



2018

# Annual Report

& Consolidated  
Financial Statements



**LauraLynn**  
IRELAND'S CHILDREN'S HOSPICE



# Contents



“

LauraLynn is so important to our family, it just gives us the peace of mind to know that when she's here, Emily's getting the care that she requires 24/7.

And it has had a major impact on Emily. Anytime she comes to LauraLynn, she has such great fun doing things that she doesn't get to do at home.

**Nikki,**  
mum to Emily



# Welcome from our Chairman and CEO

We are delighted to present our annual report and consolidated financial statements for the year to 31st December 2018 and to provide an overview of what happened during the course of this special year in LauraLynn.

LauraLynn continues to be the only children's hospice in the state and this year 264 children and families from 24 counties attended our family activities and availed of direct care, symptom management, family supports, end-of-life and bereavement care services.

The hospice depends largely on the generosity of individuals, organisations and companies for operational funding. Thanks to their generosity, we could provide more care, to more children and families this year, ensuring they had greater choice than ever before.

Our disability services, delivered on behalf of the Health Service Executive to children and adults with complex disabilities and high medical needs in the Dublin area, achieved a positive inspection from the Health Information and Quality Authority and re-registration as an authorised service provider.

LauraLynn's commitment to enhancing the quality of life of the children, adults and families that we support is at the heart of what we do. Our team of dedicated volunteers continues to grow, helping us with this and assisting our programme of hospice, disability and fundraising activities. We are very grateful to the staff, volunteers and all who supported us this year.

Service users play an important role in informing our service development and design through our Family Engagement Committee. This year we created a new reflection space within the hospice to facilitate better staff-family communication and offer families a safe space to relax and reflect in.



Niall McHugh  
Chairman



Orla O'Brien  
CEO

The year 2018 also saw the successful completion of a new five-year strategic plan for LauraLynn. Entitled 'Growing a Community of Care' the ambitious plan sets out a new vision, mission and values as well as a roadmap that aims to enhance, expand and extend our services and organisational footprint. We are hugely grateful to the many families, volunteers, staff, healthcare professionals and policymakers who contributed.

The trust placed in LauraLynn by our donors, funders and supporters is extremely important to us and we strive to honour this commitment by being open, transparent and responsible in how we raise and spend our funds. LauraLynn is committed to the Charities Institute of Ireland triple lock standard and have fully adopted all legislative requirements, codes and guiding principles. More of the detail of our governing policies is contained in this report.

We would like to acknowledge the tireless efforts of our many supporters, volunteers, staff, partners, and donors who give so generously to help us deliver an incredible and unique service. We also recognise the immense contribution of the Board of Directors, particularly Ann O'Driscoll, David Andrews and Michael O'Donoghue who all stepped down this year. Our heartfelt thanks to each of you for all you have done.

2018 was a year of great progress in LauraLynn. This annual report highlights the key moments during the year and offers you the opportunity to meet some of our wonderful and committed team and the families whose lives are positively impacted by our work. We look forward to the coming years as we strive to grow our community of care and achieve our new vision to *make every day better for those in our care*.



# 2018 at a Glance

## GENERAL

# €8.6 million

Total Operational cost of LauraLynn Hospice and Disability Services

**16.7%**

NETT

Indirect statutory funding to Hospice Service

# €3.72 million

Raised through Individual, Corporate and Community Fundraising



# 3,840

Number of children have a life-limiting condition

**50%**

Have palliative care needs



**134** + **186** = **320**

Staff

Registered volunteers

Team Total

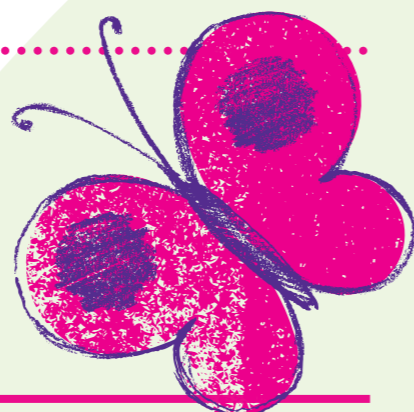
Approximately

# 350

Children die in Ireland each year

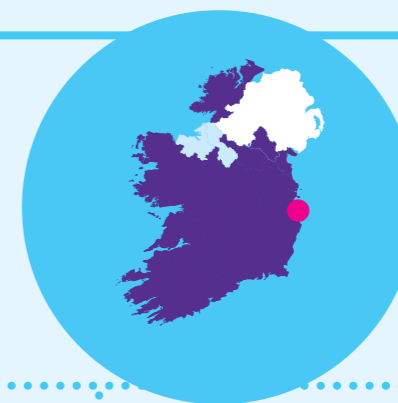
**50%**

have life limiting conditions



## HOSPICE SERVICE

**24** counties families travel to LauraLynn from



**1** Children's Hospice in the state

**264**

Families availed of LauraLynn's Hospice Service



**1,108**

visits made by the LauraLynn@Home team, to

**77** Families



**15** nights

Annual allocation to each child and family



**53**

New children accepted to the service



## DISABILITY SERVICE

**7**

Adult residents in Willow View



**4**

Female residents

**3**

Male residents



# 26

Families avail of Hazel House

Age of residents

Oldest **38**

Youngest **22**

# 27

Team supporting adult residents

**16** & **11**

Staff

Trained Volunteers

**3**

Children are residents

**1**

Child in emergency care

# 24

nights average respite allocated per child





# Who We Are

## Our Vision

All children who need us can access us.

## Our Mission

To provide the highest level of children's palliative and disability residential and respite service to the children and families in our care.

## Our Values

Family - Life - Care



## Family

- Children's palliative care is a rollercoaster journey for families. Learning that your child has a condition with no cure is devastating.
- It's a time when families need care, support and information so that they don't feel isolated.
- We aim to keep families together and allow them to be "Mums and Dads" (not nurse, doctor, carer).

## Life

- We believe in putting life into a child's day, not days into a child's life.
- Making the most of short and precious lives, celebrating and creating memories to last a lifetime.
- Every Moment Counts.

## Care

- Children and families are in safe hands.
- We care for children with life-limiting conditions by providing planned short break stays, step-down, crisis, home support and end-of-life care.
- We are deeply committed to each child and family as a whole.
- As their needs change, we provide tailored, expert care in a home from home setting or in their family home.

Who We Are

# Our Journey 96 years caring



1923

Dr Ella Webb, founder of The Children's Sunshine Home in Stillorgan, a convalescent home for tenement children with rickets.

1950's

The foundation stone laid in 1952 by Dr J Ryan, Minister for Health, on a new site donated by the Overend family of Airfield.



1970's

Long-term residential care commenced for profoundly disabled children.



2008

The Children's Sunshine Home and The LauraLynn Foundation join forces to fundraise and build a dedicated hospice for children.



2011

Mary McAleese, President of Ireland, opens LauraLynn House which was followed by the rebranding of all our children's disability and hospice services under **LauraLynn, Ireland's Children's Hospice.**



2014

LauraLynn At Home commenced in two HSE regions, providing hospice care for children and their families in their own home.

2018

LauraLynn approves a new strategy to develop a Community of Care to reach more children and families with hospice palliative care and respite services.







“

Often the most special moments families get at Family Camp aren't the big activities, they are the ones that happen naturally in between. It's the gentle hug. The laughter between siblings. The understanding nod of a parent who completely understands what you're going through. They are going through it too.

**Anna Brown**  
Occupational Therapist &  
LauraLynn Family Camp Co-ordinator

### DIRECTORS

Niall McHugh (Chairman)  
Frances Fletcher  
Kevin Keating  
Angie Kinane  
Patricia Lawler  
Denise McDonald  
Tony McPoland  
Sandra O'Malley  
Nicholas Quigley  
Fiona McElligott (appointed 16th April 2019)  
Rory Farrelly (appointed 16th April 2019)

### COMPANY SECRETARY

Ingrid Blake

### CHIEF EXECUTIVE

Orla O'Brien

### REGISTERED OFFICE

Leopardstown Road  
Foxrock  
Dublin 18

### REGISTRATION NUMBERS

Charity Tax Number: CHY2633  
Charity Registration Number: 20003289  
Company Registration Number: 107248

### SOLICITORS

Hayes Solicitors  
Lavery House  
Earlsfort Terrace  
Dublin 2

### BANKERS

Allied Irish Bank plc  
Sandyford  
Dublin 18

### AUDITORS

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

# Directors and Other Information

# Directors' Report

The directors are pleased to present this annual report together with the audited consolidated financial statements for the year ended 31 December 2018.



## Principal Activities

LauraLynn Ireland's Children's Hospice (LauraLynn) is comprised of three distinct entities: The Children's Sunshine Home, CSH Childcare Services and The Children's Sunshine Home Trust.

The services provided by The Children's Sunshine Home and CSH Childcare Services are run from the organisation's campus in Leopardstown, and the financial results of these two companies comprise the consolidated financial statements.

Details of these services are as follows:

### The Children's Sunshine Home (Disability Service)

The Children's Sunshine Home (the 'Disability Service') provides care and support to children and adults with intellectual disabilities. This was originally overseen by the Children's Sunshine Home Trust until the establishment of The Children's Sunshine Home in 1985.

Today, the Disability Service offers respite and residential services to children with complex disabilities,

as well as residential care for seven adults with profound disabilities who have been in the care of The Children's Sunshine Home since they were children.

The Disability Service is operated under a Section 38 Service Agreement with the Health Service Executive (HSE). Consequently, the main source of funding for this service is the HSE.

### CSH Childcare Services (Hospice Service)

CSH Childcare Services (the 'Hospice Service') provides specialist high quality short break stays, in-home support, crisis care, symptom management and end-of-life care to children with life-limiting conditions and palliative care needs, as well as support for their families.

Care is evidence-based and provided by an interdisciplinary team of health and social care

professionals in the hospice, the family home, hospital or community setting, depending on the family's preference and the location and medical needs of the child. All of the care is provided free of charge to families.

The main source of funding for this service is The Children's Sunshine Home Trust through its fundraising activities.

Consolidated

The Children's Sunshine Home (Disability Service)

CSH Childcare Services (Hospice Service)

The Children's Sunshine Home Trust

### The Children's Sunshine Home Trust (Trust)

The Children's Sunshine Home Trust (the 'Trust') was founded in 1925 and its primary objective was to provide care for sick children. Today, the Trust raises and invests funds to enable the continued operation of the services of LauraLynn.

The Trustees act as guardians of the organisation's assets and are entrusted with the land and buildings on its campus on Leopardstown Road, Dublin 18.

The Trust does not form part of the consolidated accounts.

Further information regarding The Children's Sunshine Home Trust is included in its Trustees' Reports and Financial Statements, which are available on [www.lauralynn.ie](http://www.lauralynn.ie).







# Strategy

2017 marked the conclusion of our three-year Strategic Plan 2015-2017.

In advance of the completion of the new organisational strategy, and to guide our work and decision making

during 2019, four interim priorities or 'Areas of Focus' were put in place. These priorities were seen as the natural extension of the previous plan's stated strategic goals.

<p>1</p> 	<p>Enhance the dignity and lives of the children, adults and families using our services by providing high-quality, safe and effective family-centred services.</p>	<p><b>Achievements in 2018</b></p> <ul style="list-style-type: none"> <li>• Achieved 7% growth in families availing of LauraLynn's Hospice Service.</li> <li>• Increased the range of hospice and disability care and supports provided.</li> <li>• Received positive HIQA review and re-registration as a Designated Centre for People with Disabilities.</li> </ul>
<p>2</p> 	<p>To maintain and develop a happy, motivated and expert workforce comprising staff and volunteers.</p>	<p><b>Achievements in 2018</b></p> <ul style="list-style-type: none"> <li>• Expanded the workforce by increasing staff and volunteer teams by 13%.</li> <li>• Implemented a range of HR initiatives to improve integration and retention including a Coffee &amp; Culture Club and a new Performance Achievement Process.</li> <li>• Individualised mandatory training plans implemented for staff and volunteer roles across the organisation.</li> </ul>
<p>3</p> 	<p>To maximise awareness and funding to ensure our financial sustainability and be recognised as a model of good governance.</p>	<p><b>Achievements in 2018</b></p> <ul style="list-style-type: none"> <li>• Maintained full statutory funding for LauraLynn's Disability Services.</li> <li>• Increased the funds raised through donations by 6% to €3.72m and secured a once off endowment from the Immigrant Investor Programme.</li> <li>• Achieved compliance on all required financial, corporate, legal and clinical requirements.</li> </ul>
<p>4</p> 	<p>To work collaboratively together and with the HSE, local care providers, other charities and like-minded private sector organisations to achieve our vision and mission.</p>	<p><b>Achievements in 2018</b></p> <ul style="list-style-type: none"> <li>• Conducted extensive consultation and more than 200 hours of listening to healthcare professionals, experts and policymakers in the fields of disability and children's palliative care.</li> <li>• Commenced a research partnership with UCD School of Psychology to advance teaching and research practices in children's palliative care.</li> <li>• Provided education, training and placements for more than 350 students, clinical staff and allied healthcare professionals.</li> </ul>

# Objectives and Activities

## LauraLynn's Disability Service

The Disability Service has been operating since 1925 and was overseen by the Trust until the establishment of The Children's Sunshine Home in 1985. Today, it comprises **Willow View** – a residential care service that is home to seven adults with complex disabilities who have been in the care of The Children's Sunshine Home since they were children – and **Hazel House** – a residential and respite care service for children with complex disabilities.

The Disability Service is a HIQA registered Designated Centre for Persons (Children and Adults). Care is person-centred and based on HIQA's 9 Key Principles. The service strives to provide a homely setting that promotes the privacy, dignity and safety of each child and adult.

New referrals for residential care are no longer accepted. However, the Board is committed to caring for those currently residing in the service, supporting them to realise their ambitions and fulfil their potential.

