the Department of Education & Skills.

The national services we provide in our Centre for multiple disabled and visually impaired (MDVI) children and young people include pre-school and early intervention services, family resource services, primary and secondary schooling supports, vocational training, residential services, therapy services, nursing and ophthalmic services, professional training, a national Braille production service and a children's library.

### 1.1 The Vision

Our vision is to provide a supportive and inclusive learning community where disability does not create a barrier to the fulfilment of aspiration or ambition.

### 1.2 The Mission

The framework within which we provide services is based on the founding ethos of Antonio Rosmini,<sup>1</sup> who emphasised the importance of developing the whole person. We are committed to human equality, dignity, diversity and mutual respect. Within a culture that places value on learning and research, our Centre encourages all staff to advance their professional development and to reflect critically upon their practice. Decision making is accountable and transparent, based upon a belief that it is most effective when all relevant persons are consulted on issues that impact on the day-to-day running of our Centre. In how we plan for and carry out our interactions

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<sup>1</sup> Antonio Rosmini 1797–1855, founder of the Institute of Charity

with children and young people we demonstrate sensitivity, integrity and concern for their personal safety and well-being, and emphasise each person's unique attributes. Our Centre values the contribution that parents/guardians and our external partners make to maintaining high quality services, and our staff work with compassion and sincerity to nurture and sustain these important relationships. Our values permeate all aspects of our Centre's work, and we seek to build and sustain an enduring culture of friendliness, compassion, reflection and innovation.

### 1.3 ChildVision's Focus and Objectives

The focus of ChildVision's work is to advance the education and care of children and adults with visual impairments and/or multiple disabilities, throughout Ireland and within a Christian ethos; and to provide specialist education and training to professionals and parents working or living with people with visual impairments and/or multiple disabilities. This focus is represented by the following seven detailed objectives.

**Objective 1.** To provide pre-school and early intervention services

**Objective 2.** To provide primary and secondary education supports, including a special curriculum for pupils with a visual impairment

**Objective 3.** To provide assessment and therapies, including occupational therapy, speech and language therapy, mobility training and nursing

**Objective 4.** To provide lifelong learning to meet the particular needs of young adults with a visual impairment

**Objective 5.** To provide residential services

**Objective 6.** To create educational aids and technologies including formats in Braille, large print, digital to produce textbooks in Braille, large print, and alternative formats to primary and secondary level students

**Objective 7.** To offer training and development opportunities for those who are visually impaired, and for those working with the visually impaired.





# Report of the Directors (continued)

## 2. Structure, Governance and Management

### 2.1 Legal status

ChildVision is a public benefit entity, and was incorporated as a company limited by guarantee on 21 February 2008. ChildVision provides educational opportunities for Ireland's blind and partially sighted children and young adults in a safe and nurturing environment.

Through varied education programmes, our highly trained and committed staff ensure that all students are treated as individuals and brought on their own individual journey of learning so that they can become independent, happy and resourceful members of their communities.

ChildVision is the registered company name and is recognised as a charity by the Revenue Commissioners.

Company number	453711
Registered Charity Number	CHY 817
Charity Number (charity Regulatory Authority)	20001278
How the charity is governed	Constitution

### 2.2 Governance

ChildVision has seven company members, who are nominated by the Institute of Charity (Rosminians) and are responsible for appointing a Board of Directors. The members meet annually to receive and consider the annual report and audited financial statements of ChildVision. Other meetings take place as required.

The Board of Directors is responsible for the affairs of ChildVision and reports to the members of the company. The objective of the Board of Directors is to ensure that ChildVision serves the needs of children who attend our service. Each director may serve up to two consecutive terms of three years. Board members undergo an induction programme to ensure that collectively they have the overview necessary for the proper governance of the organisation. Further training for board members is arranged as and when required.

The current membership of the Board is set out on page 2. In 2016, we welcomed Gareth Jones as a new director. ChildVision's directors bring to the organisation a variety of experience in areas such as education, health sector, social care, business, legal matters and finance, including directors who are ex-students of the organisation.

### Sub-Committees of the Board

The Board of Directors has three sub-committees.

#### The Finance and Audit Committee

The Finance and Audit Committee is responsible for all matters relating to the financial affairs of ChildVision and provides the Board with an independent review of the budgetary process. Its defined responsibilities include:

- Monitoring and reviewing the accuracy and integrity of ChildVision's financial statements (annual and monthly) and reviewing operational and capital budgets prior to approval by the Board of Directors
- Assisting the Board in areas relating to strategic financial planning
- The Committee seeks to ensure that effective systems, financial controls and procedures are in place and that proper records are maintained – the committee is responsible for overseeing both internal and external audits.

#### Governance and Nominations Committee

The Governance and Nominations Committee takes the lead role in shaping the governance of ChildVision. It provides independent review of the organisation's legal and regulatory responsibilities, ensures oversight of policies and procedures, and is responsible for Board recruitment and training. The Committee's core responsibilities are:

Managing ChildVision's Governance Policy – which entails monitoring the integrity of the statements of compliance with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations and other such codes of Practice required by legislation and regulatory authorities.





Reviewing the adequacy of the internal governance controls and risk management systems – in particular those relating to governance matters.

The Committee met three times in 2016.

#### **Development Committee**

The primary responsibility of the Development Committee is facilities management – to ensure the provision of suitable premises/location for the children who avail of the services at ChildVision. The Committee meets on an ad hoc basis.

### **Child Protection**

ChildVision has a comprehensive child/vulnerable adult protection policy and is committed to protecting the rights and dignity of children and young adults, in particular those who avail of our services in whatever capacity. The key principle is that the welfare of the child is paramount, meaning that a culture of listening to young people and a culture of respect and vigilance are central to how we work. We underpin this by ensuring that appropriate training policies and reporting procedures are in place to address any complaints, concerns and allegations that arise.

All staff who work directly with young people receive Children First training.<sup>2</sup> In addition, in conformity with HSE guidance,<sup>3</sup> ChildVision has designed and implemented its own in-house training specific to the protection needs of visually impaired young people, including those with additional disabilities. There is a designated liaison person for child protection/vulnerable adult protection and a designated deputy liaison person operating at senior management level to ensure compliance with the State's reporting requirements in respect of any concerns for the protection or welfare of a child or vulnerable adult. In addition, young people in ChildVision's residential service have access to an external monitor in case any issue or complaint arises that they do not wish to bring directly to the attention of ChildVision staff.

Overall accountability for ensuring that ChildVision is implementing appropriate child protection and safeguarding measures lies with the Board of Directors, who ensure that organisational policies and procedures are in place and are in line with national guidelines. ChildVision's CEO and senior management team are responsible for ensuring that the policies and procedures are promulgated and implemented in an open, accessible manner, that they are regularly reviewed and updated as required, and that training in this area remains current for all staff.

### **2.3 Compliance Statement**

#### **The Governance Code for Community, Voluntary and Charitable Organisations in Ireland.**

ChildVision has completed its registration with The Governance Code for Community, Voluntary and Charitable Organisations in Ireland and is now fully compliant with the Code.

In 2015 ChildVision signed up to The Statement of Guiding Principles for Fundraising developed by the Irish Charities Tax Research group. For more information, see [www.ictr.ie/content/fundraising-codes-practice](http://www.ictr.ie/content/fundraising-codes-practice).

ChildVision is a registered provider of disability service under the purview of HIQA. We operate in compliance with the Health Act 2007 (Care and Support of Residents in Designated Centres for Persons with Disabilities Regulations 2013). The centre's IDs are 0002091, 0002092, 0002093, 0002094 and 0002095.

<sup>2</sup> This is training based on Children First: National Guidance for the Protection and Welfare of Children, published by the Department of Children & Youth Affairs (2011).

<sup>3</sup> See Safeguarding Vulnerable Persons at Risk of Abuse, published by the HSE (2014).

## Report of the Directors (continued)

### 3. Activity During 2016

ChildVision is recognised through Europe as a leading centre of excellence in the care and habilitation of blind and multidisabled children and young people. From its main campus in Dublin and satellite centre in Cork, it is a resource to all families throughout Ireland who have a child with a visual impairment and multiple disabilities.

For the last sixty years the campus has pioneered new ways of learning for the blind and visually impaired. ChildVision has adapted in the last decade to provide specialist care and therapeutic input to the young VI community, most of whom have significant complex additional needs. While there is still a provision for education of children with a visual impairment, the focus has shifted to intensive specialist early intervention, residential programmes, a wide range of learning through therapeutic work and life skills training for young MDVI students.

ChildVision provides the National Assessment Service for all children diagnosed with a visual impairment in Ireland. Our clinical team work with primary care teams and specialist teachers around the country to ensure the best care and supports are offered to each child in their local environment.

Braille, large print and Daisy files, produced by ChildVision further support these children to remain in their home and locality and attend their local schools.

The campus is open to the public and with its coffee shops, garden centre, equine and animal petting farm, it provides a rich and safe setting for our O&M teachers to carry out their sessions.

