Ombudsman for Children's Office

FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Ombudsman for Children's Office

Contents

General Information
For the year ended 31 December 2025

Ombudsman for Children	Dr. Niall Muldoon
Head Office	Millennium House 52-56 Great Strand Street Dublin 1
Telephone	01-8656800
Website	www.oco.ie
Email	oco@oco.ie
Auditor	The Comptroller and Auditor General 3A Mayor Street Upper Dublin 1 Ireland
Accountants	S&W Partners Accounting, Tax & Advisory Services (Ireland) Limited Paramount Court Corrig Road Sandyford Business Park Dublin 18
Bankers	Danske Bank 7th Floor, The Shipping Office 20-26 Sir John Rogerson's Quay Dublin 2
Solicitors	Ronan Daly Jermyn Solicitors 2 Park Place City Gate Park Mahon Point Cork

Governance Statement and Ombudsman for Children's Report
financial year ended 31 December 2025

Governance

The Ombudsman for Children's Office was established under the Ombudsman for Children Act 2002. The functions of the Ombudsman for Children are set out in section 6, 7, 8 and 9 of this Act. The Ombudsman for Children is accountable to the Minister for Children, Disability, and Equality and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The matters reserved for decision of the Ombudsman for Children are in line with those typically reserved for a Board. During 2025, the Ombudsman for Children and the Senior Management Team were operating in accordance with the strategic goals set out within the Ombudsman for Children's Office Strategic Plan 2025-2027. The regular day-to-day management, control and direction of the Ombudsman for Children's Office is the responsibility of the Ombudsman for Children and the Senior Management Team. The Ombudsman for Children ensures that the Senior Management Team has a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise.

Ombudsman for Children Responsibilities

Section 17 of the Ombudsman for Children Act 2002 requires the Ombudsman for Children to keep, in such form as may be approved by the Minister for Children, Disability, and Equality with consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, all proper and usual accounts of money received and expended by the Ombudsman for Children's Office.

In preparing these financial statements, the Ombudsman for Children is required to:

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

The Ombudsman for Children is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, the Ombudsman for Children's Office financial position and enables the Ombudsman for Children's Office to ensure that the financial statements comply with section 17 of the Ombudsman for Children Act 2002. The maintenance and integrity of the corporate and financial information on the Ombudsman for Children's Office's website is the responsibility of the Ombudsman for Children.

The Ombudsman for Children is responsible for approving the annual plan and budget. An evaluation of the performance of the Office by reference to the annual business plan and budget was carried out twice during 2025.

The Ombudsman for Children is also responsible for safeguarding the Ombudsman for Children's Office assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Ombudsman for Children considers that the financial statements of Ombudsman for Children's Office give a true and fair view of the financial performance and the financial position of Ombudsman for Children's Office at 31 December 2025.

Governance Statement and Ombudsman for Children's Report (continued)

Ombudsman for Children's Office Structure

Dr Niall Muldoon was appointed Ombudsman for Children on 17th February 2015 by President Michael D. Higgins following a public independent recruitment process and was re-appointed for a second six-year term by President Michael D Higgins on 17th February 2021.

The Ombudsman for Children has established an Audit and Risk Committee. The role of the Audit and Risk Committee (ARC) is to support the Ombudsman for Children in relation to his responsibilities for risk, management, internal controls, governance, and associated assurance. The ARC is independent from the financial management of the Office. In particular, the Committee ensures that the internal control systems, including internal and external audit activities are monitored actively and independently. The ARC reports to the Ombudsman for Children formally in writing at least once a year.

The Audit and Risk Committee comprises of five independent members. The members of the Audit and Risk Committee are: Mary Griffin (Chairperson), Dr StJohn O'Connor, Tim Maverley, Lisa Conlon, and Dr Yvonne Quinn. The ARC met four times in 2025. The ARC undertake an annual self-assessment of performance in Quarter 1 each year and arrange for periodic external assessments of performance.

Schedule of Attendance, Fees, and Expenses

A schedule of attendance at the Audit and Risk Committee meetings for 2025 is set out below including the fees and expenses received by each member:

Committee Member	Audit & Risk Committee	Fees 2025 €	Expenses 2025 €
Mary Griffin	4	-	-
Dr StJohn O'Connor	4	-	-
Tim Maverley	3	-	-
Lisa Conlon	4	-	-
Dr Yvonne Quinn	4	-	-
		-	-

Key Personnel Changes
One member of the Senior Management Team (Head of Communications) resigned in December 2025 and a recruitment process is now underway.