## USING A SOCIAL MODEL OF CARE APPROACH, OUR GOAL IS THAT THE CHILDREN, ADOLESCENTS AND ADULTS IN OUR SERVICES RECEIVE CARE THAT:





### LauraLynn's Hospice Service

Following a strategic review in 2002-2004, the Trust decided to focus on addressing the needs of children requiring palliative care and established the **Children's Sunshine Home Hospice Project** to fundraise for a children's hospice building.

In 2005, it joined forces with *The LauraLynn Foundation* (which ceased trading on 15 June, 2005), which had been established by Jane and Brendan McKenna, who also saw the need for respite and specialist care for children with life-limiting conditions following their own personal experience with the deaths of their two daughters, Laura and Lynn.

CSH Childcare Services was established in 2011, with the purpose-built LauraLynn House opening in September of that year on the Trust's campus in Leopardstown.

LauraLynn Hospice is the only children's hospice in the Republic of Ireland, providing specialist palliative care and supports to children with life-limiting conditions (aged 0-17 years) and their families from across Ireland.

The service focuses on enhancing quality of life, which includes physical comfort and wellbeing, as well as the emotional, social and spiritual aspects of care of

the family; supporting all members of the family from the point of diagnosis to end-of-life, and throughout bereavement, with a range of nursing, practical, emotional and medical care.

Care is evidence-based, and provided by an interdisciplinary team of health and social care professionals in the hospice, the family home, hospital or community setting, depending on the family's preference and the location and medical needs of the child.

With a growing population of teenage children affected by life-limiting conditions, the hospice service has developed a Transition Care Programme for children from the age of 12. Its aim is to ensure that the delivery of palliative care to the child extends seamlessly from children's services into adult services when they are discharged from LauraLynn at 18 years of age.

LauraLynn is committed to extending hospice services to more children and families who need specialised care and support. From an advocacy perspective, along with several key stakeholders, LauraLynn is actively engaged in ongoing discussions with the Department of Health and the HSE to progress the children's palliative care agenda.

### Staffing

The staffing complement for both the hospice and disability services consists of non-clinical management and administrators working alongside a range of healthcare professionals who deliver frontline care. In addition, as the needs of the hospice service have grown, the range of allied health professionals continues to expand, and now includes physiotherapists, an occupational therapist, psychologist, social worker, music therapists, chaplain, play therapists and dietician.



## Our Hospice Care Includes:

### Direct Care

This may be sessions of planned or unplanned care to children with life-limiting conditions, provided in hospice, in the family home or in the hospital. Planned short breaks for the child and family can range from a couple of hours in the family home to several nights at LauraLynn House. Unplanned short breaks offer a family support in the event of an emergency within a family.

### Family Support

A range of individualised, support programmes are offered to assist the whole family in coping with caring for their child throughout the course of their condition. Supports include: Clinical Psychology; Chaplaincy; Social Work; Physiotherapy; Occupational Therapy; Music Therapy & Play Therapy; Therapeutic Family Work and Family Camps.

### Symptom Management

Children supported by LauraLynn often have complex symptoms that change over time. We offer expert medical and nursing care to support the family in managing those distressing symptoms throughout the child's life.

### End-of-Life Care

Caring for the child and family at the end of the child's life is an essential part of what we do. Our aim is to ensure the family's wishes for location of death are met where possible.

### Bereavement Support

We strive to assist families in their experience of loss throughout the course of their child's condition, around the time of the child's death and in the weeks, months, and years that follow.





“

It gives me a great sense of satisfaction to think my volunteer work at LauraLynn helps to provide a little happiness to the children's day and make the most of their short and precious lives.

No matter what it is, walking in the grounds with the sunshine on their faces, bringing them on trips to the beach, or dancing with them at a disco in the day room, all of these activities create memories for their loved ones.

Marion Holohan,  
LauraLynn Volunteer since 2008

## Performance and Achievements

2018 was a very memorable year in many ways. Ireland experienced exceptional weather circumstances in February and March including 'the Beast From The East'. As a result of the dedication of staff throughout LauraLynn, essential services were maintained despite the conditions and a core team of hospice staff remained on call to respond to any crisis or end-of-life care requirements. Nonetheless, there was significant disruption to the children's disability respite, hospice short breaks, family support and LauraLynn@Home services.

In April, LauraLynn welcomed a new CEO, Orla O'Brien, to lead the team in developing a new Strategic Plan that will guide the organisation's growth over the coming years. Following an intensive consultation and development process, the exciting new strategy – entitled: *Growing a Community of Care*, Strategic Plan 2019-2023 - was approved by the Board in early December.

We are very proud of our education and research achievements this year. Our second Open Day for healthcare professionals was attended by more than 150 healthcare professionals from across children's acute and community services and focussed on 'Conundrums in Complex Cases – difficult symptoms, difficult communication' in the specialised area of children's palliative care. Our presence at national and international conferences exceeded 20 presentations and posters; and in November we announced a 3-year research partnership with the UCD School of Psychology, which aims to develop teaching and research practices in children's palliative care.

Our services and activities were busier than ever this year, offering a greater range, reach and choice to families who need us. Families enjoyed making extra special memories with the special guests who took time out to visit, including: Niall Horan, Marissa Carter, Martin O'Neill, Lyra, and members of the Ireland Ladies Rugby Team, as well as Leinster and Irish Rugby stars James Tracey, James Ryan, Nick McCarthy, Rory O'Loughlin and bloggers Rosie Connolly and Grace Mongey.

2019 will be another busy year for LauraLynn as we begin to roll out our new strategy and respond to the growing needs of families seeking to avail of our hospice and disability services. The increased demand for care will bring many challenges, including the need for sustainable funding. However, the Board continues to be humbled by the tireless efforts of the many supporters, volunteers, donors, partners and fundraisers who give so generously to support the work of LauraLynn.





Performance and Achievements

# Disability Services

The Disability Services underwent an announced inspection from the Health Information and Quality Authority (HIQA) as part of our application for re-registration as a designated centre for persons with disabilities. Following a very positive report on the governance, practice and care provided by the adult and children's disability services, approval was confirmed by HIQA in November this year.

Continuous improvement in service delivery is a cornerstone of our commitment to high quality care. A review and evaluation of the services' Medication Management System led to the development of a new Prescription Sheet and a Nurse Transcribing Pilot Project, both of which were successfully initiated.

Other quality initiatives implemented this year included;

- the introduction of a new Handover Tool to improve communication between staff and enhance the continuity of care for the children and adults in our care; and
- the successful development of a pilot Intellectual Disability Placement Programme for student nurses on a Child and Adult Undergraduate Programme.



# 26

Families  
avail of  
**Hazel House**

## Hazel House Children's Disability Service

Hazel House is a residential and respite care service for children with complex disabilities and high medical needs. This service is provided on behalf of the Health Service Executive (HSE) under a Section 38 Service Level Arrangement. In line with public policy, the service is no longer accepting residential admissions however, the service is still accepting new respite referrals from the Dublin Region.

In total, Hazel House has a maximum occupancy of seven children at any time.

It provided residential care to three children this year and extended emergency care to an additional child. We were deeply saddened to lose one resident of the service who passed away this year but always remains in our hearts.

Families availing of Hazel House in 2018 received an allocation of, on average, 24 nights respite (2017: 24 nights). With capacity reduced this year due to the extended emergency care placement, a total of 26 children and families availed of the children's disability respite service, down from 31 families in 2017.

On average, children receiving respite from Hazel House have been availing of the care for 10 years and 4 months (2017: 9 years and 4 months). 11 of the children receiving care are girls, while 15 are boys.

Most children are aged 10–17 years (16 children) while 10 children are aged 0–9 years. There are two children aged 16 years or over and receiving support in preparation for transition through our transition programme

13 trained volunteers support the team in Hazel House in delivering a fun and interactive programme of activities such as sensory storytelling and play. Three volunteers are dedicated 'Buddies' to children in the service, with the goal of increasing engagement and socialisation.

23 clinical nursing placements took place in Hazel House as part of Paediatric Disability / Paediatric Training Programme.



## Willow View Adult Disability Service

Willow View is a residential disability care service for adults with severe to profound intellectual and physical disabilities, providing the high level of support the residents require.

The service is provided on behalf of the Health Service Executive (HSE) under a Section 38 Service Level Arrangement.

Willow View is home to seven adults – four women and three men - who have been in the care of The Children's Sunshine Home since they were children.

The youngest resident is 22 years of age, whilst the oldest is 38 years. The average length of residency of the group is 25 years (2017: 24 years), while three residents have been part of LauraLynn for more than 35 years (2017: 34 years).

All the adults attend a day service during the week, so most planned activities and outings take place over the weekend. These include; participating in Special Olympics competitions, attending concerts & gigs, horse riding, walks in the park, cinema, bowling and many more fun-filled activities.

A team of 11 trained volunteers support the staff in Willow View in delivering a stimulating and enjoyable programme of activities such as sensory storytelling and music time. Four volunteers are dedicated 'Buddies' to adults in the service, with the goal of increasing their engagement and socialisation.

In line with public policy, there will be no new admissions to Willow View.

The age of  
residents of  
**Willow View**

Oldest  
**38**

Youngest  
**22**

### Disability Service Priorities for 2019

- To extend the children's disability respite service in the greater Dublin area to serve more children and families.
- To continue to enhance the adult disability service and achieve recognition as an exemplar service and the best possible home for our residents.
- To establish an Advocacy & Rights Committee for our adult residents.
- Development of education & training pathways, including competencies for all disability nursing and care staff





Performance and Achievements

# LauraLynn Hospice Service

## LauraLynn Hospice Service

LauraLynn's Hospice Service provides specialist palliative care to children with life-limiting conditions from across Ireland, as well as support to their whole family. It also offers a range of bereavement care, supports and events to families after the death of their child. The hospice service is predominantly dependent on fundraising income (via the Trust) to cover operational costs.

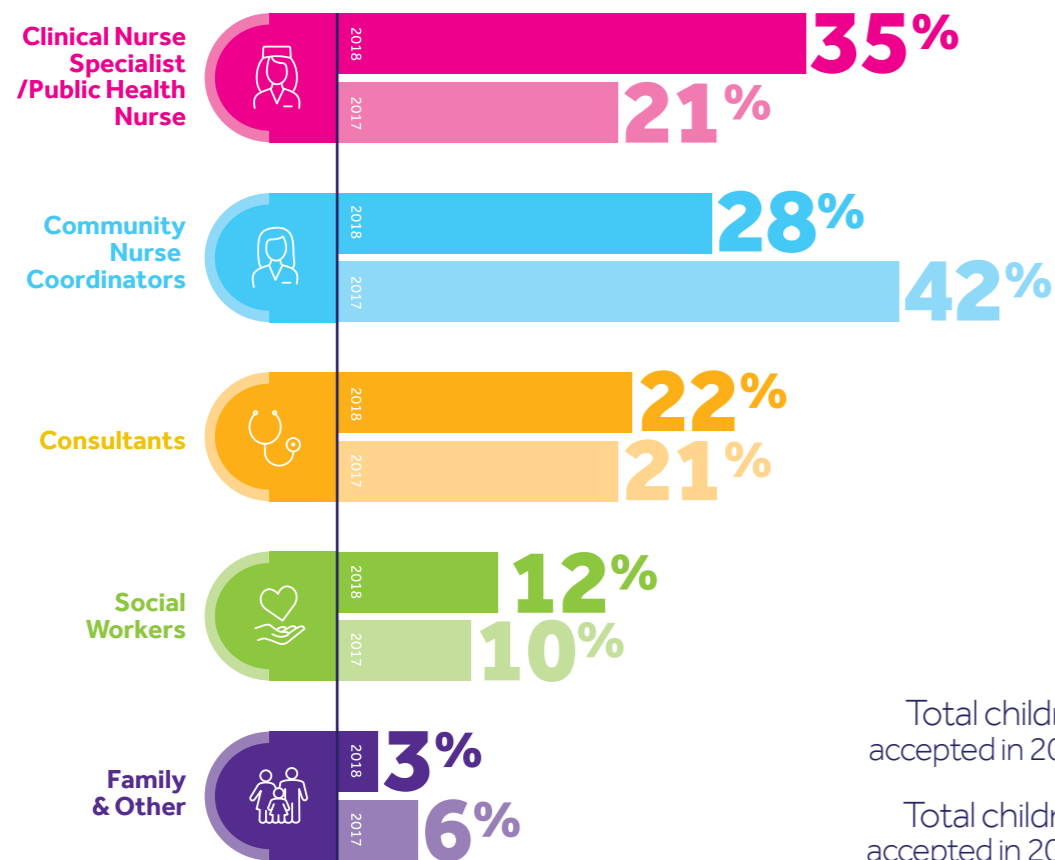
Demand for the hospice service grew by 7% this year (2017: 15%), with more children and families than ever before availing of an expanding range of specialist care and supports.

In total 264 families, from 24 counties, availed of the service (2017: 246 families from 23 counties). Of these, 196 children with life-limiting conditions, and their families, received care from the hospice (2017: 176) while 68 families availed of our bereavement care, support and activities.

There were 53 new children accepted into the service (2017: 48). The main sources of referrals were from Clinical Nurse Coordinators/Public Health Nurses (35%), Community Nurse Coordinators (28%), Consultants (22%) and Social Workers (12%).

### Accepted Referrals to LauraLynn Hospice Service

Referred by



Total children accepted in 2018 **53**

Total children accepted in 2017 **48**





Children using the hospice vary in age from newborn to 17 years old, with 133 aged 0 to 9 years old and 63 aged 10 to 17 years old. In preparation for the growing population of children approaching transition to adult services (at aged 18), our new transition programme is now supporting 12 children aged over 16 years.

Two families using the hospice service have more than one child needing our care (2017: 4) while 63 families have been availing of the hospice service for more than four years (2017: 32).