The staff at ChildVision are active in many areas of R&D and host many peer to peer training days throughout the year. Some members of staff are involved in third level research projects and are invited to present their findings at International Conferences.

In 2017 ChildVision will host the International Mobility Conference, for O&M practitioners from all over the world and in 2020, ChildVision, along with Irish Guide Dogs for the Blind, NCBI and Fighting Blindness will host Vision 2020 in the Convention Centre in Dublin, attracting over 1200 Ophthalmologists from all over the world to Dublin.

The most important work we do is applying our specialist knowledge to reach inside the complex world of a child who is Multi Disabled Visually Impaired and come up with new and creative ways of intervening with therapies which will stimulate and progress the child who cannot follow an adapted curriculum.

#### 3.1 Early Years

Within ChildVision we realise the importance of visual stimulation and this forms a large part of the early intervention programme. It is important for children to receive early visual stimulation in order to promote the use of their residual vision and thereby to stimulate the visual areas of the brain into potential visual development (EPNS, 2013).<sup>4</sup> Children with significant sensory impairment at birth are also at risk in the area of cognitive development because, without intervention, the quantity and quality of their sensory experiences may be significantly diminished. The children most at risk are those with visual impairments, hearing impairments, or severe motor impairments, and especially those with some combination of these impairments.

At ChildVision we offer daily pre-school and early intervention programmes with individual sessions and parents groups in the afternoon. To make our work in this area better known, we hold informational workshops and coffee mornings with parents throughout the year as well as special events during holidays.

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<sup>4</sup> EPNS, 2013. *Early visual stimulation for at risk babies a step towards better visual development and visual perception*. 10th Paediatric Neurology Society Congress 2013. Brussels, Belgium.

## Early Intervention Programme

The Early Intervention Programme is especially designed to cater for the needs of babies and toddlers and precedes entry into a more formalised pre-school setting under the Early Childhood Care and Education (ECCE) scheme. The majority of children starting in this programme are aged one to two years old with some starting before their first birthday. Decades of research show that children's earliest experiences play a critical role in brain development. The Centre on the Developing Child at Harvard University has shown that in the first three years the child's brain undergoes huge changes, forming neural connections that cannot be repeated at a later age. High quality early intervention services can help in changing a child's development trajectory and improve outcomes for children, families and communities. The Early Intervention Programme helps children who are at risk of developmental delays.

Some of our early intervention specialists are also part of a team that conducts assessments for children, both those attending ChildVision and those referred from other services as requested. This year we have started assessing for autism using the Autism Diagnosis Observation Schedule (ADOS).<sup>5</sup> The Early Intervention team and the Pre-school team work closely with other external agencies, governing bodies and national early years bodies. Staff also represent ChildVision on the deaf-blind committee of ICEVI (International Council for Education and Rehabilitation of People with Visual Impairment) and will be presenting a paper at the International Mobility Conference 2017 in TCD.

Currently there are 40 children attending the pre-school throughout the week – 36 who attend our morning programme 2–3 days a week, and 4 who have been attending either our parents' group or individual sessions since October 2016. We also have an additional 3 children waiting to be assigned to a one to one session, which will bring the attendance numbers to 43. In addition to this we have completed 23 pre-school national assessments between September 2016 and

February 2017, with another further 27 children awaiting assessment.

At the start of the year all the pre-school and early intervention specialists completed onsite training provided by our Nursing team and Speech and Language therapists in seizure and dysphasia (a communication disorder that occurs when parts of the brain responsible for language are damaged.) training. Six staff members completed the MAPA training programme, Management of Aggressive Behaviours. All staff completed Children's First training and updated their first aid training. One of our specialists completed Level 5 Early Childhood Diploma, another member completed Level 6 Early Childhood Diploma, six staff attended a visual training information day with Maggie Woodhouse, one specialist attended a Paediatric Acquired Brain Injury Education Seminar, one completed a training programme on AIM, Diversity Equality and Inclusion Charter and Guidelines. One staff member is currently taking part in the Leadership for Inclusion in the Early Years (LINC).



<sup>5</sup> Autism diagnostic assessments using the Autism Diagnosis Observation Schedule.



## Report of the Directors (continued)

### 3.2 Family Resource

In 2016 a varied programme of events was rolled out to families of children attending ChildVision in Dublin and Cork and we also had activities aimed at the local community surrounding the campus. There were a total of 43 events delivered in the year, with an average of 20 people attending each one. They ranged from training and information workshops for parents/guardians, technology exhibitions focusing on selection of and training in assistive and adaptive software, orientation and mobility training to teach support skills such as spatial orientation and concepts, and training on travel safety and in the use of a long cane. Many of the presentations were delivered by specialist staff at ChildVision.

During the year presentations about ChildVision were made to a number of organisations, schools and resource centres in Dublin.

In 2016 one professional day was held per term. These were training days for parents and professionals (therapists, teachers, social care workers) and were delivered by ChildVision staff and also by specialists in specific areas – Dr Jan Van Dijk, from the Sint-Michielsgestal Institute in the Netherlands presented on deaf-blindness, and Dr Margaret Woodhouse from Cardiff University presented on functional visual assessment. All the training days were held in ChildVision's newly refurbished conference hall.

Seasonal festivities whether for Halloween or Christmas never cease to be a favourite for all the visually impaired children and their siblings, and attendance at these grows year on year.

Spring brought plans and preparations for the annual pre-school off campus weekend where the focus was on rest and relaxation. Yet again, the Nursing department at ChildVision were in attendance so that all the children were in good care while the parents had a little respite.

8 students from ChildVision attended the 2016 Space camp in Alabama. One of the residential students not only received complete sponsorship from Lighthouse Vision in the US (valued at circa €1,750) but was also a very worthy ambassador for ChildVision at the NASA camp, as he

earned the title of 'Top Gun' at Space Camp in Alabama among, chosen from the all of the 211 students attending the course from all corners of the world.

In 2016, the Summer Camp (held at The Haven Respite Centre, Cootehall, Co. Roscommon) was attended by 15 young people ranging in age from 8 to 22 years, some from ChildVision and some who had attended ChildVision for assessment. As this centre was developed with MDVI children in mind, it provides a perfect environment to hold a summer camp open to all children with a visual impairment.

### 3.3 Education Supports

ChildVision works nationally in partnership with both primary and secondary schools to offer education providers advice on orientation and mobility, technical services and library and family resource activities, where geographically possible. National Braille Production also provides over 700 children across the country with books in Braille and other formats. Additionally, and where licence permits, schools can directly download Braille books and print them locally through On-Line Bookshelf.

ChildVision is a national service and we are lucky to have therapists with particular expertise in visual impairment. Our therapists offer a range of programmes on supporting children with a visual impairment to therapists in other centres and schools around the country.

ChildVision works closely with the on-campus primary and secondary schools providing them with on-site physiotherapy, speech and language therapy, occupational therapy, nursing and medication, animal and equine therapy, mobility training, and library facilities. We also provide the schools with a breakfast and hot lunches service.

ChildVision also provides a rolling calendar of activities organised by our Family Resource and a residential programme of care, from Sunday evening to Friday evening.



### 3.4 Assessment and Therapies

#### Assessment Service

In 2016, 74 assessments were scheduled, 43 of which took place prior to the summer holidays and the remaining 31 were completed by the close of the year.

Throughout the year, there were 10 assessments held at ChildVision, one each month. Four of these were Arena assessments which were of one hour duration and held for pre-school children weekly, two were multi-disciplinary (MDT) two day meetings (held fortnightly) and four residential review assessments (held weekly).

The assessment team met once a month to screen upcoming appointments and to review what the child would require. Some children require a Functional Vision Assessment and others require a multi-disciplinary team input over two days.

During 2016, we drew up a prioritisation and screening policy which outlined the assessment criteria, in line with which, a child/young person must meet the following criteria in order to have access to ChildVision's assessment service:

Have a diagnosis of a visual impairment from an ophthalmologist or optometrist (that cannot be corrected by glasses or lenses). These can include but are not limited to a:

- Visual acuity of 6/18 or less
- Deteriorating visual condition
- Significant field loss
- Neurological condition that results in the disruption of the visual system
- Significant difficulty with functional vision such that seeing and learning are affected
- Be under the age of 23 years.

While ChildVision offers a consultative service to medical or educational teams it is not a diagnostic service. ChildVision aims to offer a functional overview of the child/young person's overall development in relation to their visual impairment.

They might or might not have additional needs or diagnosis.

These criteria were forwarded to all assessment referral sources including the visiting teaching service, eye doctors, neurosurgeons, maternity hospitals, children's hospitals and community resource works. In 2016 we also received referrals for the first time directly from primary and secondary schools.

The waiting list for assessments is approximately eight months from receipt of completed applications and attendant reports. Many of the children are currently in mainstream primary or secondary schools or other specialist settings and the purpose of the assessment is to offer recommendations to parents and professionals on how best to work with the child. Every child or young person coming into ChildVision requires an assessment. In 2016, 26 assessments were conducted for referrals to our pre-school, primary, secondary and vocational programmes.