Gender Balance
As at 31 December 2025, the ARC had 3 (60%) female and 2 (40%) male members. The ARC gender balance is therefore in line with the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

The gender representation for the Ombudsman and Senior Management Team is 4 (67%) female and 2 (33%) male.

Governance Statement and Ombudsman for Children's Report (continued)

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

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

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are disclosed in Note 4 .2 to the financial statements.

Consultancy Costs

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

	2025 €	2024 €
Legal advice (incl. data protection)	40,485	66,682
Internal audit	25,523	18,450
Other Professional fees	125,483	54,180
Organisational Development and Strategy	16,637	61,455
Total consultancy costs	**208,128**	**200,767**
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	208,128	200,767
Total	**208,128**	**200,767**

Legal Costs and Settlements

There were no legal settlements in 2025.

Governance Statement and Ombudsman for Children's Report (continued)

Travel and Subsistence Expenditure

	2025	2024
	€	€
Domestic		
- Ombudsman for Children*	2,868	7,036
- Employees	16,665	20,781
International		
- Ombudsman for Children*	5,329	5,419
- Employees	14,105	16,539
Total	**38,967**	**49,775**

* Includes travel and subsistence of €3,562 paid directly to the Ombudsman for Children in 2025 to refund expenditure incurred (2024: €6,459). The balance of €4,635 (2024: €5,996) relates to travel and subsistence expenditure paid on behalf of the Ombudsman for Children.

Hospitality Expenditure

The Statement of Income and Expenditure includes the following hospitality expenditure:

	2025	2024
	€	€
Staff / Committee hospitality	7,750	9,350
Client / Volunteer hospitality	2,219	1,711
Total	**9,969**	**11,061**

Statement of Compliance

Ombudsman for Children's Office has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

<u>- Provisions in relation to role of the Board, role of the Chairperson and role of Board members</u>
The stewardship structure of the Ombudsman for Children's Office is atypical. There is no Board structure. The Ombudsman for Children undertakes the collective role of a Board and of an accounting officer. Therefore, in addition to performing his duties as a "Board", the Ombudsman for Children also performs executive functions.

Niall Muldoon

Dr. Niall Muldoon
Ombudsman for Children

Date: 26 June 2026

Ombudsman for Children’s Office

Statement on Internal Control
financial year ended 31 December 2025

Scope of Responsibility

I acknowledge my responsibility for ensuring that an effective system of Internal Control is maintained and operated.

Purpose of the System of Internal Control

The system of Internal Control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material error or other irregularities are either prevented or would be detected on a timely basis.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has been in place in the Ombudsman for Children's Office for the year ended 2025 and up to the date of approval of the financial statements.

Control Environment
The following steps have been taken to ensure an appropriate control environment:
- decisions on expenditure rest with the Ombudsman for Children and Senior Management Team as appropriate;
- management responsibilities are clearly assigned, with corresponding accountability.
- internal reporting relationships are clearly assigned and there is adequate segregation of duties.

Capacity to Handle Risk

The Ombudsman for Children's Office has established an Audit and Risk Committee (ARC) comprising of five external members with suitable and varied skills and expertise. The Committee's Terms of Reference are in accordance with the Code of Practice for the Governance of State Bodies (revised 2016), which includes oversight on financial reporting, external and internal audits, risk management, and internal controls. The ARC met four times in 2025.

Compliance with control procedures is monitored by the internal audit function that operates in accordance with the framework for the application of best practice as set out in the Code of Practice for the Governance of State Bodies, 2016. The work of internal audit is informed by analysis of the risk to which OCO is exposed.

The internal audit function has been outsourced to a firm of qualified internal auditors. Reports of the internal auditor are examined by the Audit and Risk Committee and the Ombudsman for Children; Recommendations are reviewed and implemented where appropriate.

The OCO has developed a risk management policy which sets out the risk appetite and risk management processes in place and details the roles and responsibilities of staff in relation to risk. The Senior Management Team work within the risk management policy and alert the Ombudsman for Children on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Ombudsman for Children's Office has established and implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

Statement of Internal Control (continued)

A risk register is in place which identifies the key risks facing the Ombudsman for Children's Office and these have been identified, evaluated, and graded according to their significance. The risk register further details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

The risk register is reviewed, updated, and presented to the Senior Management Team and to the Audit and Risk Committee.