Families receive an annual allocation of 15 nights planned short stays as part of their individualised care plan. This year, a total of 1,561 short stay nights were availed of by families, with 315 nights from outside families' annual allocation (i.e. for crisis care or end-of-life care).

Following the appointment of a second part-time Music Therapist, music therapy services expanded this year to encompass individual, sibling and family sessions in the hospice or the family home, as well as multi-disciplinary interaction groups and activities delivered in conjunction with occupational therapy, play therapy and bereavement support. 84 Individual Therapeutic Music Sessions were held in the hospice while five families received Music Bereavement Care.

The LauraLynn@Home team supported 77 families in the community (2017: 54), making 1,108 visits and providing 2,490 hours of targeted care. Approximately

65% or 718 visits were planned/reserve short breaks in the family home, while 145 (13%) were hospital visits and a further 10% (115) were memory making visits. The team made 80 visits to provide end-of-life care and 50 visits to provide bereavement support.

During the course of the year, 17 children and their families were discharged from the hospice service. For some, this was due to an improvement or recovery in the child's condition while for others it was because they no longer required our supports, due to changes in their individual needs and circumstances. LauraLynn will always endeavour to support a family throughout the discharge process.

Supporting brothers and sisters to adjust to and cope with the diagnosis, care or loss of their sibling is an increasingly important part of our hospice care. This year, 16 siblings participated in our three-day, residential Family Camps; 16 brothers and sisters participated in joint Music and Occupational Therapy family sessions, while 7 siblings availed of bereavement support through Music Therapy.

Sadly, 35 children in the service died during 2018 (2017: 33), 57% of whom died in the community (i.e. in their home or the hospice). Seven of the children who died were aged under one year, while 25 died within a year of being referred. Approximately 80%, or 28 families received end-of-life support, a considerable increase on the previous year (2017: 50% or 16 families).



## Priorities for 2019

- Provide more care and support to children and families by providing additional targeted interventions and activities (e.g. 3 Family Camps and a Parent and Child programme).
- Evaluate how families outside of the catchment area can be accessed (in line with the strategic plans for hub development).
- Completion of review of Children's Palliative Care Clinical Foundation Programme
- Develop Advanced Education & Training Pathways, including competencies for all CPCS nursing and care staff and allied healthcare professionals
- Launch of Medication Awareness Week 2019



**53** new children were accepted into the service in 2018



# Family Highlights





Performance and Achievements

# Fundraising

## Overview

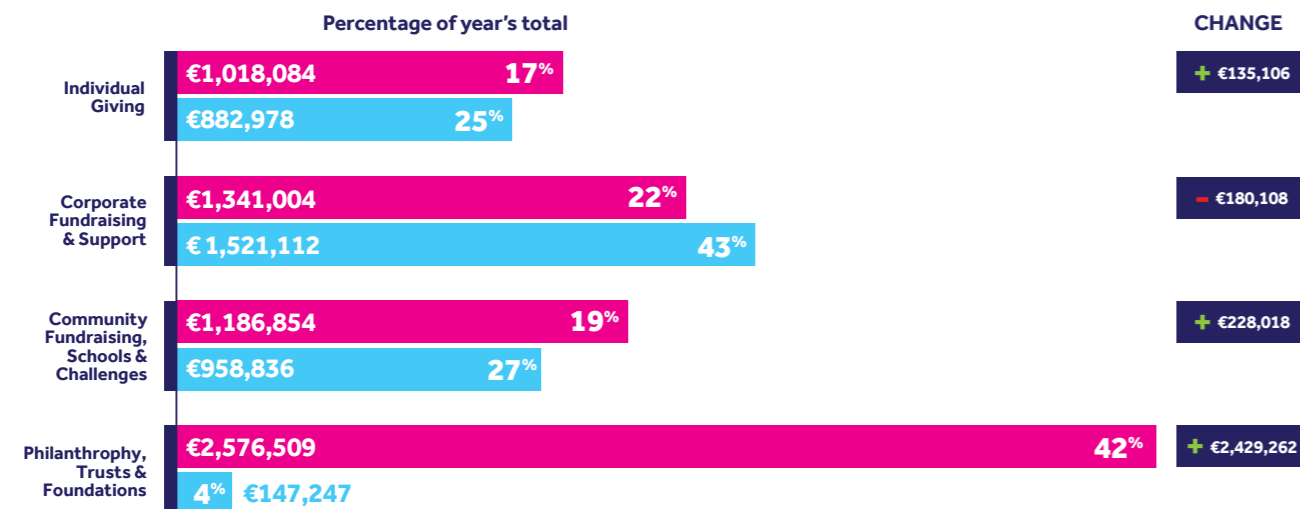
LauraLynn, through the Trust, raises income from individuals, companies, organisations and community fundraisers to enable the operation of LauraLynn's Hospice Service, helping to support some of the most vulnerable children and families in Ireland.

Thanks to their continued generosity, in 2018 we raised a total of €3.72m. This represents a 6% increase on 2017.

In addition, we received a once off donation of €2.4m from the Immigrant Investment Programme (IIP) operated by the Department of Justice and Equality's Irish Naturalisation and Immigration Service to support our care services.

Therefore, the total fundraised income in 2018 was €6.12m.

## How We Raised Funds



Further information regarding The Children's Sunshine Home Trust is included in its Directors' Reports and Financial Statements and available on [www.lauralynn.ie](http://www.lauralynn.ie).



“

We'd like to extend huge thanks to our supporters, whose trust is paramount to LauraLynn and is why we are open and honest in all our fundraising activities. We want our supporters to know exactly how their gifts were put to work.

**Sarah Meagher**  
Head of Fundraising



LauraLynn's focus on growing a national Family of LauraLynn Supporters continued, this year, to build the financial stability required to provide our hospice service into the future.

**Individual Giving** increased by €135k to €1.018m in 2018 (2017: €883k) and accounted for 17% of our total funds raised in 2018. Within this, regular donations rose by 89% in 2018 to account for 8% of our total funds raised (2017:7%), and once-off donations reduced by 9% to account for 7% of our total funds raised (2017: 14%). In addition, both our Children's Hospice Week and Christmas Appeals were a huge success, cumulatively raising over €200k. At the heart of our campaigns and appeals is a family that we currently support and we are grateful to them for sharing their stories with us so that we can raise funds and awareness.

**Corporate Fundraising and Support** is critical to our sustainability, providing funds, services-in-kind donations and volunteer support. Corporate Support represents 22% of our overall fundraised revenue in 2018 (2017: 46%). In 2018, we received €1.341m from a total of 656 companies and their staff. This was down by 12% from €1.521m raised in 2017, which included two large once-off donations that year.

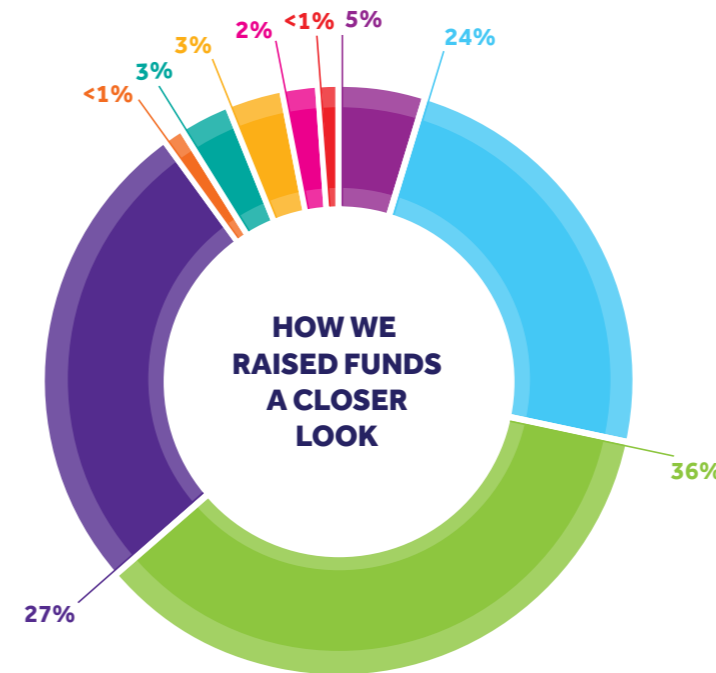
In addition, 202 corporate volunteers gave of their time, assisting at LauraLynn events and activities.

**Community Fundraising, Schools and Challenges** continued to be very strong for us in 2018, bringing in just over €1.187m. This was up 24% from €959k in 2017, a wonderful indication of how fortunate we are to have so many community fundraisers doing events for us year on year. More than 750 community events were held this year including bake sales, challenges, head shaves, tractor runs and golf classics to name a few. Our annual Heroes Ball was another huge success with funds growing from €123k to €149k due to increased sponsorship and a very successful auction on the night.

We received 12 grants from various **Trusts and Foundations** during 2018 totalling €119k (2017: €117k). In addition, we received a once off donation of €2.4m from the Immigrant Investment Programme (IIP), operated by the Department of Justice and Equality's Irish Naturalisation and Immigration Service, to support our care.

In 2018, LauraLynn received the value of €304k worth of supports and services from corporate supporters in lieu of financial donations.

How We Raised Funds, a closer look



	€	%
Challenges & Marathons	196,765	5%
Community Fundraising	889,109	24%
Corporate Support	1,341,004	36%
Individual Donations	994,913	27%
Legacies	11,046	<1%
Schools, Creches & Colleges	100,980	3%
Trusts & Foundations	119,009	3%
Major Gift	57,500	2%
Courts	12,125	<1%
<b>Sub total</b>	<b>3,722,451</b>	<b>100%</b>
Once off IIP donation	2,400,000	
<b>Total</b>	<b>6,122,451</b>	

Figures are based on €3,722,451 fundraising income generated in 2018 and excludes exceptional, once off IIP donation received (€2,400,000).

Expenditure on generating funds and sustainable income generation, decreased by 14% from €1.328m in 2017 to €1.143m in 2018. This was primarily driven by the conclusion of a Door to Door donor recruitment campaign which took place in 2017. We hope to commence our Door to Door activity again in 2019

alongside Direct Response TV (DRTV), which will be a new fundraising method for LauraLynn. In doing this we hope to extend our reach and awareness to both families that might need our service and to the general public who might be interested in supporting LauraLynn into the future.

Priorities for 2019

To continue to grow and invest in once off donations whilst also investing in growing our pool of regular givers and supporters who leave gifts in their wills. This is a much needed investment if we are to grow in line with our strategic plan and expand our services across the country in the future.



Performance and Achievements

# Fundraising Highlights





Coffee and Culture meetings facilitate networking, integration and confidence building.



“

I am so glad we have a Culture Club in LauraLynn. It is a space to discover other ways of life and appreciate diversity! It gives me the opportunity to tell colleagues about my country's traditions and beauties and to learn more about the life and culture of people I work with every day. Thanks!

**Laura Losada**  
Quality, Risk and Safety Officer

# Our People

2018 was another dynamic year for staff and volunteers at LauraLynn, with the team growing to 320 people (2017: 269). Despite a buoyant economy and ongoing shortage of children's nurses across healthcare, the total number of staff rose to 134 (2017: 128), while our register of volunteers reached 186 (2017: 148).

During the course of the year, a total of 17 individuals left the organisation, which represents a total turnover of 13% (2017: 19%). However, for a more accurate picture of attrition, a review of staff who resigned from a permanent position (rather than temporary contracts) shows that the voluntary turnover rate for 2018 was 9% compared with 17% for the previous year.

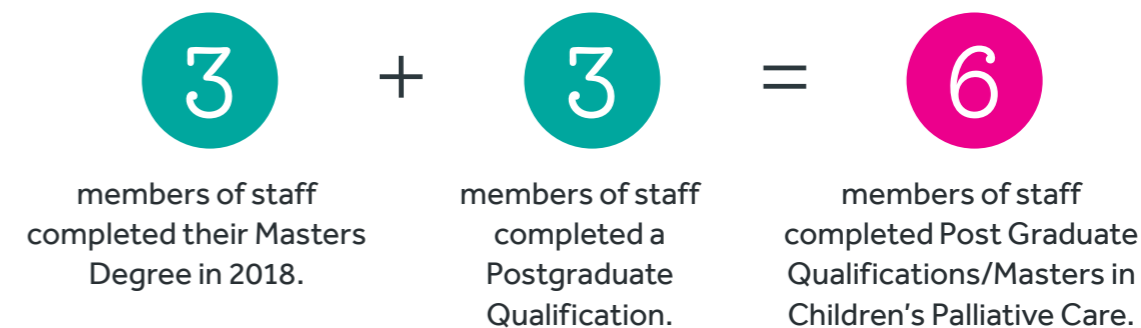
A new Performance Achievement Review (PAR) process was rolled out across the organisation as a means of supporting staff's professional and personal development and promoting better two-way communication between staff and managers.

Mandatory training is a critical component to our working environment, with each grade in the organisation having an individualised training plan. During 2018 there were 54 classroom-based mandatory training sessions with additional online training in child protection and food handling.

Learning and development is playing an increasingly important role across all departments. The range of learning opportunities provided varied from one hour talks and online training courses, right up to individual staff members undertaking a third level Master's Degree.

Recognising the growing diversity of our team, a 'Coffee and Culture' initiative was developed to build confidence in speaking the English language, develop strong cross-functional working relationships and facilitate integration for our non-national colleagues. 18 Coffee and Culture meetings were held promoting English conversation, grammar and cultural exchange.

## Postgraduate Achievements



## Priorities for 2019

- To support ongoing learning and development throughout the organisation through a repository of flexible online learning materials.
- To establish a Diversity Committee to celebrate and harness the richly diverse workforce in LauraLynn.



Our People

# Volunteer Programme

Volunteers continue to play a crucial role in the day to day operations of LauraLynn. We are hugely grateful to each and every one of the 184 registered volunteers supporting us every day; we would not be able to do what we do without them.