#### Occupational Therapy

The Occupational Therapy (OT) Department plans, organises, develops, evaluates and manages the occupational therapy service in ChildVision and works alongside colleagues in the Assessment Service, and as part of the MDT (multi-disciplinary team (MDT) provides assessments to children with visual impairments from around the country. In 2016 the OT Department provided a service to 126 clients who attend ChildVision services regularly through the pre-school, primary school, residential and vocational training services. The Department also provided 50 external assessments were also part of 5 autism diagnostic assessments that used the Autism Diagnosis Observation Schedule (ADOS-2). In addition, the OT Department saw 27 children and young adults through the developing Equine Assisted Occupational Therapy programme. Overall the numbers of clients seen in 2016 increased significantly from 2015 as the OT Department continues to grow in expertise.

## Report of the Directors (continued)

The Therapies team set up a new system of key performance indicators in 2016. The system has been uniquely tailored to the departments here in ChildVision and captures all of the work that we are involved in across the departments and different levels.

Occupational Therapy had and continues to have, a volunteer occupational therapy assistant. This person did their clinical placement hours in the OT department and now volunteers one day a week, and is proving to be a valued member of the team.

One of the occupational therapists worked alongside a speech and language therapist, a vision assessor and a psychologist in ChildVision to develop the ADOS assessment service for differential diagnosis of autism in children with visual impairments, which is a highly specialised area of clinical expertise. The ChildVision ADOS team has also presented in Budapest regarding the adaptations to assessment required to ensure accurate diagnosis of autism in visually impaired, and there are initial links being made with the assessment tool developers to carry out adaptations and research into the effectiveness of these changes to the ADOS to accommodate for the needs of visually impaired.

The ChildVision OT Department designed and developed the Horse Sense programme – a clinical intervention method that uses horses as a treatment medium for children with a range of disabilities. Research was carried out on its effectiveness in 2015. In 2016 the ChildVision OT Department was put forward for the Ann Beckett Award,<sup>6</sup> and came second in this prestigious competition.

One therapist in the Department has linked with the University of Ulster, and is participating in research related to heart rate monitoring and sensory regulation. This project is likely to be ongoing over the coming two years.

Both therapists in the Department received supplementary training in the sensory needs

of the visually impaired. They also took part in the Sensational Kids Conference and Expo, during which they attended training on feeding and seating for children with complex needs. Both therapists completed MAPA training and Rebound Training.

The OT Department ran a morning for parents on the role of occupational therapist. Additionally as part of the Cert HE programme we delivered “The Alternative Formats module”. Both therapists gave a half day training to the primary school on coping with incidents that challenge. We also ran a full day’s training on sensory processing in association with EFETA (Equine Facilitated Education and Therapy Association).

### Physiotherapy

The Physiotherapy department provides a physiotherapy service for children and young people at ChildVision. The role of the physiotherapist is wide and varied but the overall aim is to help the child become as physically independent as possible. The physiotherapist works with the child and their family to help the child develop their gross motor skills (e.g. crawling, walking), and to help the child improve their strength, endurance, balance and coordination. The physiotherapist also addresses issues including maintenance of joint range of motion, musculoskeletal pain, orthotics and positioning. Assessment and provision of specialised equipment (e.g. standers, walkers) is also a large part of the physiotherapists role as well as linking with and referring to other professionals and services which are not available at ChildVision – e.g. orthopaedic consultants. The physiotherapist works in various ways including through individual sessions, group sessions, sessions within the class team working with pre-school teachers/SNAs, sessions with parents, and home visits. The physiotherapist is also a member of the ChildVision multidisciplinary assessment team providing a nationwide assessment service for children and young people with a visual impairment.

In 2016 an orthotics clinic was launched at ChildVision. New Ireland Orthotic Services attend ChildVision to assess and issue children with orthotic devices. Previously children had to be

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<sup>6</sup> Ann Beckett (1927–2002) was one of the first occupational therapists in Ireland. The award celebrates her life and work and showcases occupational therapists’ practical interventions.



referred by the physiotherapist to external orthotics clinics but now children can be seen on site at ChildVision for this service. The benefits of this new service include: less school is missed, the child is seen in an environment that is familiar to them, it is easier for parents to have their child seen by an orthotist at ChildVision rather than having to bring them elsewhere, and it means that the physiotherapist and orthotist can work together in deciding on the most suitable orthotic device for the child.

In March the physiotherapist attended a course on manual handling, risk assessment and problem solving which was held at ChildVision and organised by the Chartered Physiotherapists, the programme was in Intellectual Disabilities. The course covered recent developments in the area of manual handling, which will be a useful input into future courses on safer manual and people handling across the organisation in conjunction with the Occupational Therapy and Training Departments. ChildVision's physiotherapist had previously completed the Rebound Therapy Train the Trainer course in 2015 and training for a group of staff from ChildVision and St Joseph's Primary School for the Visually Impaired took place in early 2016.

There was no physiotherapist in post from mid-November 2016 until the year end. Monthly patient contacts averaged 85 across the entire calendar year, including both direct and indirect patient contacts – e.g. parental feedback etc.

## Speech and Language Therapy

The Speech and Language Therapy (SLT) Department is made up of one full-time senior speech and language therapist and one full-time basic grade speech and language therapist who joined the ChildVision team in January 2016. At 126, our caseload numbers remain the same as last year – this is our total, maximum capacity caseload. Our assessment service continues to grow as the waiting list expands year on year.

It has been a busy year in the SLT Department, and some of the achievements of the year are highlighted below.

### Universal Object of Reference Programme

An object of reference (OOR) is an object that refers to or signals a key activity in a child's day – for example, a child might be presented with a teaspoon to signal lunch time. For several years, each class has been using their own OOR system, and this can be very confusing. For example, one class could signal lunch time with a teaspoon, and another class might use a plastic bowl. In September 2016, the SLT Department created a universal OOR which is now used in all pre-school classes and right throughout St Joseph's primary school.

### Key Performance Indicators (KPIs)

The therapy team, (SLT, OT, PT) created a new way of recording statistics in order to better reflect our day-to-day working. This provides useful statistics on how time is spent, in which department and on what activities.



## Report of the Directors (continued)

### **Update on Autism Diagnosis Observation Schedule (ADOS )**

Last year ChildVision purchased ADOS and a number of staff completed training on it at Trinity College Dublin (TCD). In order to make the ADOS accessible to the ChildVision client group, modifications were required to the assessment materials and to how the data is to be interpreted. In 2016, ten children have been assessed using this adapted ADOS. These children had a range of visual impairments, and three had no functional vision. In making these modifications, ChildVision aims to create a suitable assessment that is relevant and available to children attending ChildVision. Contact has been made with publishers of the ADOS and a well-known research group in Los Angeles, and the team have sought assistance from TCD regarding how to progress this research project. Findings on ChildVision's ADOS project were presented at a European conference in Budapest in November 2016. The feedback at the conference was very positive with several attendees offering support and expressing interest in collaboration.

### **Speech and Drama Examinations with The Royal Irish Academy of Music (RIAM)**

Last year senior classes in St Joseph's School for Children with a Visual Impairment completed the examinations with RIAM. The exams are a great way of working on pragmatic and social language skills. Based on the success of the exams last year, students from our Lifelong Learning programme along with the pupils in St Joseph's are due to sit the exams again in June 2017.

### **Continuous Professional Development and Training**

#### ***Braille Course***

Both therapists started the Braille course in September 2016 and are due to finish in July 2017. The course involves a lot of course work, contact days and assignments to be completed.

#### ***Lámh training***

Both therapists attended Lámh module 1 in December 2016. One therapist is now in the process of completing further training to become an accredited Lámh tutor. This will mean that

training and certification in Lámh can be provided in-house to ChildVision staff.

#### ***Dysphagia Course Days***

In March 2016 the senior SLT attended a specialised Risk Feeding conference in London. In September 2016 both therapists attended various training events in the Central Remedial Clinic and in Our Lady's Children's Hospital, Crumlin on the management of dysphagia.

### **Nursing**

2016 has been yet another challenging year for the Nursing department as we have seen a number of our MDVI students transfer from our pre-school service to St Joseph's Primary School. One student in particular with high medical needs applied to the school specifically to receive nursing care. This little boy travels from another county every day and requires nursing input at a minimum six times a day.

The impact of students moving from pre-school to primary school is that they now require nursing care for eight hours a day instead of three. The Nursing Department assists children with their medical needs so that they can attend ChildVision for educational purposes. We support 45 children in pre-school, 54 in the primary school, 25 in Pobalscoil Rosmini and 11 in vocational training. This support includes medication administration, specialised feeding, airway management support and toilet training. The Nursing Department also provides 24-hour on-call support to 28 residential pupils from Sunday through to Friday evening.