Risk Management is a standing agenda item at all Audit and Risk Committee meetings. All monthly Senior Management Team meetings include a discussion on risk management and any movement on risks are monitored at these meetings. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

In addition, a control environment containing the following elements is in place:

- procedures for all key financial processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by the Senior Management Team,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

The system of Internal Control is based on internal management of information, administrative procedures and a system of delegation and accountability. Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Ombudsman and the Senior Management Team, where relevant, in a timely way.

I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned,
- there are regular reviews by the Senior Management Team of periodic and annual performance and financial reports which indicate performance against budgets/forecasts,
- there is a regular review by the Ombudsman for Children of financial information, and;
- there are regular Senior Management Team meetings.

Mechanisms have been established for ensuring the adequacy of the security of the Office's information and communication technology systems (in collaboration with Office of the Government Chief Information Officer (OGCIO)).

Statement of Internal Control (continued)

Procurement

I confirm that Ombudsman for Children's Office has procedures in place to ensure compliance with current procurement rules and guidelines established by the Office of Government Procurement. During 2025 the Ombudsman for Children's Office complied with those procedures. There were no instances of non-compliance with procurement guidelines in 2025.

Review of Effectiveness

I confirm that the Ombudsman for Children's Office conducted an annual review of the effectiveness of the internal controls for 2025 which was completed by the 31st March 2026.

I confirm that the Ombudsman for Children's Office has procedures to monitor the effectiveness of its risk management and control procedures. The Ombudsman for Children's Office's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the Senior Management Team within the Ombudsman for Children's Office responsible for the development and maintenance of the internal control framework.

Internal Control Issues

No internal control weaknesses were identified during the year that require disclosure in the financial statements.

Niall Muldoon

....
Dr. Niall Muldoon
Ombudsman for Children

Date: 26 June 2026

Ard Reachtaire Cuntas agus Ciste
Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Ombudsman for Children

Opinion on the financial statements

I have audited the financial statements of the Ombudsman for Children for the year ended 31 December 2025 as required under the provisions of section 17 of the Ombudsman for Children Act 2002. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Ombudsman for Children at 31 December 2025 and of its income and expenditure for 2025 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

The Ombudsman for Children has presented certain other information together with the financial statements. This comprises the governance statement and Ombudsman for Children's report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mary Henry
For and on behalf of the
Comptroller and Auditor General

26 June 2026

Responsibilities of the Ombudsman

As detailed in the governance statement and Ombudsman for Children's report, the Ombudsman is responsible for

- the preparation of annual financial statements in the form prescribed under section 17 of the Ombudsman for Children Act 2002
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 17 of the Ombudsman for Children Act 2002 to audit the financial statements of the Ombudsman for Children and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ombudsman for Children's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Ombudsman for Children to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Ombudsman for Children's Office

Statement of Income and Expenditure and Retained Revenue Reserves
For the financial year ended 31 December 2025

	Note	2025 €	2024 €
Income			
Grant	**2**	**5,026,000**	4,032,000
Superannuation Contributions	**3**	**23,148**	20,070
Other Income		**1,845**	10,563
Total Income		**5,050,993**	4,062,633
Expenditure			
Staff Costs	**4**	**2,940,341**	2,564,962
Accommodation Costs	**6**	**575,674**	304,079
Office Administration Expenses	**7**	**771,186**	764,813
Research and Policy	**8**	**54,187**	16,445
Complaints and Investigations	**9**	**89,224**	13,076
Seminars and Publications	**10**	**433,831**	315,102
Total Expenditure		**4,864,443**	3,978,477
Surplus for the financial year before appropriations		**186,550**	84,156
Transfer (to)/from Capital account	**14**	**(353,440)**	81,919
(Deficit)/surplus for the financial year after appropriations		**(166,890)**	166,075
Balance brought forward at 1 January		**525,727**	359,652
Balance carried forward at 31 December		**358,837**	525,727

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and notes on pages 14 to 23 form part of these financial statements.

Niall Muldoon

....
Dr. Niall Muldoon
Ombudsman for Children

Date: 26 June 2026

Ombudsman for Children's Office

Statement of Financial Position
As at 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Property, Plant and Equipment	**11**	**400,015**	46,575
Current assets			
Receivables and Prepayments	**12**	**152,603**	178,982
Cash and Cash Equivalents		**744,676**	521,296
		897,279	700,278
Current liabilities:			
Amounts falling due within one year			
Payables	**13**	**(538,442)**	(174,551)
Net current assets		**358,837**	525,727
Total net assets		**758,852**	572,302
Representing			
Capital Account	**14**	**400,015**	46,575
Retained Revenue Reserve		**358,837**	525,727
		758,852	572,302

The Statement of Cash Flows and notes on pages 14 to 23 form part of these financial statements.