In 2018, we welcomed 49 new volunteers to assist the teams in both our hospice and disability services. A total of 127 volunteers (2017: 112) actively supported our work across a range of 12 volunteer roles. Together they donated 5,600 (2017: 6,000) hours of their time, participating in 373 (2017: 420) hours of dedicated training.



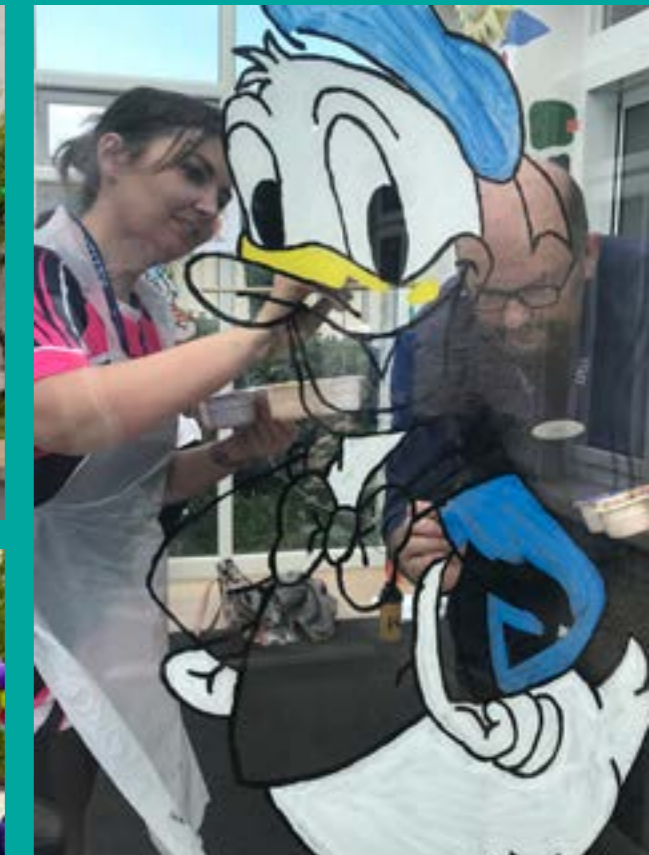
### LauraLynn Volunteer of The Year Awards

Recognising their dedication and contribution this year, we were proud to award LauraLynn Volunteer of The Year awards to Agnes Fennell, Anna Marie McDermott, Andrea Dillon, Brian Lennox, Mary McDaid and Tommy Monaghan. Collectively, they donated more than 800 hours of their time. Thank You!

### Corporate Volunteering

A further 900 hours of volunteering support were recorded during the year, with 202 (2017: 265) corporate volunteers assisting in the planning and execution of 18 (2017: 23) LauraLynn events and activities.

## Volunteer Roles in LauraLynn





# Plans for the Future

## Strategy 2019-2023

Following the completion of the Strategic Plan 2015-2017, the Board of Directors and Executive Management Team worked closely this year to develop a new organisational strategy and set out a roadmap for the next phase of LauraLynn's development.

During an intensive six-month period, a comprehensive policy review, detailed SWOT analysis and extensive stakeholder consultation programme were undertaken in order to assess current and future health system needs and identify growth opportunities for the organisation.

The overwhelming feedback from stakeholders were that: a) the LauraLynn community of care must grow to provide more care to more families; and b) LauraLynn

has an important role to play in shaping policy and standards of care for children with palliative care, complex medical care and complex disability care needs.

The Mission, Vision, Values and Strategic Goals of the organisation were revised and 'Growing a Community of Care', the LauraLynn Ireland's Children's Hospice Strategic Plan (2019-2023), was approved by the Board in December 2018.

A Strategy Implementation Plan, which lays out KPIs, timelines and responsibilities will enable monitoring of progress and performance on a quarterly basis. A full strategy review will be completed by the Board and Executive in 2021.



**Vision**  
To make everyday better for those in our care

## Our Mission

**Our MISSION is to provide a Community of Care that delivers:**



**WE WILL PROVIDE** our services from our campus in Leopardstown and regional hubs to be developed over time.

**WE WILL STRIVE** to advance the development and delivery of services to those we support through advocacy, research and education.

**ULTIMATELY** our ambition is that no child whose life is to be limited will spend any more time in a hospital than is necessary; and that residents in our care are supported to reach their full potential.



## What is the LauraLynn Community of Care?

The LauraLynn **Community of Care** includes all strands of its services, incorporating Children's Palliative Care (hospice and home), Children's Complex Care (intermediate care and disability respite) and Adult Residential Care. The philosophy of the LauraLynn Community of Care is centred around delivering exemplar, holistic care within a dynamic culture of compassion, collaboration and excellence.

GROWING A  
**COMMUNITY  
OF CARE**

## Our Values

Our work will be underpinned by our values of:



Our Values will be recognised through our **CHARACTER STRENGTHS** of:

<p><b>KINDNESS</b> Generosity, altruism, empathy, nurturance and care.</p> <p><b>LOVE</b> Capacity to love and be loved, and to value close relationships.</p> <p><b>HOPE</b> Optimism and future-mindedness. Hope is the connection to future dreams and aspirations.</p>	<p><b>TEAMWORK</b> Respect, loyalty and social responsibility.</p> <p><b>LEADERSHIP</b> Organising group activities and encouraging a group to meet goals.</p> <p><b>HONESTY</b> Authenticity, integrity and genuineness.</p>	<p><b>LOVE OF LEARNING</b> Desire to master new skills, learn new topics and systematically add to knowledge.</p> <p><b>JUDGEMENT</b> Open-mindedness, weighing information thoroughly and making decisions based on evidence.</p> <p><b>LEADERSHIP</b> Organising group activities and encouraging a group to meet goals.</p>
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## Our Strategic Goals

We have identified six **Strategic Goals** that provide a roadmap for LauraLynn to achieve our mission and realise our vision.



- 1 Expand and enhance our Community of Care**

**2019 Objectives**

  - Expand services to children with life-limiting conditions through efficiencies, innovation and collaboration.
  - Extend respite care provision to children with complex disabilities and medical needs in the greater Dublin region.
  - Commence a journey of discovery with adult residents of LauraLynn to ensure they each have the best possible home.
- 2 Build our research and education capabilities through innovation and collaboration, nationally and internationally**

**2019 Objectives**

  - Increase the understanding of children's palliative and hospice care through publishing research and providing education.
  - Establish a Research Committee to complete and oversee the development of an organisational research strategy and priorities.
- 3 Play a leading role in influencing the policy landscape and advocating on behalf of those we support**

**2019 Objectives**

  - Engage with families, professionals and other stakeholders regarding their needs in children's palliative and hospice care.
  - Improve understanding about these needs through strategic communication, engagement and policy submissions.
  - Identify organisational advocacy goals and priorities for the future.
- 4 Be a great place to work, which is appropriately resourced and where our staff and volunteers feel valued and proud**

**2019 Objectives**

  - Promote ongoing development and learning for staff and volunteers throughout the organisation.
  - Roll out programme to enhance staff and volunteer health, wellbeing & engagement.
  - Establish future staffing requirements necessary to achieve new organisational strategy.
- 5 Develop a funding strategy to ensure our sustainability and to support our future direction**

**2019 Objectives**

  - Improve our financial stability by maintaining full funding of disability services and seeking dedicated statutory funding for core hospice care.
  - Expand the current donor base to create a more sustainable fundraising mix.
  - Ensure donors and funders understand the impact and value of the services we provide.
- 6 Develop a responsive organisation that is governed and managed in line with best practice**

**2019 Objectives**

  - Conduct a review of current and future IT systems and requirements.
  - Uphold best practice standards of relevant governance practices, standards and codes.





### Ladies Appeals Committee

This year our amazing Ladies Appeals Committee held their 10th Annual Ladies Lunch, which raised a staggering **€12.6k**. In total, this dedicated team have raised a grand total of **€291k** for LauraLynn through a range of events all year round. **What an achievement!**



### Children's Hospice Week

Our Children's Hospice Week partnership with Ireland AM continued to be a highlight in 2018, raising much needed awareness and funds. The sun beamed on our outside broadcast in June when we were joined by a number of our supporters

**CHW  
2018  
raised almost  
€108k  
GROSS**

# Financial Review and Risk Management

## Financial Review

The consolidated financial statements comprise the results of The Children's Sunshine Home and CSH Childcare Services, together they are known as 'the Group'. CSH Childcare Service is accounted for as a subsidiary of The Children's Sunshine Home which controls the composition of its Board of Directors.

The consolidated statement of financial activities for the financial year ended 31 December 2018 and the consolidated balance sheet at that date are set out on

pages 61 and 63. The net income for the financial year, after depreciation, amounted to €76,722 (2017: €41,058).

## Income

The two main sources of income for the Group are grants and funding from the HSE for The Children's Sunshine Home, and from the Trust for CSH Childcare Services. The table below provides details of total income received by the Group since 2014.

### Group Income since 2014

	2014	2015	2016	2017	2018
	€	€	€	€	€
Revenue Grant from HSE	3,765,995	3,703,445	3,785,028	3,681,161	3,710,607
Funding from The Children's Sunshine Home Trust	2,707,192	3,035,449	3,279,287	3,612,885	4,029,782
Hospital Services Maintenance Income	852,921	948,188	892,926	485,606	388,072
Superannuation Deductions	287,674	272,701	221,993	204,392	199,072
Miscellaneous Income	65,529	202,880	67,737	57,787	74,094
Revenue/ Capital Grants	66,076	—	—	18,438	—
Gifts in Kind	252,498	387,780	256,120	235,586	304,247
<b>Total Income</b>	<b>7,997,885</b>	<b>8,550,443</b>	<b>8,503,091</b>	<b>8,295,855</b>	<b>8,705,874</b>

The table above shows that since 2014 the funding from the Trust for the hospice service has increased significantly from €2,707,192 in 2014 to €4,029,782 in 2018. This is a reflection of the increased level of investment required to support the volume of services that need to be provided.

In addition, donors kindly provided €304,247 (2017: €235,586) in gifts and services free of charge, these are reflected as 'gifts in kind'.



# Financial Review and Risk Management

## LauraLynn Income 2017 & 2018

	2017 €	2018 €	
Fundraised Income	3,509,173	6,122,451	<b>NOTE:</b> Income is per the financial statements and excludes any intercompany income and non-cash items such as capital grant release and gifts in kind.
Revenue Grant from HSE	3,681,161	3,710,608	
Hospital Services Maintenance Income	485,606	388,072	
Other Income	293,549	289,934	
<b>Total Income</b>	<b>7,969,489</b>	<b>10,511,654</b>	

The total organisational income of LauraLynn includes the combined income from all three LauraLynn entities: The Children's Sunshine Home, CSH Childcare Services and The Children's Sunshine Home Trust.

## Expenditure

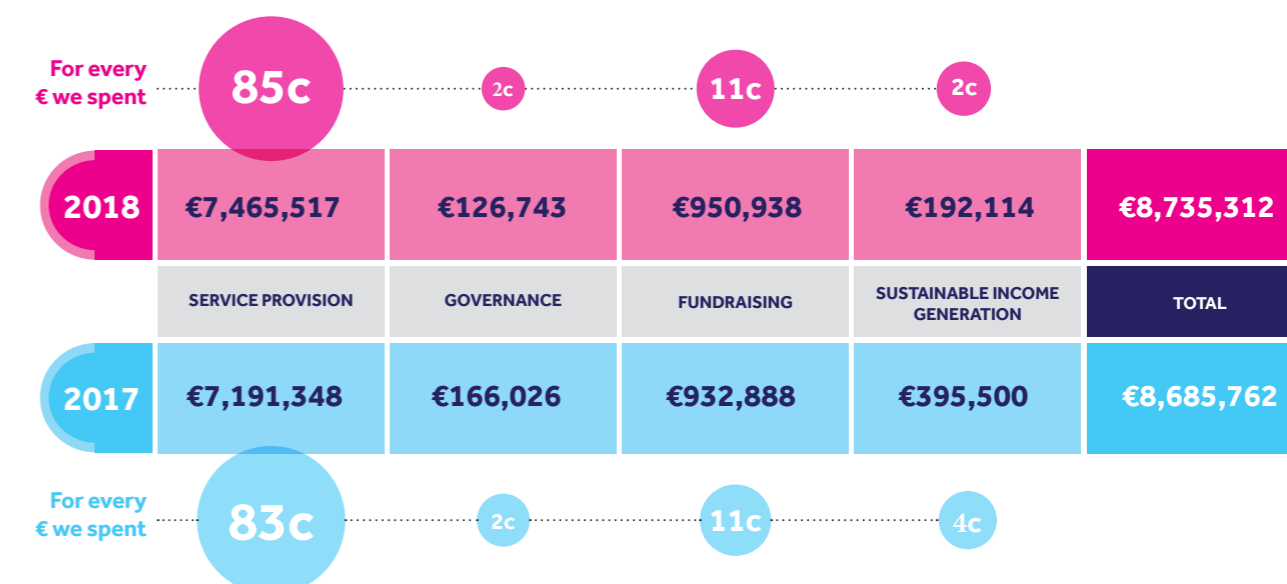
It cost the Group €8,629,152 in 2018 to operate the hospice and disability services, an increase of €374,355 on 2017 costs, largely due to significant increases in direct care and support pay costs. The table below provides details of total expenditure incurred by the Group since 2014.

## Group Expenditure since 2014

	2014 €	2015 €	2016 €	2017 €	2018 €
<b>Charitable activities:</b>					
Direct Care Pay		4,728,338	4,446,326	4,449,187	4,574,291
Support Costs Pay	6,402,775*	1,994,047	2,226,052	2,043,814	2,229,220
Support Costs - Non Pay	1,299,761	1,374,760	1,367,364	1,516,010	1,504,205
Depreciation	0	6,599	8,798	10,200	17,189
Value of Gifts in Kind expended	252,498	387,780	256,120	235,586	304,247
<b>Total Income</b>	<b>7,955,034</b>	<b>8,491,524</b>	<b>8,304,660</b>	<b>8,254,797</b>	<b>8,629,152</b>

\*Prior to 2015, Direct Care and Support pay costs were reported as 'Pay' and not split.