Unfortunately, we have had a reduction in service because of a shortage of ophthalmologists in The Children's Hospital, Temple Street to facilitate our satellite eye clinic. We currently have 67 children awaiting review. This is unfortunate and the clinical lead in Ophthalmology has recognised the valuable link this service provides between the acute medical intervention and the rehabilitation work we do. We are hopeful for a positive outcome in mid-2017.



Nursing continues to facilitate a twice-monthly low vision clinic, run by a visiting optometrist. This clinic concentrates on the functional aspect of vision and provides recommendations for the provision of magnifiers of IT equipment to assist vision.

The Nursing Department is heavily involved in the Higher Certificate for Working with People with a Visual Impairment – one member of the team is a tutor on the course, and another is a participant.

The Nursing Department facilitates two external and one internal MDT assessments a week for visually impaired children who are making an application to ChildVision or who attend mainstream education.

As Community Care Area 9 in the HSE moves towards reconfiguration of children's disability services into a network team, ChildVision is heavily campaigning to maintain visual impairment as a specialism that requires a ring-fenced and highly skilled visually impaired MDT team. The Nursing Manager is heavily involved in this process and participates in a number of different implementation groups.

### 3.5 Lifelong Learning

Lifelong Learning is a life skills programme that ChildVision provides for young adults aged 16 to 22 years. It caters for those who are blind or visually impaired and have additional support needs. The programme is three years in duration and is accredited through QQI at Level 1.

While attending the programme, young people can avail of a host of activities, appropriate to their needs including modules on personal development and friendship, relationships and sexuality, music therapy, horse-riding, swimming, home management and cooking, orientation and mobility and a range of QQI accredited modules.

Eleven students accessed the programme on a full-time basis in 2016, of whom ten accessed the residential services while attending the course. The demand for the service is increasing with eight students on the waiting list for 2017.

In 2016 in excess of 50% of students achieved a full certificate at Level 1 from QQI, in addition to word processing certificates and some component modules from ECCL.

The Speech and Language Department facilitated a 'communication through drama' group for the first time this year, and many students now intend to go forward for speech and drama exams in 2017.

One student began a vlog, which is shared on the ChildVision Facebook page. This aims to bring awareness to the wider community about the work in Lifelong Learning, in addition to creating awareness of the challenges visual impairments present.

The individualised nature of the programme saw the department facilitate in excess of 115 activities per week to students in 2016 – these activities are a mix of one to one and small group work.

Currently there are seven staff members in the unit, an increase of one from 2015. In addition, there are approximately twenty other staff members from across the campus who facilitate activities with the student group.

In 2016 one student in his final year had the opportunity to attend the legal firm Mason Hayes & Curran for one day a week, accompanied by a ChildVision staff member, to Braille documents for the firm and also to learn all about the different aspects of the firm's work.

In September 2016 we relocated to new classrooms, specifically designed for the increase in physical and cognitive disabilities of the students applying for places on the programme.

### 3.6 Residential Services

Supporting our young people to achieve is one of the hallmarks of ChildVision's residential service, where – this year as every other – our teams of highly qualified, empathic and dedicated social care staff have worked with every young person to draw out the uniquely talented person he or she is.



## Report of the Directors (continued)

2016 was a year of notable achievements for all of our residential service's young people. Some highlights. One young person, resident in one of our two houses for young adults and participating in ChildVision's Vocational Education programme, was particularly active – representing his country in March at a UK tournament as a member of Ireland's blind soccer team, returning to London in May to participate in an archery competition and then, in June, joining the crew of a Sail Training Ireland vessel sailing from Belfast to Cork.

Another of our young people, this time from one of our three houses catering for secondary school students, won a prestigious international award when he was recognised as 'Top Gun' at the USA's Space Camp in Alabama in September. Accompanied every year by members of ChildVision's social care team this was the 15th consecutive year our young people have attended the week-long, NASA-run space camp at the US Space and Rocket Centre in Huntsville, Alabama. There our young people meet other visually impaired people from all around the world, and they participate in space and rocketry related activities and compete with each other as friends to achieve extraordinary things. In the midst of this the 'Top Gun' title is highly coveted and awarded to the young person whose overall achievements during the week are particularly outstanding. We are delighted that this year, for the first time ever, one of our own took this title and its medal home to us in Drumcondra, where his achievements were celebrated all over again (and again!). In all, nine of our residential students travelled to Alabama this year, each one coming back – to earth – full of stories and excitement.

Excitement marked 2016:

- The excitement of four of our vocational education young people giving a talk in the Institute of Technology in Tallaght about what it means to live as a visually impaired person to a hundred, rapt social care degree students
- The excitement of one of our secondary school student's preparation to compete for a place on Ireland's Paralympic judo team and the excitement of another in winning a silver medal in Mixed Martial Arts
- The excitement of an entire house group heading off for a three-day hiking trip to Glendalough, culminating in a 21km hike to fulfil the President's Gaisce Award requirements
- The excitement of a solo kayaking experience or taking part in Art and Drama workshops or celebrating your 21st with friends.

There was excitement too, thought tinged with a little sadness, for the five of our young people who came to the end of their time in the residential service this year. One returned home to work in his family's business, one took up a place on a culinary skills course, another was offered an opportunity to study horticulture at third level, and two accepted places with the National Learning Network.

Ongoing staff training was, as always, a strong feature of 2016. Six social care staff completed a level 6 QQI Qualification in management, a HIQA requirement for persons in charge, and one social care colleague graduated with a Masters in Art Therapy. Another completed a LLM (Masters in Law) specialising in Disability Studies.

### 3.7 National Braille Production

Providing transcriptions of textbooks and educational material for students with a registered visual impairment is the national brief for the National Braille Production (NBP) and 2016 was a very challenging but ultimately successful year.

NBP transcribed 3,587 full books in the school year 15/16. The transcriptions are produced in Braille, large print and electronic formats (text files, DAISY files, files for use with Braille displays). This output equates to roughly 14,500 individual volumes (for both Braille and print) which are transcribed, printed or embossed and bound in-house. Since September 2016, all electronic files can be directly downloaded from OnLine Bookshelf, the NBP's download service.

The Braille transcription was particularly challenging in 2016, as Unified English Braille (UEB) was further implemented in the Irish school system, which meant that by September 2016 all



primary school book transcriptions were required in UEB. The UEB Steering Group oversees the implementation of UEB and the time and effort invested into working out a system with all parties concerned appears to be paying off now, as transitions for students are very smooth and will carry through from junior infants class to state exams.

We are delight to have reached 800 clients during 2016 – this is the largest number of clients we have served since the inception of NBP.

In addition to the daily transcription and production of textbooks, the NBP extended its 3D-printing pilot project during the year. Based on feedback from young Braille readers, a set of mathematical 3D shapes was developed and the first sets sent out at the end of 2016. This will continue well into the next number of years.

The NBP's successful work in relation to the updated new Irish Braille code (in line with UEB rules) has been recognised and valued internationally. The NBP manager and a staff member presented on this at the International Council of English Braille's General Assembly in Baltimore in May 2016. Since the establishment of the Irish National Braille and Alternative Format Authority (INBAF) in 2012, Ireland has joined the International Council and has been warmly welcomed by the global English-speaking Braille community. This is extremely beneficial for the work of the NBP, as UEB is the same in all English-speaking countries, which means that students receiving books from us in the new code will have no problems communicating and exchanging files with the world-wide Braille community in the future.

### 3.8 Library Services

In 2016 the library welcomed 124 new members, bringing our total membership up to 876. These members are based all around Ireland and use our freepost service to borrow leisure reading books in alternative formats such as tactile, large print and Braille. Our new members ranged in age from 1 year availing of our tactile books service to third-level students borrowing specialist texts to aid their

research projects. In total, 1,222 items were loaned across the children's and resource libraries.

The library was officially opened on 6 April, with users beginning to settle into the new library space. In 2016 there were thirteen scheduled weekly story sessions with pre-school and primary school visits, with drop-in visits from staff, students and the general public.

The library responded to Ireland's adoption of the Unified English Braille code with around 68 per cent of the Braille library now consisting of UEB books.

Through a donation by Variety Ireland, the library acquired 141 new Braille twin vision books. Twin vision books contain a line of Braille which corresponds to each line of text, which enables Braille readers to read alongside their sighted parents, siblings or peers. In addition, the inclusion of colourful pictures draws the visually impaired child's eye and encourages the child to make use of their residual vision. These books will enable those not familiar with Braille to give practical help to a child beginning to learn Braille. This year we had two Braille reading adults join the children's library in order to borrow twin vision books to read along with their sighted print-reading children.

In May we received our third consignment of tactile books from St Mary's College, Arklow. We also held tours for the school to introduce their students to the services offered by ChildVision. We also welcomed Larkin Community College to participate in the project for the first time and visited the school to raise awareness about ChildVision's services.

On 26–27 January, the library participated in Tradfest workshops in The Ark in Temple Bar holding four sessions with local 4th and 5th class students.