Niall Muldoon

....
Dr. Niall Muldoon
Ombudsman for Children

Date: 26 June 2026

Ombudsman for Children's Office

Statement of Cash Flows
For the financial year ended 31 December 2025

	Note	2025 €	2024 €
Cash flows from operating activities			
(Deficit)/surplus for the financial year		**(166,890)**	166,075
Adjustments for:			
Depreciation Of Fixed Assets		**41,930**	81,919
Transfer to/(from) Capital Account		**353,440**	(81,919)
Interest Received		**(1,845)**	(10,563)
Decrease/(Increase) in Receivables		**26,379**	(69,564)
Increase/(Decrease) in Payables		**363,891**	(23,798)
Net Cash Inflow from Operating Activities		**616,905**	62,150
Investing activities			
Payments to acquire property, plant, and equipment	**11**	**(395,370)**	-
Net cash used in investing activities		**(395,370)**	-
Cash flows from financing activities			
Interest Received		**1,845**	10,563
Net cash from financing activities		**1,845**	10,563
Net increase/(decrease) in cash and cash equivalents		**223,380**	72,713
Cash and cash equivalents at beginning of financial year		**521,296**	448,583
Cash and cash equivalents at end of financial year		**744,676**	521,296

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Ombudsman for Children's Office are set out below. They have been applied consistently throughout the year and for the preceding year.

General Information

The Ombudsman for Children's Office was set up in 2004 under the Ombudsman for Children Act 2002, with a head office at Millennium House, 52-56 Great Strand Street, Dublin 1.

Under the Ombudsman for Children Act 2002, the Ombudsman for Children has two main roles; to look into complaints made by or for children and young people about the actions of public organisations and to promote the rights and welfare of children and young people under 18 years old living in Ireland.

Statement of Compliance

The financial statements of the Ombudsman for Children's Office for the year ended 31 December 2025 have been prepared in compliance with the applicable legislation, and with FRS 102 The financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

Basis of preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Children, Disability and Equality with the concurrence of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation under the Ombudsman for Children Act 2002.

The financial statements are prepared in Euro which is the functional currency of the Ombudsman for Children's Office. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Ombudsman for Children's financial statements.

Revenue

<u>Oireachtas Grants</u>

Revenue is recognised on an accrual basis; one exception to this is in the case of Oireachtas Grant income from the Department of Children, Disability and Equality which is recognised on a cash receipts basis.

Grant income applied for capital purchases and which results in additions to fixed assets is capitalised on the Capital account.

In accordance with the directions of the Minister, superannuation deductions from staff salaries who commenced on or before 1 January 2013 are retained by the Office and treated as income.

Other income is recognised on an accrual basis.

Property, Plant and Equipment

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

Leasehold Improvements	-		straight line (over terms of lease)
Office Equipment	-	20%	straight line
Fixtures and Fittings	-	10%	straight line
Computer and ICT Equipment	-	33%	straight line

In accordance with Department of Public Expenditure and Reform Circular 21/2020, assets with a value of greater than €10,000 will be held as fixed assets. Assets with a value of less than €10,000 will be expensed in full to the income and expenditure account in the year of acquisition.

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

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

Capital Account

The Capital Account represents the unamortised value of funding applied for the purchase of fixed assets.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the reporting date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable are dealt with in the Statement of Income and Expenditure Account and Retained Revenue Reserves.

Operating leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

Employee Benefits

Short-term Benefits

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

Pensions

The employees of the Office of the Ombudsman for Children are civil servants and are members of a defined benefits scheme which is unfunded and is administered by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The Ombudsman for Children Act 2002 provides that the Minister for Children, Equality, Disability, Integration and Youth, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, may make and carry out a superannuation scheme in respect of the Ombudsman for Children. Pending finalisation of such a scheme by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, a scheme based on the Civil Service model is being operated on an administrative basis. Accordingly, the financial statements do not recognise pension costs and liabilities in respect of the Ombudsman for Children.

The Office of the Ombudsman for Children also operates the Single Public Services Pension Scheme ('Single Scheme'), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Pensionable public servants recruited before 1 January 2013 working in the Ombudsman for Children's Office are members of the Superannuation Scheme. In accordance with the directions of the Minister, superannuation deductions from staff salaries are retained by the Office and treated as income.