## Lauralynn Expenditure 2017 & 2018



**NOTE:** Expenditure is per the financial statements and excludes any intercompany expenditure and non-cash items such as depreciation and gifts in kind.

The total organisational expenditure of LauraLynn is the combined expenditure incurred by all three LauraLynn entities: The Children's Sunshine Home, CSH Childcare Services and The Children's Sunshine Home Trust

## Funding

The HSE Revenue Grant is provided to fund the disability service for the children and adults who avail of our respite and residential services. The Trust relies totally on donations from the general public, to enable them to provide funding for the hospice service.

In 2018, the HSE acknowledged that due to the essential nature of the hospice service, some of the nursing and direct care disability resources were applied to support that service. The HSE have indicated their commitment to assisting in identifying and securing a more sustainable source of funding for the hospice service.

LauraLynn recognises that the on-going support of the HSE and the goodwill of the general public are essential to maintaining its services. The directors are ever mindful of the trust that the general public place in them and are committed to ensuring that the governance and practices remain of the highest standards.

## Funds Employed and Financial Position

Restricted funds are donations identified by the supporter for use in a specified way and plans for those funds are in place.

CSH Childcare Services is entirely dependent on voluntary contributions from the Trust, for the continued funding of the hospice service. The Trustees have indicated their willingness to continue to support the service.

The Trust is dependent on voluntary contributions from the public for the continued funding of CSH Childcare Services for the hospice service. If all funding streams were to be withdrawn, both by the public and the HSE, the current unrestricted cash reserves held by the Trust would enable both the disability and hospice services to continue for over one year at the current level of spend.

The Board has reviewed the balance sheet of the Group, including reserves. With the continued support of the HSE and the Trust, the Board are confident that they can continue in operation into the foreseeable future.



# Financial Review and Risk Management

## Going Concern

At the balance sheet date the Group had net current assets of €328,883 (2017: €252,161).

The Group is dependent on the HSE and the Trust to continue to fund its operations.

In assessing that the financial statements are prepared on a going concern basis, the directors have given due consideration to further cost savings, value improvement and fundraising initiatives. In addition, there are regular discussions with the HSE regarding the level of funding being provided to The Children's Sunshine Home and also funding for CSH Childcare Services.

All of the hospice care is provided free of charge to families. CSH Childcare Services is entirely dependent on voluntary contributions from the Trust, for the continued funding of the hospice service. The Trustees have indicated their willingness to continue to support the service.

## Subsequent Events after the Balance Sheet Date

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

## Risk Management

LauraLynn's activities expose it to a number of risks including financial risk, operational risk and reputational risk. A risk register is maintained which identifies key risks and the controls that have been put in place to mitigate and manage these risks. Risks are monitored on an ongoing basis and reported on regularly throughout the year at Board, Board Sub-Committee and Executive Team meetings.

### Financial risk

- LauraLynn is dependent on voluntary contributions from the Trust, for the continued funding of the hospice service (CSH Childcare Services). In turn the Trustees are very much dependent on the generosity of businesses and the public. They remain vigilant with regards to the management and governance of both Trust assets and funds, and the management and use of the funds provided by it.

- There is a dependence on the HSE for short, medium and long term funding of the disability service (The Children's Sunshine Home). There is a reasonable expectation that such funding will continue.

### Operational Risk

- The main operational risks centre on the consistent delivery of quality services to people in need of LauraLynn's care, for both the individual and the staff. These risks are addressed through appropriate systems and controls.

### Reputational Risk

- As is the case with many other charities, LauraLynn's principal risk is reputational damage. LauraLynn functions as a healthcare organisation and therefore clinical risk is a prime area that could impact its reputation. Clinical risk is overseen by quality, risk and safety governance structures, which monitors and manages the disability and palliative care services, including clinical governance, clinical audit and infection control.
- Additionally, failure to comply with applicable legislation, regulations and standards across a wide range of compliance areas could result in penalties, reputational harm and damage to relationships with clients, funders and donors. To mitigate this risk LauraLynn is a 'Triple Lock Member' of Charities Institute Ireland. 'Triple Lock Membership' provides assurances with regard to ethical fundraising, transparent reporting under Charities SORP (Statement of Recommended Practice) (FRS 102) and the principles of good governance.

# Structure, Governance and Management

## Governing Document

Both The Children's Sunshine Home and CSH Childcare Services companies are limited by guarantee with no share capital. The Board and relevant Board Sub-Committees have been established in line with the Memorandum and Articles of Association.

## Directors, Secretary and Management

The Children's Sunshine Home and CSH Childcare Services companies are governed by the same Board of Directors, who are all volunteers.

The Trustees of the Children's Sunshine Home Trust are also Board members of The Children's Sunshine Home and CSH Childcare Services. The Trustees have no beneficial interest in either The Children's Sunshine Home or its subsidiary, CSH Childcare Services.

The Board is ultimately responsible for governance, strategic direction, ethos and values. Additionally, the Board is responsible for ensuring that the organisation operates an appropriate system of financial control and complies with relevant laws and regulations.

The Board is supported by a Board Sub-Committee structure that deals effectively with specific aspects of the organisation's business and is chaired by a director. These committees consist of people who are experts in these areas and have relevant qualifications and experience. Each committee has clearly defined Terms of Reference. Members of the Executive Team attend the Sub-Committee meetings as required and report on their areas of expertise.

The directors and secretary, who served at any time during the financial year except as noted for appointments and resignations, were as follows:

### Directors:

Niall McHugh (Chairman)  
 Frances Fletcher  
 Kevin Keating  
 Angie Kinane  
 Patricia Lawler  
 Denise McDonald  
 Tony McPoland  
 Sandra O'Malley  
 Nicholas Quigley  
 Ann O'Driscoll (resigned 6th February 2018)  
 David Andrews (resigned 12th June 2018)  
 Michael O'Donoghue (resigned 12th June 2018)

### Secretary:

Kerry Mc Lavery (resigned 16th October 2018)  
 Ingrid Blake (appointed 16th October 2018)

### Chief Executive Officer:

Orla O'Brien (in post from 16th April 2018)

The Board delegates operational responsibility for the day-to-day running of the Group to the Chief Executive Officer (CEO). As Head of the Service, the CEO is accountable to the Board, but is not a member of the Board.

The Board appoints a CEO, recruited in accordance with the Public Service Management (Recruitment and Appointments) Act 2004. Appointment of the CEO is approved by the Board as supported by the Nominations, Remuneration and Corporate Governance Board Sub-Committee.



# Structure, Governance and Management

## Recruitment, Induction and Training of Board Members:

### Board and Board Sub-Committee Members

The Board, through the Nominations, Remuneration and Corporate Governance Board Sub-Committee, reviews its membership on a constant basis and ensures that vacancies are filled in a timely fashion and with the required skillset. An agreed recruitment process is followed which includes meeting with the Chairman of the Board, the CEO and/or Chair of the Nominations, Remuneration and Corporate Governance Board Sub-Committee.

Following recommendation from the Nominations, Remuneration and Corporate Governance Committee Board and Board Sub-Committee members of LauraLynn are then co-opted by the Board in accordance with its Memorandum and Articles of Association and then approved at the following AGM.

Each director is appointed for a period of three years and is eligible for re-appointment for two further consecutive three-year periods (maximum tenure: nine years).

The Board Sub-Committee structure is reviewed every three years by the Board, commencing in 2014.

### Chairman

The Chairman is appointed by the Board. The appointment is for a period not exceeding three years and at the end of that term, may be reappointed for a further maximum term of three years (maximum tenure: six years).

### Induction and Training

All new Board Members are inducted into the organisation, receiving a Code of Conduct for Board Members Booklet which includes a Conflict of Interest Policy. Every Board Meeting commences with a request for expressions of conflict of interests. Subsequent training for all Board members takes place as and when the need arises, particularly in relation to new laws and regulations.

## Board Sub-Committees

### The Board Sub-Committees are as follows:

- The **Family Engagement Sub-Committee** provides an effective representative body for families, guardians and carers to communicate with the Board of Directors and Staff. Having regard to the best interests of children, adults and families in each strand of the organisation, this Sub-Committee develops communications from the Board of Directors and Staff to LauraLynn Families. It aims to develop and foster communication within the families and to articulate and put forward suggestions, issues, concerns etc. for the improvement of the service in an open and constructive forum.  
*Chairperson: Frances Fletcher (Board Member)*

- The **Finance and Operations Sub-Committee** is responsible for ensuring that the organisation is meeting its operational and financial targets as determined by the Board; developing the overall plans and budgets for the various operational divisions that are represented at committee meetings; and ensuring the successful delivery of services and special projects as allocated to budget holders by the Board. In addition it monitors service activities including bed occupancy, referrals, HR statistics (for example, recruitment, retention and absenteeism) and fundraising activities.  
*Chairperson: Nicholas Quigley (Board Member)*

- The **Financial Audit Sub-Committee** assists the Board in discharging its responsibility in ensuring the organisation adopts, maintains and applies appropriate and accurate accounting and financial reporting processes and procedures; facilitating the independence of the external audit process and addressing issues arising from the internal and external audit process; and ensuring that the organisation maintains effective risk management processes relating to the organisation's management of financial risks, prevention of corruption and waste and the system of internal control.  
*Chairperson: Tony McPoland (Board Member)*

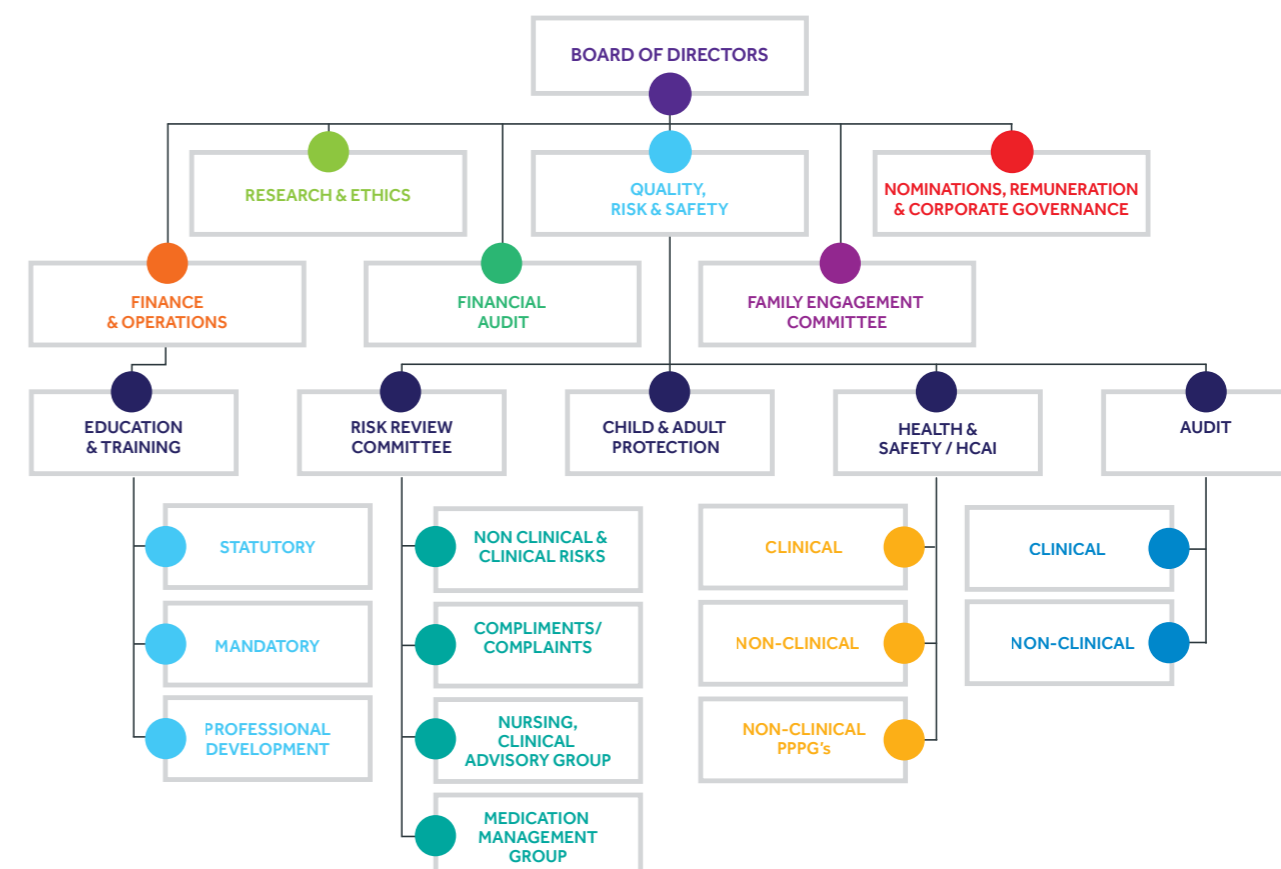
- The **Nominations, Remuneration and Corporate Governance Sub-Committee** monitors and reviews the structure and composition of the Board. It deals with matters of Board succession, disciplinary issues at a senior executive level of the organisation, ensuring that remuneration for employees is in keeping with the Group's Finance Management Policy and the requirements under HSE Compliance and Good Governance.  
*Chairperson: Tony McPoland (Board Member)*
- The **Quality, Risk and Safety Board Sub Committee** oversees key aspects of the risk management process to ensure that the organisation adheres to policies and procedures governing care delivery; has stringent procedures in place for the recruitment of staff and volunteers and audits clinical practice to ensure compliance with the organisation's processes.