Braille Reading Day for primary and secondary students took place on 21 November, and this year we had twenty-two primary students and eleven secondary students taking part, among them three sets of siblings and five first-time participants. Marita Conlon McKenna was our guest author in attendance.

## Report of the Directors (continued)

This year we held a separate Braille Reading Day event for adults. This took place on 9 November in the NCBI Training Centre. The event proved successful with participants from the Lifelong Learning group and NAHVI (National Association of Housing for the Visually Impaired) residents and their supporters. It is planned to make this an annual event.

### 3.9 Training and Research & Development

The two-year training needs analysis carried out for the period 2016–18 identified the priority areas for the training and development of staff within ChildVision. In 2016 we continued to address areas such as health and safety, practice development and organisational development.

In all, twenty areas of training were identified in the two-year plan and delivery was achieved on fifteen of these areas in the 2016 programme. The 50 training courses were availed of by some 448 attendees. Areas covered during 2016, onsite and offsite, included the following:

- Induction
- First Aid, basic and occupational
- Safer Manual and Patient Handling
- Medication Management
- Always Children First Foundation Training
- Management of Actual and Potential Aggression (MAPA)
- HACCP (Food Safety) for Social Care Staff
- Vision and Visual Impairment in Children with Additional Needs
- Epistatus Training
- Learn Braille
- Certificate in Higher Education
- Cognition, Visual Processing and Cognition Workshop
- Feeding Course
- Designated Officer and Vulnerable Adult Training (TCD)
- Children First and Family Legislation
- Art, Music and Drama for People with Autism
- Pool Lifeguard Qualification
- Sensory Attachment.

### FETAC/QQI Level 5 Learn Braille Course

As in previous years, there was a strong demand for the Level 5 Learn Braille course with twelve learners during the 2016 course. The new group is made up of class teachers, resource teachers and special needs assistants from all parts of the country.

The revision of the materials to provide the framework for learning Unified English Braille (UEB) while making reference to Standard English Braille (SEB) has worked well, with those completing the course in July achieving a very high standard.

### Student Placements

The network of third level institutions for whose courses we provide planned placements continues to expand. These include courses in social care, speech and language therapy, occupational therapy, education, IT, orientation and mobility, and habilitation. The institutions are based in Ireland and internationally – for example, in Finland and in the United States.

### International Mobility Conference (IMC16) coming to Dublin

We are eagerly looking forward to the Internal Mobility Conference, which will be hosted in Trinity College Dublin in June 2017. The local committee was very active during 2016 in organising and promoting the conference in the visual impaired community. Conference Partners, a specialist conference management company, were appointed early in 2016.

We are very hopeful that this is going to be a truly unique conference where the leading practitioners in orientation and mobility and vision impairment will meet to share current thinking and introduce future thinking in order to achieve the best practice for orientation and mobility throughout the world.

The theme of the conference in 2017 will be 'Transitions, Moving on, Moving out'.





## 4. Review of the Year

### 4.1 Financial Review

As a charity, ChildVision's aim is to provide the highest quality service possible to the children who attend our campus and to maintain the highest level possible of good governance and disclosure.

ChildVision is financed by a mix of statutory and voluntary funding. In 2016 ChildVision raised a total income of €6.7m, up from €6.6m in 2015. The income was generated through various channels, with 81 per cent from government funding, primarily allocated through the HSE and the Department of Education and Skills. The remainder came primarily from our fundraising activity (€640k) and the balance from on-campus social enterprises and rental income. As a result of an increase in our fundraising/social enterprises activity and prudent management of our expenditure, 2016 was a positive year financially, which allowed us to continue to focus on the implementation of our strategic priorities for children and families. We would like to thank all of our donors for their continued support during the year. We are continually grateful to them all for their contributions.

### 4.2 Overview

#### Income

ChildVision's income comes from three principal sources: from the HSE, from the Department of Education and Skills, and from our fundraising/social enterprises activities.

During 2016 overall income increased by €110,543, in large part due to a once off capital grant from the HSE (€50,000) and an increase in corporate donations. General donations increased to €574,998 (2015, €558,602). During 2016 we undertook a number of fundraising activities to increase the level of regular giving. Our direct mail campaigns and fundraising activities remained relatively constant at €183,413 (2015, €193,262)

#### Expenditure

Financial statements analyse expenditure between charitable activities (provision of services in

ChildVision) and the cost of raising funds. Total expenditure for 2016 was €6.63m (2015, €6.66m). This represents a small decrease in expenditure of €25,000. Overall there was a small increase in expenditure in charitable activities that directly related to provision of services. However, a major part of ChildVision's expenditure (87 per cent) relates to the direct provision of charitable activities. Costs associated with provision of services include therapeutic, social care, vocational, equine, and nursing and associated housing costs.

During 2016 that was also an increase in our depreciation charge due to the planned capital works that were undertaken in the summer of 2016.

Capital expenditure during the year included:

- Extensive Refurbishment of our café and relocation of campus kitchens to our new café
- Upgrade of insulation on assembly hall
- Completion of low energy lighting across the campus
- Relocation of Vocational Unit to the old kitchens to allow for the service to expand to meet demand.

### 4.3 Investment and Reserves Policy

As in previous years ChildVision's policy is to maintain a prudent level of reserves to enable the charity to manage financial risk, to deliver on our commitments and to achieve our objectives.

At 2016 year end, ChildVision had funds of €2.42m. Of this, €102,272 is held for restricted purposes, as the funds were donated for specific projects.

At the Balance Sheet date, the unrestricted reserves amounted to €2.32m (2015, €2.26m), of which €1.2m is represented by tangible fixed assets. It is the aim of the directors to ensure that reserves are sufficient to provide for three months of expenditure and we will continue to strive to reach this target in the years to come.

For prudential purposes, the Board has decided to keep cash reserves in bank deposit accounts and not to make any other form of investment.

## Report of the Directors (continued)

### 5. Risk Management

The directors have responsibility for, and are aware of, the risks associated with the operating activities of ChildVision. The directors have identified that ChildVision operates within a high overall risk range because of to the nature of our clients. The directors have taken the decision that ChildVision has a low appetite to unavoidable risk in relation to the safety and compliance objectives of the organisation, including student and staff health and safety. Additionally, ChildVision has a low risk appetite towards its strategic, reporting, and operations objectives. This means that while acknowledging our legal obligations, we will give priority to reducing to reasonably practicable levels the risks originating from the delivery of services to children and to the public. The directors are required to identify and review the strategic, operational, regulatory, people, political and environmental risks to which ChildVision is exposed and to assess the likelihood of such risks and the possible level of impact they could have.

ChildVision's Board, in conjunction with senior management, will ensure that risk management is:

- An integral and ongoing part of its management process
- As simple and straightforward as possible.

The key mechanisms that we rely on to assist us in fulfilling these responsibilities include:

- Properly functioning internal control systems that ensure efficient and effective use of ChildVision's financial resources, that safeguard its assets, and maintain the integrity of the financial information produced
- Access by senior management and staff in ChildVision to Board members, individually or collectively, to discuss matters of concern to the charity's efficient and effective operation.

Monitoring the management of risk is achieved through the use of a risk register that identifies risks to the organisation. The risk register is reviewed quarterly.

The risks associated in providing services at ChildVision are:

- Potential reduction in funding either from the State or fundraising income
- Inherent infrastructural defects of the building.

### 6. Taxation Status

ChildVision has been granted charitable status under sections 207 and 208 of the *Taxes Consolidated Act 1997*.

### 7. Events after the Year End

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

The CEO and Financial Controller report regularly to the Board on the state of the company's activities and finances.

### 8. Political Donations

The company did not make any political donations.

### 9. Accounting Records

To ensure that proper books and accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have engaged appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The company's accounting records are located at the company's premises at Gracepark Road, Drumcondra, Dublin 9.



## 10. Plans for the future

As in 2015 despite an improvement in the economy we have not yet seen any of the funding cuts we have experienced reversed in our HSE Service Level Agreement. This background remains challenging for service delivery and staff retention. Our waiting lists for pre-school and vocational education are continuing to grow with increasing levels of disability displayed by all prospective students.

In 2017 we will further expand the Vocational Education Unit to a bigger space to allow for the additional students and for the inclusion of a purpose-built disabled toilet. ChildVision will deliver on a new strategic plan for 2017 to 2020. This process will start in early 2017 with a view to implement the plan from September of next year. Plans are being finalised for the International Mobility Conference (IMC16) in 2017, and we expect over 300 delegates to attend TCD in late June this year. We are excited to host the conference, which will increase the awareness of mobility issues in Ireland and particularly, the impact mobility has on the visually impaired.

ChildVision will strive to continue to provide a world class campus for education and therapeutic intervention in the lives of blind and visually impaired children and young people, many with multiple disabilities. Specifically, in 2017 we will continue to:

- Work tirelessly with other service providers to bring improvements in the quality and quantity of services we offer and in the delivery of those services to the disabled
- Place the highest value on quality and output of our best resource (the staff of ChildVision) as the natural repository of knowledge for educating blind or partially sighted children
- Undertake a review of the physical structures on the campus of ChildVision to ensure it is fit for purpose
- We will also redouble our efforts to embed the values and learnings of ChildVision in the national setting.