Receivables

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

Payables

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Critical Accounting Judgements and Estimates

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

Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value, less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for reversal of the impairment at each reporting date.

Depreciation and Residual Values

The Ombudsman for Children's Office reviewed the asset lives and associated residual values of all fixed asset classes, and have concluded that asset lives, and residual values are appropriate.

2. Grant

	2025	2024
	€	€
Grant towards Administration – Department of Children, Equality, Disability, Integration and Youth - Vote 40; Subhead C.7.	**5,026,000**	4,317,000
Grant Allocation Not Drawn	**-**	(285,000)
	5,026,000	4,032,000

Grants received from the Department of Children, Equality, Disability, Integration and Youth of €5,026,000 is net of €60,160 which has been allocated to the Office of the Government Chief Information Officer on behalf of the Ombudsman for Children's Office for the services they provide to the Office (2024: €4,032,000 is net of €59,690)

3. Superannuation Contributions

By direction of the Minister, the superannuation deductions of staff who commenced prior to 1 January 2013 are retained by the Ombudsman for Children's Office. €23,148 was retained in 2025 (€20,070 in 2024).

Staff who commenced after 1 January 2013 are members of the Single Public Sector Pension Scheme and their contributions are remitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The amounts that have been remitted in respect of 2025 were €82,038 (2024: €76,046).

4. Staff Costs and Employee Information

	2025	2024
	€	€
Staff Payroll Costs		
Staff Costs	**2,486,536**	2,309,500
Temporary Staff Costs	**316,299**	121,318
Staff Related Expenses		
Domestic Travel and Subsistence	**19,533**	27,817
Foreign Travel and Subsistence	**19,434**	21,958
Recruitment Cost	**75,912**	64,446
Staff Wellbeing	**22,627**	19,923
Total Staff Costs	**2,940,341**	**2,564,962**

4. 1 Employee Numbers

The average number of employees during the year was made up as follows:

	2025	2024
Ombudsman for Children	**1**	1
Staff	**35**	36
	36	37
Whole Time Equivalents (WTE) at year end	**37**	36

4. 2 Employee benefits breakdown

Range of total employee benefits	**2025**	**2024**
From To	**Number**	**Number**
€60,000 - €69,999	**4**	4
€70,000 - €79,999	**3**	2
€80,000 - €89,999	**3**	2
€90,000 - €99,999	**2**	1
€100,000 - €109,999	**2**	1
€110,000 - €119,999	**-**	-
€120,000 - €129,999	**1**	1
€130,000 - €139,999	**-**	-
€140,000 - €149,999	**1**	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary but exclude employer's PRSI.

The Office does not pay overtime. There were no termination payments paid in the year.

4. 3 Ombudsman's Remuneration

The Ombudsman for Children was appointed on 17th February 2015 and re-appointed for a further six years from the 17th February 2021. The Ombudsman's remuneration in 2025 was €146,589 (2024: €142,201). Pension entitlements of the Ombudsman for Children do not extend beyond the model public sector superannuation scheme. The Ombudsman for Children did not receive any performance related payments or any other benefit in kind during the year.

4. 4 Key Management Remuneration

Key management personnel in Ombudsman for Children's Office consists of the Ombudsman for Children and five members of the Senior Management Team. Total compensation paid to key management personnel in 2025 amounted to €613,697 (2024: €496,051).

There were vacancies on the Senior Management Team for a significant period in 2024. Compensation in 2025 reflects all members of the team in the post.

5. Additional Superannuation Contribution

Additional Superannuation Contributions (ASC) were made in line with statutory requirements. €59,359 of ASC deductions were made up to 31 December 2025 and paid over to the Department of Children, Disability and Equality (31 December 2024: €49,078).