It also oversees the work of the Child Protection & Vulnerable Adult Team who are dedicated to managing any reported issues and implementation of policies; and investigates and resolves issues which arise from the Complaints, Compliments & Feedback Team.

*Chairperson: Sandra O'Malley (Board Member)*

- The **Research and Ethics Sub-Committee** ensures that research is conducted according to best practice and maintains ethical standards of practice in research. It protects and preserves the subjects' rights and ensures that the practice of fully informed consent is observed. It provides reassurance to the public and outside bodies that high ethical standards are maintained.  
*Chairperson: Patricia Lawler (Board Member)*

## Board Sub-Committees





# Structure, Governance and Management

## Board and Board Sub-Committee Meetings

The Board and the Board Sub-Committees met on several occasions in 2018. Attendance by each board member at these meetings is set out in the table below.

### Board and Board Sub-Committees meetings attendance during 2018

	Board	Family Engagement	Finance and Operations	Financial Audit	Nominations, Remuneration & Corporate Governance	Quality, Risk and Safety	Research & Ethics
<b>Number of Meetings</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>6</b>	<b>0*</b>
Niall McHugh (Chairman)	8 (8)				1 (1)		
Frances Fletcher	7 (8)	6 (6)				5 (6)	
Kevin Keating	7 (8)		2 (3)				
Angie Kinane	6 (8)				4 (4)		
Patricia Lawler	8 (8)				3 (3)		0 (0)
Denise McDonald	5 (8)					1 (6)	
Tony McPoland	7 (8)			5 (5)	4 (4)		
Sandra O'Malley	6 (8)					6 (6)	
Nicholas Quigley	6 (8)	4 (6)	6 (6)				
Ann O'Driscoll	0 (2)					1 (1)	
David Andrews	3 (5)		2 (3)				
Michael O'Donoghue	4 (5)						0 (0)

\*The Research & Ethics Committee meets depending on receipt of applications – no meetings held in 2018

## Remuneration of Directors

All directors are non-executive, receive no remuneration for their services, are drawn from diverse backgrounds, and possess a wide range of skills and experience. They give their time and

advice freely, as volunteers, and although they are entitled to reimbursement for vouched expenses, no such claims have been made in 2018.

## Transparency and Accountability

In LauraLynn, credibility depends on public trust, so it is important that the commitment and trust of donors, funders and the public is taken very seriously and business is conducted with the highest levels of accountability and transparency.

LauraLynn is registered with the Charities Regulatory Authority and is a 'Triple Lock Member' of Charities Institute Ireland. 'Triple Lock Membership' provides assurances with regard to ethical fundraising, transparent reporting under Charities SORP (Statement of Recommended Practice) (FRS 102) and the principles of good governance.

The organisation is also compliant, where required and practicable, with the HSE Annual Compliance Statement and the Governance Code for Community, Voluntary and Charitable Organisations. It will be compliant with the 2018 new Charities Governance Code when reporting commences in 2020. It is signed up to the Guidelines for Charitable Organisations Fundraising from the Public issued by the Charities Regulator and adhere to the data protection laws including the General Data Protection Regulations (GDPR). LauraLynn is also fully compliant with the obligations of the National Vetting Bureau (Children and Vulnerable Persons) Act 2012 and has child protection policies and practices in place that are in line with Children First Act 2015.

In addition to the annual statutory audit provided by Mazars, the Financial Audit Committee appointed an internal audit consultant to provide further independent and objective assurance of the financial procedures and practices of the organisation. The Board are satisfied that no incidence of fraud or financial mismanagement has occurred and remain vigilant with regard to this.

## Public Benefit

In December 2018, the Board of Directors approved the new Strategic Plan 2019-2023 for the organisation which is focused on 'Growing a Community of Care' and the provision of high-quality, clinical and social care services, in an inclusive environment that promotes the principle of making the most of every moment.

LauraLynn's mission is to provide a community of care that delivers:

- Evidence-based, personalised services to children with palliative care needs, complex care needs and complex disabilities;
- related family support services; and
- a home to their residents where quality-of-life is paramount.

## Information Relevant to Environmental Matters

LauraLynn is committed to protecting the environment and has an active programme in place to minimise adverse environmental impacts. Included in the programme is the following:

- **WEEE Ireland Partnership**  
WEEE Ireland have launched a new campaign with LauraLynn, 'Small Things Matter' to drive home the message that every small piece of e-waste can easily be recycled at recycling centres and participating electrical retailers.
- **Environmental Upgrade Project – LauraLynn Campus**  
Supporting Partners are working together to assist LauraLynn to reduce the carbon footprint for the organisation. This will be way of installation of:
  - New photo-voltaic solar panels across the campus
  - Electric vehicle charging points, including infrastructure for additional future demand
  - LED lighting upgrades



# Structure, Governance and Management

## Information Relevant to Employee Matters

The well-being of the employees is safeguarded through strict adherence to employment legislation and health and safety standards. LauraLynn has taken the necessary action to ensure compliance with the health and safety standards, including the adoption of a safety statement.

It communicates regularly with all employees on matters relating to its performance. Employees are encouraged to contribute to the decision making process through regular meetings, staff surveys and suggestion media.

LauraLynn's Human Resources policies ensure that:

- Staff members receive induction and training in relation to safe work practices, infection control, bullying and harassment (Dignity at Work), child protection, medication storage and administration, reporting of incidents, accidents and near misses.
- A system is in place to ensure that personnel carrying out home visits have mobile phone contact with the service and that they log visits to families in advance. The manager on duty knows where staff members are on any given day.
- External Occupational Health supports are engaged as required and a Staff Support Person is appointed as part of their wider brief.
- Members of staff are debriefed following a traumatic incident or where staff members are exposed to a stressful situation.
- All members of staff are paid in accordance with HSE pay scales with the exception of the CEO, Fundraising, Marketing and Communication staff members, employed by CSH Childcare Services, who are paid in line with current market rates.

## Political Contributions

There were no political contributions made by LauraLynn during the year.

## Accounting Records

The measures that the directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The accounting records are maintained at the group's registered office at Leopardstown Road, Foxrock, Dublin 18.

## Disclosure of Information to Auditors

In the case of each of the persons who are directors at the time the Directors' Report and Financial Statements are approved:

- So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

## Auditors

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, who were appointed during the year, will continue in office in accordance with the provision of Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:

**Tony McPoland**  
Director

**Nicholas Quigley**  
Director

Date: 16th April 2019

# Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014 and the applicable 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 FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework"). 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 as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Parent Company and the Group financial statements 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 the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Approved by the Board and signed on its behalf by:

**Tony McPoland**  
Director

**Nicholas Quigley**  
Director

Date: 16th April 2019



# Independent Auditor's Report

Report on the audit of the financial statements

## Opinion

We have audited the financial statements of The Children's Sunshine Home for the year ended 31 December 2018 which comprise the Company Statement of Financial Activities, Consolidated Statement of Financial Activities, Company Balance Sheet, Consolidated Balance Sheet, Company Statement of Cash Flows, Consolidated Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern:

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

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

## Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- in our opinion, the information given in the Directors' report is consistent with the financial statements; and
- in our opinion, the Directors' report has been prepared in accordance with the Companies Act 2014

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

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.



# Independent Auditor's Report

## Respective Responsibilities

### Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Descriptionofauditorsresponsibilitiesforaudit.pdf> This description forms part of our auditor's report.

### The purpose of our audit work and to whom we owe our responsibilities

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

### Aedín Morkan

for and on behalf of Mazars

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

Date: 16th April 2019



# Consolidated Financial Statements



# Company Statement of Financial Activities

(Including an Income and Expenditure Account)

For The Financial Year Ended 31 December 2018

	Notes	2018 Restricted Funds €	2018 Unrestricted Funds €	2018 Total €	2017 Restricted Funds €	2017 Unrestricted Funds €	2017 Total €
<b>Income from:</b>							
Charitable activities	4	4,297,751	—	4,297,751	4,371,159	—	4,371,159
Other trading activities	5	5,052	28,872	33,924	—	33,270	33,270
<b>Total Income</b>		<b>4,302,803</b>	<b>28,872</b>	<b>4,331,675</b>	4,371,159	33,270	4,404,429
<b>EXPENDITURE ON:</b>							
Charitable activities	6	4,213,595	28,872	4,242,467	4,339,741	33,270	4,373,011
<b>Total Expenditure</b>		<b>4,213,595</b>	<b>28,872</b>	<b>4,242,467</b>	4,339,741	33,270	4,373,011
<b>Net movement in funds</b>		<b>89,208</b>	<b>—</b>	<b>89,208</b>	31,418	<b>—</b>	31,418
<b>Reconciliation of Funds:</b>							
Total funds brought forward		213,927	—	213,927	182,509	—	182,509
<b>Total funds carried forward</b>	14	<b>303,135</b>	<b>—</b>	<b>303,135</b>	213,927	<b>—</b>	213,927

There are no other recognised gains or losses other than those listed above.

All income and expenditure derives from continuing activities.

The notes on pages 66 to 84 form part of these financial statements.

# Consolidated Statement of Financial Activities

(Including an Income and Expenditure Account)

For The Financial Year Ended 31 December 2018

	Notes	2018 Restricted Funds €	2018 Unrestricted Funds €	2018 Total €	2017 Restricted Funds €	2017 Unrestricted Funds €	2017 Total €
<b>Income from:</b>							
Donations	3	4,334,029	—	4,334,029	3,866,909	—	3,866,909
Charitable activities	4	4,297,751	—	4,297,751	4,371,159	—	4,371,159
Other trading activities	5	21,464	52,630	74,094	—	57,787	57,787
<b>Total Income</b>		<b>8,653,244</b>	<b>52,630</b>	<b>8,705,874</b>	8,238,068	57,787	8,295,855
<b>Expenditure on:</b>							
Charitable activities	6	8,272,275	52,630	8,324,905	7,961,424	57,787	8,019,211
Value of gifts in kind expended		304,247	—	304,247	235,586	—	235,586
<b>Total Expenditure</b>		<b>8,576,522</b>	<b>52,630</b>	<b>8,629,152</b>	8,197,010	57,787	8,254,797
<b>Net movement in funds</b>		<b>76,722</b>	<b>—</b>	<b>76,722</b>	41,058	<b>—</b>	41,058
<b>Reconciliation of Funds:</b>							
Total funds brought forward		252,161	—	252,161	211,103	—	211,103
<b>Total funds carried forward</b>	14	<b>328,883</b>	<b>—</b>	<b>328,883</b>	252,161	<b>—</b>	252,161

There are no other recognised gains or losses other than those listed above.

All income and expenditure derives from continuing activities.

The notes on pages 66 to 84 form part of these financial statements.



# Company Balance Sheet

As at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	11	4,207	5,609
<b>Current Assets</b>			
Debtors	12	717,764	706,778
Cash at bank and in hand		69,438	149,030
		<b>787,202</b>	855,808
<b>Creditors: Amounts falling due within one year</b>	13	<b>(488,274)</b>	(647,490)
<b>Net Current Assets</b>		<b>298,928</b>	208,318
<b>Net Assets</b>		<b>303,135</b>	213,927
<b>Funds of the Charity:</b>			
Restricted funds	14	303,135	213,927
Unrestricted funds	14	—	—
<b>Total Charity Funds</b>		<b>303,135</b>	213,927

The notes on pages 66 to 84 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Directors and signed on its behalf by:

**Tony McPoland**  
Director

**Nicholas Quigley**  
Director

Date: 16th April 2019

# Consolidated Balance Sheet

As at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	11	76,170	43,843
<b>Current Assets</b>			
Debtors	12	756,722	750,209
Cash at bank and in hand		141,310	214,736
		<b>898,032</b>	964,945
<b>Creditors: Amounts falling due within one year</b>	13	<b>(645,319)</b>	(756,627)
<b>Net Current Assets</b>		<b>252,713</b>	208,318
<b>Net Assets</b>		<b>328,883</b>	252,161
<b>Funds of the Charity:</b>			
Restricted funds	14	328,883	252,161
Unrestricted funds	14	—	—
<b>Total Charity Funds</b>		<b>328,883</b>	252,161

The notes on pages 66 to 84 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Directors and signed on its behalf by:

**Tony McPoland**  
Director

**Nicholas Quigley**  
Director

Date: 16th April 2019



# Company Statement of Cash Flows

For the Financial Year Ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Net cash (used in)/ provided by operating activities	15	(84,592)	64,023
<b>Cash flows from investing activities</b>			
Proceeds from the sale of fixed assets		5,000	—
Purchase of fixed assets		—	(7,011)
<b>Net cash provided by/(used in) investing</b>		<b>5,000</b>	<b>(7,011)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(79,592)</b>	<b>57,012</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>149,030</b>	<b>92,018</b>
<b>Cash and cash equivalents at end of financial year</b>		<b>69,438</b>	<b>149,030</b>

# Consolidated Statement of Cash Flows

For the Financial Year Ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Net cash (used in)/ provided by operating activities	15	(28,910)	94,902
<b>Cash flows from investing activities</b>			
Proceeds from the sale of fixed assets		5,000	—
Purchase of fixed assets	11	(49,516)	(25,449)
<b>Net cash used in investing</b>		<b>(44,516)</b>	<b>(25,449)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(73,426)</b>	<b>69,453</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>214,736</b>	<b>145,283</b>
<b>Cash and cash equivalents at end of financial year</b>		<b>141,310</b>	<b>214,736</b>





# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 1. Accounting Policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and the preceding year.

### General Information

The Children's Sunshine Home is a public benefit entity incorporated in Ireland under the Companies Act 2014. The address of the registered office is Leopardstown Road, Foxrock, Dublin 18.

The objectives of the company are charitable in nature and it has been granted charitable tax exemption by the Revenue Commissioners (Charity number CHY 2633) and is registered with the Charities Regulatory Authority (CRA number 20003289). The nature of the company's operations and its principal activities are set out in the Directors' Report.