## 11. Disclosure of information to Auditors

All of the persons who are directors at the time when this Directors' Report is approved has confirmed that, as far as they are aware:

So far as that director is aware, there is no relevant audit information of which the company's auditors are unaware; and

The director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

## 12. Auditors

Crowe Horwath Bastow Charleton are eligible and have expressed their willingness to continue in office as our auditors in accordance with Section 383(2) of the Companies Act 2014.

**Shane Cowley**

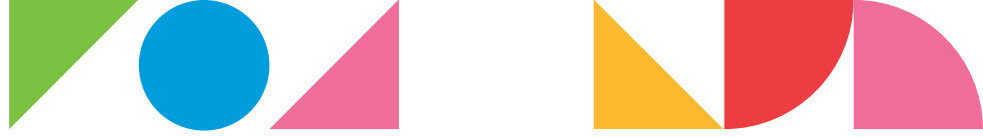
**Christopher Cassidy**

SIGNED ON BEHALF OF THE DIRECTORS









# Statement of Directors' Responsibilities

The directors are responsible for preparing this Annual Report and the accompanying financial statements in accordance with 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 Generally Accepted Accounting Practice in Ireland, including FRS 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland as promulgated by the Institute of Chartered Accountants in Ireland and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015).

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that 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 then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

**Shane Cowley**

**Christopher Cassidy**

SIGNED ON BEHALF OF THE DIRECTORS

# Independent Auditors Report

to the Board of Directors of Childvision CLG

We have audited the financial statements of ChildVision CLG for the year ended 31 December 2016 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) including Financial Reporting Standard 102 'The Reporting Standard applicable in the UK and Republic of Ireland' and with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2015).

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

## Respective Responsibilities of Directors and Auditors

As explained more fully in the Directors Responsibilities Statement, the company's Directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express our opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

## Opinion on Financial Statements

In our opinion the financial statements:

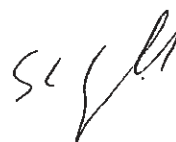
- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state the company's affairs as at 31 December 2016 and of its incoming resources and application of resources for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Companies Act 2014.

### Matters on which we are Required to Report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited
- The financial statements are in agreement with the accounting records
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

### Matters on which we are Required to Report by Exception

We have nothing to report in respect of the provisions in the Companies Act 2014 to report to you if, in our opinion the disclosures of Directors' remuneration and transactions specified by Section 305 to 312 of the Act are not made.



**Sharon Gallen**

For and on behalf of:



Bastow Charleton  
Chartered Accountants and Statutory Audit Firm  
Marine House Clanwilliam Court, Dublin 2  
22 May 2017



# Statement of Financial Activities

(incorporating the Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	Unrestricted Funds €	Restricted Funds €	Total 2016 €	Total 2015 €
<b>Income and Endowments from</b>					
Donations and legacies	4	480,135	94,863	<b>574,998</b>	558,602
Other trading activities	5	643,142	-	<b>643,142</b>	604,820
Charitable activities	6	27,560	5,456,009	<b>5,483,569</b>	5,411,049
Investment	7	640	-	<b>640</b>	12,136
Other	8	9,126	-	<b>9,126</b>	14,325
<b>TOTAL INCOMING RESOURCES</b>		<b>1,160,603</b>	<b>5,550,872</b>	<b>6,711,475</b>	<b>6,600,932</b>
<b>Expenditure on</b>					
Charitable activities	10	248,600	5,527,156	<b>5,775,756</b>	5,760,360
Raising funds	11	852,378	-	<b>852,378</b>	887,065
Other Expenditure	13	2,205	2,195	<b>4,400</b>	10,108
<b>TOTAL</b>		<b>1,103,183</b>	<b>5,529,351</b>	<b>6,632,534</b>	<b>6,657,533</b>
<b>NET RECONCILIATION OF FUNDS</b>		<b>57,420</b>	<b>21,521</b>	<b>78,941</b>	<b>(56,601)</b>
<b>TOTAL FUND BROUGHT FORWARD</b>	26/27	<b>2,260,112</b>	<b>80,754</b>	<b>2,340,866</b>	<b>2,397,467</b>
<b>TOTAL FUND CARRIED FORWARD</b>	26/27	<b>2,317,532</b>	<b>102,275</b>	<b>2,419,807</b>	<b>2,340,866</b>

All income and expenditure arises from continuing operations.

The notes on pages 29 to 44 form part of these financial statements.



# Balance Sheet

AS AT 31 DECEMBER 2016

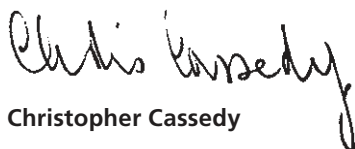
	Notes	2016 €	2015 €
<b>FIXED ASSETS</b>			
Tangible assets	18	<b>1,238,439</b>	831,722
<b>CURRENT ASSETS</b>			
Debtors	19	<b>70,927</b>	76,920
Stocks	20	<b>1,166</b>	804
Cash at bank and in hand	21	<b>1,648,641</b>	1,776,243
<b>TOTAL CURRENT ASSETS</b>		<b>1,720,734</b>	1,853,967
<b>CREDITORS (amounts falling due within one year)</b>	22	<b>(467,738)</b>	(339,599)
<b>NET CURRENT ASSETS</b>		<b>1,252,996</b>	1,514,368
<b>CREDITORS (amounts falling due after one year)</b>	23	<b>(71,628)</b>	(5,224)
<b>TOTAL NET ASSETS</b>		<b>2,419,807</b>	2,340,866
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds	26	<b>2,317,532</b>	2,260,112
Restricted funds	27	<b>102,275</b>	80,754
<b>TOTAL CHARITY FUNDS</b>		<b>2,419,807</b>	2,340,866

The notes on pages 29 to 44 form part of these financial statements.

The financial statements were approved and authorised for issue by the board of directors on 22 May 2017 and signed on its behalf by:



Shane Cowley



Christopher Cassedy

# Cashflow Statement

AS AT 31 DECEMBER 2016

	Notes	2016 €	2015 €
NET CASH PROVIDED BY OPERATING ACTIVITIES	29	500,440	175,768
NET CASH (USED IN)/ PROVIDED BY INVESTING ACTIVITIES	29	(1,315)	8,866
NET CASH USED IN FINANCING ACTIVITIES	29	(725,822)	(337,207)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	30	(226,697)	(152,573)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(226,697)	(152,573)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE REPORTING PERIOD	30	1,747,006	1,899,579
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	30	1,520,311	1,747,006

The notes on pages 29 to 44 form part of these financial statements.

# Notes to the Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2016

## 1. GENERAL INFORMATION

ChildVision CLG was established to provide care and education for children and adults who are visually impaired. The company's registered office is 2-3 Terminus Mills, Clonskeagh Road, Dublin 6.

## 2. ACCOUNTING POLICIES

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

### 2.1 BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and with reference to the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) issued by the Charities Commissioner in the UK.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. (see note 3).

The following principal accounting policies have been applied:

### 2.2 RESTRICTED FUNDS

Restricted funds are funds received which can only be used for particular purposes specified by the donors and binding on the company. Such purposes are within the overall aims of the company.

### 2.3 UNRESTRICTED FUNDS

Unrestricted funds are those which are expendable at the discretion of the company in furtherance of the objects of the charity. The company has long term obligations in respect of the provision of education and services to the visually impaired. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the company's discretion to apply the fund.

### 2.4 INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the company is entitled to the income and the amount can be measured with reasonable accuracy and is probable. The following specific policies are applied to particular categories of income:

**Grant and Service Income:** Grant income from the Health Service Executive, the Department of Education and other sundry sources are credited when receivable to the Statement of Financial Activities. Expenditure and service-related grants are credited to the Statement of Financial Activities upon the recognition of the associated expense for which the grant was originally received.

**Fundraising Income:** Fundraising income is credited to the Statement of Financial Activities in the year in which it is received by the company.

**Trading Income:** Income raised in the operation of the restaurant, equine centre and garden centre is credited to the Statement of Financial Activities when receivable.

**Investment Income:** Income earned on funds held on deposit is treated as unrestricted income and is credited when earned.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 2.5 RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred and is recorded as part of the expenditure to which it relates. Cost of raising funds comprises of the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Expenditure on charitable activities are those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. Where costs cannot be directly attributed, they have been allocated in proportion to estimated benefits received.

## 2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the assets into working condition for its intended use.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	33% Straight Line
Fixtures, fittings and equipment	12.5% Straight Line
Renovations	10% Straight Line
Motor vehicles	20% Straight Line

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within the Statement of Financial Activities.

## 2.7 DEBTORS

Short term debtors are measured at transaction price, less any impairment.