6. Accommodation Expenses

	2025	**2024**
	€	**€**
Rent	**292,131**	159,086
Service Charges	**130,989**	112,006
Premises Insurance	**3,856**	3,743
Maintenance and Refurbishment Expenses	**148,698**	29,244
	575,674	**304,079**

7. Office Administration Expenses

	2025	2024
	€	€
Training and Staff Development	**30,061**	70,127
Light and Heat	**24,821**	23,480
Cleaning and Catering	**22,446**	20,729
Office Supplies	**5,702**	3,134
Public Affairs	**60,240**	62,409
Postal and Telephone Costs	**14,474**	14,587
IT and Website Costs	**127,674**	104,631
Translators and Interpreter	**16,980**	6,035
Advertising	**137,658**	26,889
Legal and Compliance	**126,776**	230,530
Accountancy and Payroll	**106,920**	76,274
Audit	**15,000**	13,600
Internal Audit and Risk Management	**25,523**	18,450
Bank Charges	**260**	284
Prompt Payments Interest & Penalties	**157**	-
Other Miscellaneous Expenses	**2,708**	642
Membership Subscriptions	**11,866**	11,093
Depreciation	**41,930**	81,919
Gain on Disposal of Fixed Assets	**(10)**	-
	771,186	**764,813**

8. Research and Policy

	2025	2024
	€	€
Research Costs	**54,187**	16,445
	54,187	**16,445**

9. Complaints and Investigations

	2025	2024
	€	€
Investigations/complaints	**12,054**	12,338
Database Update	**77,170**	738
	89,224	**13,076**

10. Seminars and Publications

	2025	2024
	€	€
Promotions and Sponsors	**71,533**	92,389
Design and Print	**120,941**	41,867
OCO Projects	**72,325**	18,380
Publications	**881**	1,126
Photography	**2,638**	3,157
Conference/Seminar Expenses	**127,691**	125,195
Media Monitoring Expenses	**10,978**	9,038
School Visits	**26,844**	23,950
	433,831	**315,102**

11. Fixed Assets

	Leasehold Improvements	Office Equipment	Fixtures & Fittings	ICT Equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2025	308,317	25,286	71,434	126,260	531,297
Additions	395,370	-	-	-	395,370
Disposals	-	(25,286)	(29,721)	(23,825)	(78,832)
At 31 December 2025	703,687	-	41,713	102,435	847,835
Depreciation					
At 1 January 2025	289,314	24,952	59,087	111,369	484,722
Charge for the year	22,538	334	4,167	14,891	41,930
Disposals	-	(25,286)	(29,721)	(23,825)	(78,832)
At 31 December 2025	311,852	-	33,533	102,435	447,820
Net Book Value					
At 31 December 2025	**391,835**	**-**	**8,180**	**-**	**400,015**
At 31 December 2024	19,003	334	12,347	14,891	46,575

12. Receivables and Prepayments

	2025	2024
	€	**€**
Prepayments	**152,603**	178,982

13. Payables and Accruals

	2025	2024
	€	**€**
Amounts falling due within one year:		
VAT	**34,135**	-
Accrued expenses (Pay)	**32,977**	52,914
Accrued expenses (Non-Pay)	**260,035**	68,400
Other creditors	**211,295**	53,237
	538,442	**174,551**

14 Capital Account

	2025	2024
	€	**€**
As at 1st January	**46,575**	128,494
Allocated to purchase fixed assets	**395,370**	-
Amount amortised in line with asset depreciation	**(41,930)**	(81,919)
Transfer from Income and Expenditure account	**353,440**	(81,919)
Balance at 31 December	**400,015**	**46,575**

15. Financial Commitments

Annual commitments in respect of operating leases on rental of Millennium House, 52-56 Great Strand Street, Dublin 1. Commitments under Operating Leases to pay rental for the next year were negotiated by the Office of Public Works on behalf of the Ombudsman for Children's Office.

The lease with the Office of Public Works is in the process of being renewed for a period of 10 years, effective from the date of expiry of the previous lease, 4 April 2025. The agreed annual rent is €292,140, for the premises and 7 car parking spaces. In addition, a rent-free period of 7 months has been agreed and is being amortised over the life of the lease.

Lease Commitments

Lease commitments are as follows:

	2025	2024
	€	€
Under 1 Year	**121,725**	90,474
Between 2 - 5 years	**1,168,560**	1,252,560
Over 5 Years	**1,241,595**	1,643,985
	2,531,880	2,987,019

The facilities of the premises occupied by the Ombudsman for Children's Office are regularly used free of charge by other state bodies for meetings / events.

16. Capital and Other Commitments

There were no capital commitments at 31 December 2025.

17. Related party transactions / Disclosure of Interests

The Ombudsman for Children's Office complies with the Code of Practice for the Governance of State Bodies issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to the disclosure of interests by the Ombudsman for Children and members/staff of the Office. Formal procedures exist to ensure adherence with the requirements of the Code.

18. Approval of financial statements

The financial statements were approved by the Ombudsman for Children on 26 June 2026