The company is limited by guarantee and has no share capital. In accordance with Section 1180(8) of the Companies Act 2014, the company is exempt from including the word "Limited" in its name.

### Basis of Preparation

The financial statements have been prepared on an accruals basis, in accordance with the historical cost convention and in accordance with the formats provided for in the Charities SORP (Statement of Recommended Practice) (FRS 102), which has been recognised as best practice for financial reporting by charities in Ireland 'Accounting and Reporting by Charities' and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

The financial statements are presented in euro.

### Statement of Compliance

The Children's Sunshine Home has adopted Irish and UK Generally Accepted Accounting Principles (GAAP), FRS 102, in accordance with accounting standards issued by the Financial Reporting Council. The financial statements have also been prepared in accordance with the Charities SORP (Statement of Recommended Practice) (FRS 102) 'Accounting and Reporting by Charities'.

### Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the company and its subsidiary undertaking for the financial year ended 31 December 2018. CSH Childcare Services is accounted for as a subsidiary of The Children's Sunshine Home who controls the composition of its Board of Directors.

### Going Concern

The financial statements have been prepared on the going concern basis.

In assessing that the financial statements are prepared on a going concern basis, the directors have given due consideration to further cost savings, value improvement initiatives and fundraising initiatives. In addition, there are regular discussions with the Health Service Executive (HSE) regarding the level of funding being provided to The Children's Sunshine Home and also funding for CSH Childcare Services.

The company is dependent on the HSE to provide adequate funding to enable it to fund its services. The HSE has not given any indication that it will withdraw its financial support from the company for the foreseeable future and has continued to provide funding for 2019. The HSE has indicated that funding will be available during 2019 at a similar level to that of 2018.

The company's subsidiary, CSH Childcare Services is entirely dependent on voluntary contributions from The Children's Sunshine Home Trust, for the continued funding of the hospice service. The Trustees have advised the Board that they intend to continue to support the service for the foreseeable future.

### Income Recognition

Income is recognised in the Statement of Financial Activities in accordance with SORP rules which is based on three criteria being met which are entitlement, measurement and probability.

- i The Revenue Grant received and receivable from the HSE is accounted for on the basis of the allocated amount notified by the HSE for that financial year.
- ii Funding received from the Children's Sunshine Home Trust is recognised when received.
- iii Hospital Services Maintenance income comprises income from patients directly, and from the HSE, and is recognised at the time the service is provided.
- iv Superannuation contributions from staff are recognised when the deduction is made.
- v Gifts in Kind which are received from donors and used in the service are included in the financial statements in the period in which they are received or when the service is performed. They are valued at the cost the company would be reasonably expected to pay in an arm's length transaction and accounted for at valuation. In accordance with Charities SORP (Statement of Recommended Practice) (FRS 102), volunteer time is not recognised in the financial statements.
- vi Capital Grants received are recognised as restricted income in the financial year and the depreciation on the related capital asset is charged against the restricted capital fund.
- vii Revenue Grants received are recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- viii Income from all other sources is recognised when received.

### Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs incurred in undertaking the various activities which are performed for the benefit of The Children's Sunshine Home's beneficiaries including those support costs and costs relating to the charity apportioned to charitable activities.

### Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The basis on which support costs have been allocated is set out in note 6.

Governance costs are defined as costs related to the general running of The Children's Sunshine Home as an entity as opposed to the direct management functions inherent in generating funds, and includes audit and accountancy, legal and professional fees.



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## Funds of the Charity

All transactions of the company have been recorded and reported as income into or expenditure from funds of the charity which are designated as 'restricted' or 'unrestricted'.

### Restricted Funds

Income is restricted where by the donor or grant making institution has specified that it must be used for a particular purpose or where it has been raised for a particular purpose. All other income is treated as unrestricted. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or grant making institution.

### Unrestricted Funds

All other income is treated as unrestricted. Unrestricted funds represent amounts which are expendable at the discretion of the Board of Directors in furtherance of the objectives of the charity.

## Foreign Currency

The functional currency of The Children's Sunshine Home is considered to be euro (€) because that is the currency of the primary economic environment in which the company operates.

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

## Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Motor Vehicles — 5 years

Equipment — 5 years

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

## Impairment of Assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities as described below.

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

## Financial Investments

Investments are recorded at cost less provision for impairments in value.

## Financial Instruments

The company only holds basic financial instruments and has chosen to adopt Section 11 of FRS102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

## Financial Assets and Liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial assets expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise the ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

## Taxation

Both the company and its subsidiary have been granted charitable tax exempt status by the Revenue Commissioners and therefore no provision for Corporation tax is required.

The Children's Sunshine Home: CHY number 2633

CSH Childcare Services: CHY number 20245

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## Pensions

### Defined Benefit Schemes

The company operates a defined benefit pension scheme in respect of employees eligible for inclusion under the Nominated Health Agencies Superannuation Scheme (NHASS) operated by the HSE. The scheme is administered and funded by the Department of Health and Children. The company acts as an agent in the operation of the scheme and does not contribute financially to the scheme.

Contributions are received from eligible employees only. By agreement with the HSE and the Department of Health and Children, pension contributions received may be offset against pension payments made and the surplus or deficit each financial year forms part of the funding for the company.

Costs arising from the payment of entitlements under the scheme as well as refunds to former employees are treated as expenses in the financial statements. The directors are of the understanding that the company has no responsibility for any liability that falls due as a result of any potential under-funding of the scheme. Refunds of contributions paid are charged to the income and expenditure account when notification is received from the Department of Health and Children to make a payment to an employee who is leaving the scheme.

No provision has been made in respect of the accrued benefits payable to current or former employees (see note 17, 'Pension Commitments').

The Public Service (Single Scheme and Other Provisions) Act 2012 introduced the new Single Public Service Pension Scheme ('SPSPS') which commenced with effect from 1 January 2013. All new staff members to the company, who are new entrants to the Public Sector, on or after 1st January 2013 are members of the Single Scheme. In line with the guidance of this scheme, all employee contributions are paid over to the State pension account and not included in the Statement of Financial Activities. The Department of Public Expenditure and Reform ('DPER') is responsible for the SPSPS and under the Public Service Pensions (Single Scheme and Other Provisions) Act 2012, Section 44(1) (b), payments arising under this Single Scheme to retiring employees shall be paid from funds provided by the Oireachtas for that purpose.

### Defined Contribution Scheme

The subsidiary company, CSH Childcare Services, has established a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The annual contributions payable are charged to the Statement of Financial Activities (see note 17, 'Pension Commitments').

## 2. Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

### Critical Judgements in Applying the Company's Accounting Policies

The following are the critical judgements that the directors have made in the process of applying the accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

#### (i) Pensions

Certain employees participate in the Nominated Health Agencies Superannuation Scheme (NHASS) operated by the HSE. The NHASS is a scheme which is administered and funded by the Minister for Health and Children. In the judgement of the directors, the funds required to pay current pension liabilities, under the NHASS, as they arise will continue to be provided by the Department of Health and Children. Therefore, they believe that it is not necessary for the financial statements to make provision for the net assets/liabilities at the balance sheet date in respect of pension entitlements accrued to that date by the employees of the company, nor the disclosure requirements of the Charities SORP (Statement of Recommended Practice) (FRS 102). See note 17 for further details.

## 3. Donations and Legacies

### Company

The company was not in receipt of any income from donation and legacies in either the financial year or the preceding year.

### Group

	2018 Restricted €	2018 Unrestricted €	2018 Total €	2017 Total €
Funding from the Children's Sunshine Home Trust	4,029,782	—	4,029,782	3,612,885
Value of gifts in kind received	304,247	—	304,247	235,586
Capital Grant (note 9)	—	—	—	18,438
	4,334,029	—	4,334,029	3,866,909

All income arises from monies received in the Republic of Ireland.



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 4. Charitable Activities

### Company

	2018 Restricted €	2018 Unrestricted €	2018 Total €	2017 Total €
HSE Revenue Grant	3,710,608	—	3,710,608	3,681,161
Hospital services maintenance income	388,071	—	388,071	485,606
Superannuation deductions	199,072	—	199,072	204,392
	<b>4,297,751</b>	<b>—</b>	<b>4,297,751</b>	4,371,159

### Group

	2018 Restricted €	2018 Unrestricted €	2018 Total €	2017 Total €
HSE Revenue Grant	3,710,608	—	3,710,608	3,681,161
Hospital services maintenance income	388,071	—	388,071	485,606
Superannuation deductions	199,072	—	199,072	204,392
	<b>4,297,751</b>	<b>—</b>	<b>4,297,751</b>	4,371,159

## 5. Other Trading Activities

### Company

	2018 Restricted €	2018 Unrestricted €	2018 Total €	2017 Total €
Canteen Receipts	—	28,872	28,872	33,270
Miscellaneous income	5,052	—	5,052	—
	<b>5,052</b>	<b>28,872</b>	<b>33,924</b>	33,270

### Group

	2018 Restricted €	2018 Unrestricted €	2018 Total €	2017 Total €
Canteen Receipts	—	52,630	52,630	57,787
Miscellaneous income	21,464	—	21,464	—
	<b>21,464</b>	<b>52,630</b>	<b>74,094</b>	57,787

## 6. Expenditure on Charitable Activities

### Company

	Direct Care Pay Costs €	Support Costs €	2018 Total €
<b>Activity:</b>			
Adult Disability Services	898,077	490,312	1,388,389
Children's Disability Services	843,796	708,341	1,552,137
Children's Palliative Care	1,128,842	173,099	1,301,941
	<b>2,870,715</b>	<b>1,371,752</b>	<b>4,242,467</b>

### Analysis of Support Costs

	Adult Disability Service €	Children's Disability Service €	Children's Palliative Care €	2018 Total €
<b>Pay Costs:</b>				
Management and Administration Pay	70,399	140,798	155,364	366,561
Support Pay	43,658	88,639	17,735	150,032
Retired employees	46,247	93,895	—	140,142
<b>Non-Pay Costs:</b>				
Governance and Overhead Costs	178,388	208,119	—	386,507
Drugs and Medical Equipment	42,665	49,776	—	92,441
Catering and Catering Supplies	76,422	89,159	—	165,581
Education and Training	9,928	11,582	—	21,510
Maintenance	21,958	25,618	—	47,576
Depreciation	647	755	—	1,402
	<b>490,312</b>	<b>708,341</b>	<b>173,099</b>	<b>1,371,752</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 6. Expenditure on Charitable Activities (contd)

### Company

	Direct Care Pay Costs €	Support Costs €	2017 Total €
<b>Activity:</b>			
Adult Disability Services	772,023	605,325	1,377,348
Children's Disability Services	993,250	848,605	1,841,855
Children's Palliative Care	977,449	176,359	1,153,808
	<b>2,742,722</b>	<b>1,630,289</b>	<b>4,373,011</b>

### Analysis of Support Costs

	Adult Disability Service €	Children's Disability Service €	Children's Palliative Care €	2017 Total €
<b>Pay Costs:</b>				
Management and Administration Pay	86,954	173,908	176,123	436,985
Support Pay*	46,107	93,613	—	139,720
Retired employees	46,533	94,476	—	141,009
<b>Non-Pay Costs:</b>				
Governance and Overhead Costs*	244,689	282,541	—	527,230
Drugs and Medical Equipment	66,193	77,224	—	143,417
Catering and Catering Supplies*	76,194	81,746	236	158,176
Education and Training	13,929	16,250	—	30,179
Maintenance	24,079	28,092	—	52,171
Depreciation	647	755	—	1,402
	<b>605,325</b>	<b>848,605</b>	<b>176,359</b>	<b>1,630,289</b>

\*Prior year figures have been re-classified on the same basis as those applying in the current year.

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

## 6. Expenditure on Charitable Activities (contd)

### Group

	Direct Care Pay Costs €	Support Costs €	2018 Total €
Adult Disability Services	<b>1,013,218</b>	<b>649,528</b>	<b>1,662,746</b>
Children's Disability Services	<b>901,767</b>	<b>1,005,004</b>	<b>1,906,771</b>
Children's Palliative Care	<b>2,659,306</b>	<b>2,096,082</b>	<b>4,755,388</b>
	<b>4,574,291</b>	<b>3,750,614</b>	<b>8,324,905</b>

### Analysis of Support Costs

	Adult Disability Service €	Children's Disability Service €	Children's Palliative Care €	2018 Total €
<b>Pay Costs:</b>				
Management and Administration Pay	<b>229,615</b>	<b>437,461</b>	<b>1,271,970</b>	<b>1,939,046</b>
Support Pay	<b>43,658</b>	<b>88,639</b>	<b>17,735</b>	<b>150,032</b>
Retired employees	<b>46,247</b>	<b>93,895</b>	<b>-</b>	<b>140,142</b>
<b>Non-Pay Costs:</b>				
Governance and Overhead Costs	<b>178,387</b>	<b>208,119</b>	<b>511,859</b>	<b>898,365</b>
Drugs and Medical Equipment	<b>42,666</b>	<b>49,776</b>	<b>39,717</b>	<b>132,159</b>
Catering and Catering Supplies	<b>76,422</b>	<b>89,159</b>	<b>138,720</b>	<b>304,301</b>
Education and Training	<b>9,928</b>	<b>11,582</b>	<b>32,525</b>	<b>54,035</b>
Maintenance	<b>21,958</b>	<b>25,618</b>	<b>67,769</b>	<b>115,345</b>
Depreciation	<b>647</b>	<b>755</b>	<b>15,787</b>	<b>17,189</b>
	<b>649,528</b>	<b>1,005,004</b>	<b>2,096,082</b>	<b>3,750,614</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 6. Expenditure on Charitable Activities (contd)

Group	Direct Care Pay Costs €	Support Costs €	2017 Total €
Adult Disability Services	936,224	742,141	1,678,365
Children's Disability Services	1,100,018	1,107,028	2,207,046
Children's Palliative Care	2,412,945	1,720,855	4,133,800
	<b>4,449,187</b>	<b>3,570,024</b>	<b>8,019,211</b>

### Analysis of Support Costs

	Adult Disability Service €	Children's Disability Service €	Children's Palliative Care €	2017 Total €
<b>Pay Costs:</b>				
Management and Administration Pay*	222,968	433,133	1,106,985	1,763,085
Support Pay*	46,107	93,613	—	139,720
Retired employees	46,533	94,476	—	141,009
<b>Non-Pay Costs:</b>				
Governance and Overhead Costs	244,691	282,541	361,838	889,070
Drugs and Medical Equipment	66,993	76,424	63,924	207,341
Catering and Catering Supplies*	76,194	81,745	126,984	284,926
Education and Training	13,929	16,250	34,776	64,955
Maintenance*	24,079	28,092	17,551	69,722
Depreciation	647	755	8,798	10,200
	<b>741,141</b>	<b>1,107,028</b>	<b>1,720,855</b>	<b>3,570,024</b>

\*Prior year figures have been re-classified on the same basis as those applying in the current year.