## 2.8 STOCKS

Stocks comprise food and beverage stock and are valued at the lower of cost and net realisable value.

## 2.9 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## 2.10 FINANCIAL INSTRUMENTS

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

## 2.11 CREDITORS

Short term creditors are measured at the transaction price.



# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 2.12 FOREIGN CURRENCY TRANSLATION

**Functional and presentation currency** The company's functional and presentational currency is euro.

**Transactions and balances** Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Financial Activities.

All other foreign exchange gains and losses are presented in the Statement of Financial Activities.

## 2.13 HOLIDAY PAY ACCRUAL

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

## 2.14 PENSIONS

The company operates a defined contribution pension scheme. Pension benefits are funded over the employees' period of service by way of contributions from the company and from employees. Employer contributions are charged to the Statement of Financial Activities in the year in which they become payable.

## 2.15 OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

## 2.16 TAXATION

No charge to taxation arises as the company has been granted charitable status. Value added tax is recovered on the trading activities of the café and public equine lessons. Irrecoverable value added tax is expensed as incurred.

## 2.17 GOING CONCERN

The Directors have assessed whether there are any significant doubts regarding the company's ability to continue as a going concern and are unaware of any material uncertainties related to events or conditions that may cast significant doubt upon the company's ability to continue as a going concern.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

Establishing lives for depreciation purposes of property, plant and equipment.

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The Directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful lives are included in the accounting policies.

## 4. DONATIONS AND LEGACIES

	<b>Unrestricted Funds 2016 €</b>	<b>Restricted Funds 2016 €</b>	<b>Total 2016 €</b>	<b>Total 2015 €</b>
Donations	480,135	94,863	<b>574,998</b>	558,602

ChildVision generates income from a variety of sources to maintain its services. The charity receives donations from regular monthly donors. There is small increase of €16,396, which relates to a door to door campaign conducted in the spring. 2016 reverses the downward trend of 2015. The majority of funds are sourced via direct debit and direct mail appeals.

## 5. OTHER TRADING ACTIVITIES

	<b>Unrestricted Funds 2016 €</b>	<b>Restricted Funds 2016 €</b>	<b>Total 2016 €</b>	<b>Total 2015 €</b>
Income from commercial enterprises	323,571	-	<b>323,571</b>	301,413
Fundraising campaigns and events	183,413	-	<b>183,413</b>	193,262
Rental income	136,158	-	<b>136,158</b>	110,145
	<b>643,142</b>	-	<b>643,142</b>	604,802

ChildVision operates a number of commercial social enterprises which enhance the provision of services on the main campus and which will provide additional income to the charity. ChildVision also organise events and fundraisers which are a valued additional source of funds. Additionally, ChildVision received an additional €26,012 in rental income from the Department of Education which related to Grace Park Educate Together renting class rooms.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 6. INCOME FROM CHARITABLE ACTIVITIES

	Notes	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Health Service Executive	(a)	-	4,091,960	<b>4,091,960</b>	4,041,957
Department of Education and Skills	(b)	-	1,324,736	<b>1,324,736</b>	1,324,738
Other performance grants	(c)	-	39,313	<b>39,313</b>	26,638
All other sources of income	(c)	27,560	-	<b>27,560</b>	17,716
		27,560	5,456,009	<b>5,483,569</b>	5,411,049

(a) ChildVision receives funding from HSE as a "Section 39 organisation", as assistance towards a wide range of services including the provision of pre-school, residential care, vocational and therapeutic services. In 2016 we received an additional €50,000 to renovate vocational class rooms.

(b) ChildVision received funding from the Department of Education and Skills. ChildVision is a national service which provides access to educational materials by transcriptions into a range of formats accessible for children with a visual impairment. The formats currently catered for are: Braille, tactile diagrams, MOON, Large Print, text-only files and DAISY books.

(c) ChildVision generates income from other sources to supplement the provision of its prime services.

## 7. INVESTMENT

	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Investment income	640	-	<b>640</b>	12,136
	640	-	<b>640</b>	12,136

## 8. OTHER INCOME

	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Other income	9,126	-	<b>9,126</b>	14,325
	9,126	-	<b>9,126</b>	14,325

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 9. INTEREST PAYABLE AND SIMILAR CHARGES

	2016 €	2015 €
On bank overdrafts	927	862
Lease finance charges and hire purchase interest	1,028	2,408
	<b>1,955</b>	<b>3,270</b>

## 10. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Provision of education and related services	136,521	3,694,354	<b>3,830,875</b>	3,926,566
Provision of residential services	728	183,312	<b>184,040</b>	80,289
All other services and charitable activities	53,341	1,649,490	<b>1,702,831</b>	1,682,138
Governance Costs (see note 12c)	58,010	-	<b>58,010</b>	71,367
	<b>248,600</b>	<b>5,527,156</b>	<b>5,775,756</b>	<b>5,760,360</b>

87% of expenditure is dedicated to charitable purposes. There are two large categories of expenditures i) Services directly related to children and young adults who are blind or partially sighted and ii) Production of Braille books and alternative formats for primary and secondary education. ChildVision provides pre-school, residential, vocational, family resource, therapeutic services. The National Braille Production unit produces Braille book volumes, large print book volumes, text files, DAISY files. During 2016 the overall production is 3,837 compared to 3,502 in 2015.

## 11. COST OF RAISING FUNDS

	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Payroll costs of raising funds	357,102	-	<b>357,102</b>	478,854
Commercial enterprises	218,729	-	<b>218,729</b>	228,771
Other costs of raising funds	270,102	-	<b>270,102</b>	171,510
Governance Costs (see note 12c)	6,445	-	<b>6,445</b>	7,930
	<b>852,378</b>	<b>-</b>	<b>852,378</b>	<b>887,065</b>

13% of expenditure is required to generate funds. Costs are broken into costs of operating ChildVision social enterprises and direct fundraising costs. ChildVision operates an Equine Centre, Café and a Garden Centre. ChildVision also operated a number of Direct Mail Campaigns during 2016.



# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 12. SUPPORT COSTS AND ALLOCATION OF EXPENDITURE

### (a) Support costs

ChildVision's support services include Finance, Human Resources, ICT, Procurement, Administration, Training and Health & Safety. Costs are charged to each service and activity in proportion to direct staff numbers, which is considered to reflect estimated benefits received.

### (b) Allocation of expenditure

	Charitable activities €	Cost of raising funds €	Governance costs €	Total Expenditure €
Direct expenditure	5,190,212	809,954	45,929	6,046,095
Depreciation of fixed assets	300,706	-	-	300,706
Allocation of support costs	226,828	35,979	18,526	281,333
	5,717,746	845,933	64,455	6,628,134

### (c) Governance Costs

	Raising Funds €	Charitable Activities €	2016 €	2015 €
Company secretarial services	1,169	10,517	<b>11,685</b>	11,750
External governance review	185	1,661	<b>1,845</b>	3,031
Wages and salaries	1,853	16,674	<b>18,526</b>	18,274
Internal audit	331	2,982	<b>3,313</b>	13,413
External audit	1,986	17,870	<b>19,856</b>	21,759
Pension audit	923	8,307	<b>9,230</b>	11,070
	6,445	58,010	<b>64,455</b>	79,297

The Board of Directors is voluntary and Directors do not receive remuneration for their services as Directors. Expenses directly incurred by the Directors in carrying out their role are reimbursed, if claimed. There were no related party transactions with Directors during the year.

Governance costs relate to the annual external, internal and pension audits, company secretarial services provided by L&P Trustee Services Limited and an allocation of wages incurred for governance purposes.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 13. OTHER EXPENDITURE

	Unrestricted Funds €	Restricted Funds €	2016 €	2015 €
Loss on Disposal	2,205	2,195	4,400	10,108

## 14. NET MOVEMENT IN FUNDS

	2016 €	2015 €
Net movement in funds is stated after charging:		
Depreciation of tangible fixed assets	300,706	243,774
Auditors remuneration		
- Statutory audit	19,856	19,065
- Non audit services	-	-
Operating lease rentals - Buildings	265,200	315,200

## 15. EMPLOYEES AND STAFF COSTS

The average number of employees (full time, part time and hourly rated) during the year was 126 (2015 - 129). The aggregate amounts paid to or on behalf of the staff are as follows:

	2016 €	2015 €
Wages and salaries	4,195,131	4,224,841
Social welfare costs	424,103	424,770
Pension costs	248,499	239,712
	<b>4,867,733</b>	<b>4,889,323</b>

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 15. EMPLOYEES AND STAFF COSTS continued

The number of staff earning salaries over €60,000, and their pension contributions is:

Salary Range	2016	2015	Employer Pension Contribution 2016 €	Employer Pension Contribution 2015 €
€60,001 - €70,000	3	3	13,837	13,772
€70,001 - €80,000	3	3	15,844	15,514
€80,001 - €90,000	1	-	5,749	-
€90,001 - €100,000	-	1	-	6,814
€100,001 - €110,000	-	1	-	7,720
€110,001 - €120,000	1	-	7,719	-

The CEO was paid a salary of €110,297 by ChildVision in the year.