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

## 7. Employees and Directors

The average number of persons employed by the Group in the financial year was 145 (2017: 146) and is analysed into the following categories:

Company	2018 No.	2017 No.
Management and administration	6	8
Clinical	56	56
Support	4	4
Fundraising	—	—
Pensioners	15	15
	<b>81</b>	<b>83</b>

Group	2018 No.	2017 No.
Management and administration	23	21
Clinical	92	95
Support	4	4
Fundraising	11	11
Pensioners	15	15
	<b>145</b>	<b>146</b>

### Staff costs comprise:

Company	2018 €	2017 €
Wages and salaries	3,028,043	3,022,779
Social welfare costs	359,265	296,648
Pensioners	140,142	141,009
	<b>3,527,450</b>	<b>3,460,436</b>

Group	2018 €	2017 €
Wages and salaries	5,837,427	5,647,392
Social welfare costs	647,992	561,080
Retirement benefit costs	177,950	143,520
Pensioners	140,142	141,009
	<b>6,803,511</b>	<b>6,493,001</b>

Staff costs stated above were treated as an expense of the company in the financial year. No amount was capitalised into assets.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 7. Employees and Directors (contd)

### Key management compensation

Key management includes directors and members of the executive team. The total remuneration for key management personnel including employer pension contributions and employer's PRSI for the financial year is shown below.

	2018 €	2017 €
Directors	—	—
Executive team	812,535	782,717
<b>Total key management compensation</b>	<b>812,535</b>	<b>782,717</b>

There are no emoluments paid to the directors in either year.

The CEO received a salary of €84,928 plus a pension contribution in 2018.

### Employee benefits exceeding €60,000

The number of employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears and excluding employer PRSI, employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards are as follows:

Company	2018 No.	2017* No.
Between €60,001 and €70,000	9	9
Between €70,001 and €80,000	2	—
Between €80,001 and €90,000	—	—
Between €90,001 and €100,000	—	1
	<b>11</b>	<b>10</b>

Group	2018 No.	2017* No.
Between €60,001 and €70,000	12	10
Between €70,001 and €80,000	4	3
Between €80,001 and €90,000	3	1
Between €90,001 and €100,000	—	1
	<b>19</b>	<b>15</b>

\*Prior year figures have been re-classified on the same basis as those applying in the current year.

## 8. Net Income

	2018 €	2017 €
The net income for the financial year is stated after charging the following:		
Directors' remuneration	—	—
Depreciation (note 11)	17,189	10,200
Auditor's remuneration for audit of financial statements	12,080	29,454

## 9. Capital Grants

### Group

	2018 €	2017 €
At 1 January 2018	38,234	28,594
Received during the financial year	—	18,438
Depreciation	(12,486)	(8,798)
	<b>25,748</b>	<b>38,234</b>

## 10. Financial Asset

### Company

The company's financial asset comprises its investment in CSH Childcare Services, a company limited by guarantee not having a share capital, incorporated on 13 October 2011. CSH Childcare Services is accounted for as a subsidiary undertaking as the Board of The Children's Sunshine Home has the power to appoint and control the Board of CSH Childcare Services.

Details in respect of CSH Childcare Services are set out below:

Name of registered office	Country of Incorporation	Principal Activity
CSH Childcare Services	Ireland	Operation of a Children's Hospice

	2018 €	2017 €
<b>Results for the year</b>		
Net movement in funds (after depreciation)	(12,486)	9,640
Net assets	25,748	38,234



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 11. Fixed Assets

### Group and Company

	CSH Childcare Services (Subsidiary) Motor Vehicles €	Children's Sunshine Home (Company) Equipment €	Group Total €
<b>Cost:</b>			
At 1 January 2018	62,429	7,011	69,440
Additions	49,516	-	49,516
<b>At 31 December 2018</b>	<b>111,945</b>	<b>7,011</b>	<b>118,956</b>

### Depreciation:

At 1 January 2018	24,195	1,402	25,597
Charge for financial year	15,787	1,402	17,189
<b>At 31 December 2018</b>	<b>39,982</b>	<b>2,804</b>	<b>42,786</b>

<b>Net Book Value: At 31 December 2018</b>	<b>71,963</b>	<b>4,207</b>	<b>76,170</b>
Net Book Value: At 31 December 2017	38,234	5,609	43,843

Included in cost at 1 January 2018, is an amount of €18,438 which relates to motor vehicles which were donated to the organisation in the prior year. These were capitalised in the financial statements at that time at market value (note 9).

The campus land and buildings remain outside of the company in the ownership of The Children's Sunshine Home Trust.

## 12. Debtors

Amounts falling due within one year:

	Group 2018 €	Group 2017 €	Company 2018 €	Company 2017 €
HSE	187,683	188,649	187,683	188,649
The Children's Sunshine Home Trust	456,997	514,433	442,144	493,250
Prepayments	61,232	9,718	61,232	9,718
Debtors	50,810	37,409	26,705	15,161
	<b>756,722</b>	<b>750,209</b>	<b>717,764</b>	<b>706,778</b>

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is 30 days. Trade debtors are shown net of impairment in respect of doubtful debts.

## 13. Creditors

Amounts falling due within one year:

	Group 2018 €	Group 2017 €	Company 2018 €	Company 2017 €
Trade creditors	122,040	310,829	122,040	310,829
Accruals	362,748	299,348	284,059	260,344
PAYE / PRSI	160,531	146,450	82,175	76,317
CSH Childcare Services	—	—	—	—
	<b>645,319</b>	<b>756,627</b>	<b>488,274</b>	<b>647,490</b>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date. The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

## 14. Funds of the Charity

### Company

	Opening balance 1 January 2018	Income 2018	Expenditure 2018	Closing balance 31 December 2018
<b>Restricted</b>				
Adult Disability Services	192,321	1,861,488	(1,375,064)	678,745
Children's Disability Services	21,606	2,441,315	(1,536,590)	926,331
Children's Palliative Care	—	—	(1,301,941)	(1,301,941)
	<b>213,927</b>	<b>4,302,803</b>	<b>(4,213,595)</b>	<b>303,135</b>
<b>Unrestricted</b>				
General fund	—	28,872	(28,872)	—
<b>Total</b>	<b>213,927</b>	<b>4,331,675</b>	<b>(4,242,467)</b>	<b>303,135</b>

The Service Level Agreement contracted with the HSE is for the provision of services to persons with a disability. While the utilisation of those funds for the operation of the Hospice Service is outside the scope of the agreement, the HSE has acknowledged that due to the essential nature of the hospice service, some of the nursing and direct care disability resources were applied to support that service. The HSE have indicated their commitment to assisting in identifying and securing a more sustainable source of funding for the hospice service.

# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 14. Funds of the Charity (contd)

Group	Opening balance 1 January 2018	Income 2018	Expenditure 2018	Closing balance 31 December 2018
<b>Restricted</b>				
Adult Disability Services	192,321	1,861,488	(1,649,421)	404,388
Children's Disability Services	21,606	2,441,315	(1,891,224)	571,697
Children's Palliative Care	—	4,046,194	(4,719,144)	(672,950)
Gifts in kind	—	304,247	(304,247)	—
Capital grant (note 9)	38,234	—	(12,486)	25,748
	<b>252,161</b>	<b>8,653,244</b>	<b>(8,576,522)</b>	<b>328,883</b>
<b>Unrestricted</b>				
General fund	—	52,630	(52,630)	—
<b>Total</b>	<b>252,161</b>	<b>8,705,874</b>	<b>(8,629,152)</b>	<b>328,883</b>

## 15. Note to the Statement of Cash Flows

Company	2018 €	2017 €
<b>Net income for the reporting period</b>	<b>89,208</b>	31,418
<b>Adjustments for:</b>		
Depreciation	<b>1,402</b>	1,402
(Profit)/ loss on fixed assets	<b>(5,000)</b>	—
Increase in debtors	<b>(10,986)</b>	(146,247)
(Decrease)/increase in creditors (falling due within one year)	<b>(159,216)</b>	177,450
Net cash (used in)/ provided by operating activities	<b>(84,592)</b>	64,023
<b>Group</b>		
	<b>2018 €</b>	<b>2017 €</b>
<b>Net income for the reporting period</b>	<b>76,722</b>	41,058
<b>Adjustments for:</b>		
Depreciation	<b>17,189</b>	10,200
(Profit)/ loss on fixed assets	<b>(5,000)</b>	—
Increase in debtors	<b>(6,513)</b>	(138,160)
(Decrease)/increase in creditors (falling due within one year)	<b>(111,308)</b>	181,804
Net cash (used in)/ provided by operating activities	<b>(28,910)</b>	94,902

## 16. Contingent Liability

A contingent liability of €385,849 (2017: €424,434) exists in respect of the Pobal Grant which becomes repayable if certain conditions, as set out in the agreements, are not adhered to. The most significant of these conditions relates to cessation of services by The Children's Sunshine Home. The services must be maintained and protected for a period of at least seventeen years after the date of payment of the grant, failing which all grant monies or part thereof may be repayable. The contingency period reduces each year by 1/17 of the total amount received. The total amount of the grant and the related expenditure has been credited and debited, respectively, to the income and expenditure account in the year of receipt.

## 17. Pension Commitments

Defined benefit scheme

The financial statements do not include pension liabilities and assets to those staff who are members of the Nominated Health Agencies Superannuation Scheme (NHASS), operated by the Department of Health and Children, as required by Financial Reporting standard 102, 'Employee Benefits' (FRS102). The majority of staff members employed by the Children's Sunshine Home are members of the NHASS scheme which the directors believe to be underwritten by the Minister for Health and Children.

By agreement with the HSE and the Department of Health and Children the pension contributions received may be offset against pension payments made and the surplus or deficit of contributions each financial year forms part of the funding of the company. The directors are of the understanding that the company has no responsibility for any liability that falls due as a result of any potential underfunding of the Scheme.

For the financial year ended 31 December 2018 €199,072 (2017: €204,392) was retained and treated as income and €140,142 (2017: €141,009) was paid to pensioners.

Defined contribution scheme

The subsidiary company operates a contributory defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The contributions charged to the Statement of Financial Activities by the company during the financial year amounted to €177,950 (2017: €143,520). There was no amounts payable at financial year end (2017: €Nil).



# Notes to the Consolidated Financial Statements

For the financial year ended 31 December 2018

## 18. Related Party Transactions

The Children's Sunshine Home Trust (the 'Trust') was established to support the development of facilities at The Children's Sunshine Home and subsequently CSH Childcare Services.

In order to meet the demand for the level of services provided by the Group, financial support for the provision of the hospice services is provided by the Trust with the support of donors and volunteers.

The four Trustees of the Trust are also directors of The Children's Sunshine Home and CSH Childcare Services. They have no beneficial interest in either of the companies, and receive no remuneration.

In 2018, the Trust transferred net funds of €4,029,782 (2017: €3,612,885) to CSH Childcare Services.

CSH Childcare Services is a wholly owned subsidiary of The Children's Sunshine Home and during the financial year funds are initially transferred to The Children's Sunshine Home for CSH Childcare Services.

During the financial year funds are initially transferred to The Children's Sunshine Home for CSH Childcare Services. Balances at the year-end represent expenses paid or payable by the Trust not yet transferred to CSH Childcare Services. The amount due to CSH Childcare Services from the Trust was €14,853 (2017: €21,183), and the amount due to The Children's Sunshine Home was €442,145 (2017: €493,250).

## 19. Financial Instruments

	Group 2018 €	Group 2017 €	Company 2018 €	Company 2017 €
<b>Financial assets</b>				
<i>Measured as undiscounted amounts receivable</i>				
HSE (note 12)	<b>187,683</b>	188,649	<b>187,683</b>	188,649
The Children's Sunshine Home Trust (note 12)	<b>456,997</b>	514,433	<b>442,145</b>	493,250
Debtors (note 12)	<b>50,810</b>	37,409	<b>26,705</b>	15,161
	<b>695,490</b>	740,491	<b>656,533</b>	697,060
<b>Financial Liabilities</b>				
<i>Measured and undiscounted amounts payable</i>				
Trade creditors (note 13)	<b>122,040</b>	310,829	<b>122,040</b>	310,829

## 20. Post Balance Sheet Events

No circumstances have arisen or events occurred, between the balance sheet date and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

## 21. Approval of the Financial Statements

The financial statements were approved by the Board of Directors on 16th April 2019.



**LauraLynn** Ireland's Children's Hospice  
Leopardstown Road, Foxrock, Dublin 18.

**T** 01 289 3151

**E** [info@lauralynn.ie](mailto:info@lauralynn.ie)

**www.lauralynn.ie**

Registered Charity No. 20154844

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