Employer contributions of 7% are made for all members of the ChildVision Pension Scheme.

### Key Management Personnel

Key management personnel include the CEO and the senior management team for whom the total remuneration cost was €486,221. (2015: €495,463) in the year. Pension contributions were €33,967 (2015: €34,704).

## 16. PENSION COSTS

Qualifying employees, who opt in, are members of the ChildVision Pension Scheme, which is a defined contribution scheme operated by the company. Employer contributions of 7% of wages are made for all members of the scheme. The assets of the pension scheme are held separately from those of the company in independently administered funds. The pension charge represents contributions due from the company and amounted to €248,499 (2015 - €239,712).

## 17. TAXATION

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 18. TANGIBLE FIXED ASSETS

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Renovations €	Total €
COST					
At 1 January 2016	139,207	1,470,885	279,576	-	1,889,668
Additions	148,110	161,856	-	408,856	718,822
Disposals	(10,086)	(56,540)	(8,000)	-	(74,672)
At 31 December 2016	277,231	1,576,201	271,576	408,856	2,533,864
DEPRECIATION					
At 1 January 2016	118,836	741,885	197,225	-	1,057,946
Charge for the year	46,061	181,334	32,426	40,886	300,706
On disposals	(9,959)	(45,268)	(8,000)	-	(63,227)
At 31 December 2016	154,938	877,951	221,651	40,886	1,295,425
NET BOOK VALUE					
At 31 December 2016	122,293	698,250	49,925	367,971	1,238,439
At 31 December 2015	20,371	729,000	82,351	-	831,722

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset description	Net book Value €	Depreciation charge €
Motor vehicles	14,680	18,378

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 18. TANGIBLE FIXED ASSETS continued

In respect of prior year:

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
COST				
At 1 January 2015	132,879	1,232,881	251,334	1,617,094
Additions	22,085	256,381	58,741	337,207
Disposals	(15,757)	(18,376)	(30,499)	(64,631)
At 31 December 2015	139,208	1,470,887	279,576	1,889,670
DEPRECIATION				
At 1 January 2015	114,141	572,709	181,848	868,698
Charge for the year	20,279	183,519	39,976	243,774
On disposals	(15,584)	(14,341)	(24,599)	(54,524)
At 31 December 2015	118,836	741,886	197,225	1,057,948
NET BOOK VALUE				
At 31 December 2015	20,371	729,000	82,351	831,722
At 31 December 2014	18,738	660,172	69,486	748,396

## 19. DEBTORS

	2016 €	2015 €
Amounts owed by connected parties (note 31)	3,940	6,980
Other debtors	37,296	55,343
Value Added Tax refund	18,236	-
Prepayments	11,455	14,597
	70,927	76,920

## 20. STOCKS

	2016 €	2015 €
Food and beverage stock	1,166	804



# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 21. CASH AND CASH EQUIVALENTS

	2016 €	2015 €
Cash in bank	1,648,641	1,776,243

## 22. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 €	2015 €
Bank overdraft	23,069	11,781
Net obligations under finance leases and hire purchase contracts (note 24)	33,635	12,232
Trade creditors	95,897	51,099
Accruals	157,620	135,427
Deferred income	64,609	7,128
Payroll taxes	92,908	106,063
Value Added Tax	-	15,869
	467,738	339,599

## 23. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2016 €	2015 €
Net obligations under finance leases and hire purchase contracts (note 24)	71,628	5,224

## 24. NET OBLIGATIONS UNDER FINANCE LEASES AND HIRE PURCHASE CONTRACTS

	2016 €	2015 €
Not later than one year	33,635	12,232
Later than one year and not later than five years	71,228	5,224
Later than five years	400	-
	105,263	17,456

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 25. RECONCILIATION OF NET ASSETS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
Tangible Assets	1,238,439	-	1,238,439
Current Assets	1,553,850	166,884	1,720,734
Creditors	(474,757)	(64,609)	(539,366)
Net Assets	2,317,532	102,275	2,419,807

## 26. UNRESTRICTED FUNDS

	Balance at beginning of year €	Incoming resources €	Resources expended €	Balance at end of year €
Unrestricted funds 2016	2,260,112	1,160,603	(1,103,183)	2,317,532
Unrestricted funds 2015	2,325,509	1,070,635	(1,136,032)	2,260,112

Unrestricted funds are funds that have been raised by ChildVision and which are expendable at the discretion of the company in furtherance of the objects of the charity.

## 27. RESTRICTED FUNDS

	Balance at beginning of year €	Incoming resources €	Resources expended €	Balance at end of year €
Restricted funds 2016	80,754	5,550,872	(5,529,351)	102,275
Restricted funds 2015	71,958	5,530,297	(5,521,501)	80,754

Restricted funds primarily reflect the donations for specific purposes which have not been spent at year end.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 28. DETAILS OF BORROWINGS

	Within 1 year €	Between 1 & 2 years €	Between 2 & 5 years €	Total €
Maturity Analysis				
REPAYABLE OTHER THAN BY INSTALMENTS				
Bank overdraft	23,069	-	-	23,069
REPAYABLE IN INSTALMENTS				
Net obligations under finance lease and hire purchase contracts	33,635	28,411	43,217	105,263
At end of year	56,704	28,411	43,217	128,332

## 29. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2016 €	2015 €
Net income for the reporting period	78,941	(56,601)
Adjustment for depreciation	300,706	243,774
Loss on disposal of fixed assets	4,445	10,107
(Increase)/decrease in stock	(362)	799
Increase/(decrease) in debtors	24,228	67,084
Movement in creditors	91,167	(80,529)
Interest receivable	(640)	(12,136)
Interest payable	1,955	3,270
	500,440	175,768
<b>Net Cash used in financing activities</b>	<b>2016 €</b>	<b>2015 €</b>
Interest received	640	12,136
Interest paid	(927)	(862)
Interest element of finance lease rental payments	(1,028)	(2,408)
	(1,315)	8,866
<b>Net Cash used in investing activities</b>		
Payments to acquire tangible assets	(718,822)	(337,207)
Proceeds from sales of tangible assets	(7,000)	-
	(725,822)	(337,207)

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## 30. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Opening balance €	Cash flows €	Other changes €	Closing balance €
Cash at bank and in hand	1,776,243	(127,602)	-	1,648,641
Overdrafts	(11,781)	(11,288)	-	(23,069)
	1,764,462	(138,890)	-	1,625,572
Finance lease and hire purchase contracts	(17,456)	(87,807)	-	(105,263)
Total cash and cash equivalents.	1,747,006	(226,697)	-	1,520,309

## 31. RELATED PARTY TRANSACTIONS

The residential houses that the company operates from are owned by the Irish Province of the Institute of Charity (IPIC), which is the ultimate controlling party of ChildVision. Rent was paid to the IPIC during the period amounting to €152,700 (2015 - €265,500). Annual rent continues to be €265,200. However, there was a reduction in the amounts owed to related party undertakings in the year due to a change in ownership.

Included within other debtors is an amount due from MPC Learning Tree of €3,940. The Learning Tree is subject to influence by IPIC. MPC Learning Tree, had a related party transaction of €116,720 during the year. The Learning Tree occupies rental space on the premises of ChildVision campus and the majority of related party transactions are associated with the payment of rent to ChildVision.

Amounts owed by the connected companies relate to companies which are owned by IPIC members.

The company secretary, L&P Trustee Services Ltd, provided consultancy services to the company, on a commercial basis, during the period. The amount charged to the income and expenditure accounting respect of these services during the period was €13,530 (2015 - €14,606).

## 32. COMMITMENTS UNDER OPERATING LEASES

Leasing commitments on non-cancellable operating leases payable on leases are set out below:

	2016 €	2015 €
Not later than one year	265,200	265,200
Later than one year and not later than five years	530,400	795,600

ChildVision operate two large value leases. One for the rental of residential properties from the Institute of Charity and the other lease is from Targeted Investment Opportunities ICAV for the rental of the campus. This lease is for 35 years however; we have only disclosed the rent commitment up to the lease break point in 2020.

# Notes to the Financial Statements (continued)

FOR THE YEAR ENDED 31 DECEMBER 2016

## **33. CAPITAL COMMITMENTS**

The Board of Directors have approved capital commitments amounting to €90,000 for 2017 which are not provided in the financial statements. The capital commitments primarily relate to costs associated with the upgrade and development of the Vocational Unit and the addition of two replacement vehicles to be used for the benefit of our students.

## **34. COMPANY LIMITED BY GUARANTEE**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up, is €1.

## **35. GOING CONCERN**

There is no material uncertainty about the charity's ability to continue.

## **36. ULTIMATE CONTROLLING PARTY**

ChildVision CLG is under the control of the members.

## **37. APPROVAL OF FINANCIAL STATEMENTS**

The Directors approved the financial statements on the 22nd of May 2017.





**ChildVision**

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