



ÚDARÁS UCHTÁLA na hÉIREANN
THE ADOPTION AUTHORITY of IRELAND

THE ADOPTION AUTHORITY OF IRELAND

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2022

THE ADOPTION AUTHORITY OF IRELAND

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THE ADOPTION AUTHORITY OF IRELAND

AUTHORITY INFORMATION

Composition of the Authority:	Ms. Orlaith Traynor, Chairperson Mr. Sean O'Brien, Deputy Chairperson Mr. Paul Harrison Judge Patrick McMahon Dr. Helen Buckley Dr. Margo Anglim Professor Sheila Greene
Chief Executive Officer:	Patricia Carey (resigned 20/12/2022)
Interim Chief Executive Officer:	Colm O'Leary (appointed 11 th April 2023) Philip Crosby (09/01/2023 to 10/04/2023)
Office:	Shelbourne House Shelbourne Road Dublin 4
Telephone Number:	01 230 9300
Fax Number:	01 667 1438
Website:	aai.gov.ie
Bank:	Danske Bank Institutions IE 3 Harbourmaster Place International Financial Services Dublin 1 D01 K8F1
Auditors:	Comptroller & Auditor General 3A Mayor Street Upper Dublin 1

THE ADOPTION AUTHORITY OF IRELAND
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS

(To be inserted when the audit is complete)

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

Governance

The Board of the Adoption Authority of Ireland was established under the Adoption Act 2010. The functions of the Board are set out in section 96 of this Act. The Authority is accountable to the Minister for Children, Equality, Disability, Integration and Youth and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Adoption Authority of Ireland is the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Authority and must ensure that all Authority members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Authority and management of the Adoption Authority of Ireland.

Board Responsibilities

The work and responsibilities of the Board are set out in the Adoption Authority of Ireland's Code of Governance, which also contain the matters specifically reserved for Board's decision. Standing items considered by the Board include:

- declaration of interests,
- reports from Sub-Committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Section 112 of the Adoption Act 2010 requires the Board of the Adoption Authority of Ireland to keep, in such form as may be approved by the Minister for Children, Equality, Disability, Integration and Youth with the consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Adoption Authority of Ireland is required to:

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

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 112 of the Adoption Act 2010. The maintenance and integrity of the corporate and financial information on the Adoption Authority of Ireland's website is the responsibility of the Board of the Authority.

The Board is responsible for approving the annual plan and budget. Evaluation of the performance of the Adoption Authority of Ireland by reference to the annual plan and budget is regularly considered at Board meetings.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the Adoption Authority of Ireland give a true and fair view of the financial performance and the financial position of the Adoption Authority of Ireland at 31 December 2022.

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

Board Structure

The Board consists of the Chairperson, the Deputy Chairperson and 5 ordinary members, all of whom are appointed by the Minister for Children, Equality, Disability, Integration and Youth. The members of the Board were appointed for a period of five years and meet at least on a monthly basis. The table below details the appointment period for current members:

Board Member	Role	Date Appointed
Orlaith Traynor	Chair	01/11/2020
Sean O'Brien	Deputy Chair	01/11/2020
Paul Harrison	Board Member	01/11/2020
Judge Patrick McMahon	Board Member	01/11/2020
Helen Buckley (Dr.)	Board Member	01/11/2020
Margo Anglim (Dr.)	Board Member	01/11/2020
Sheila Greene (Professor)	Board Member	01/11/2020

The Board undertook an internal evaluation of its own effectiveness in 2022 and will carry out a further internal review in the first half of 2023.

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

- 1. Risk and Audit Committee:** comprises two Authority members and two independent members. The role of the Risk and Audit Committee (RAC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The RAC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The RAC reports to the Board after each meeting, and formally in writing annually.

The members of the Risk and Audit Committee to 14/07/2022 were: Ms. Claire Byrne (Chair), Ms. Orlaith Traynor (Chairperson of the Authority), Mr. Paul Harrison (Board Member) and Ms. Tara McDermott (External Member). The members of the Risk and Audit Committee from 25/10/2022 were: Ms. Patricia Gilheaney (Chair), Ms. Orlaith Traynor (Chairperson of the Authority), Mr. Paul Harrison (Board Member) and Ms. Tara McDermott (External Member). There were four meetings of the Committee in 2022.

- 2. Research Committee:** comprises four Authority members, two independent members and six staff members.

The main functions of the Research Advisory Committee are to support the AAI in the development of a research strategy, to regularly review and advise on such projects as are proposed by the AAI, and to consider and make recommendations on matters of policy relating to research to the Board.

The Committee also advises on research commissioned by the Board, promotes the dissemination of any research that is completed, and advises on the allocation of research funds.

The members of this committee are: Dr Helen Buckley (Board Member), Ms. Orlaith Traynor (Chairperson of the Authority), Prof. Sheila Greene (Board Member), Dr. Margo Anglim (Board Member), Ms. Claire McGettrick, UCD (External Member), Dr. Richard Sullivan, Professor Emeritus, University of British Columbia (External Member), Ms. Patricia Carey (CEO), Dr. Judy Lovett (Research Officer), Mr. Darren Broomfield (Head of Social Work), Mr. Gordon Corrigan (Head of Information and Tracing), Mr. Mark Kirwan (Head of Domestic Adoption) and Ms. Orla Bolger (Head of Intercounty Adoption). There were three meetings of the Committee in 2022.

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

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2022 is set out below including the fees and expenses received by each member:

	Full Board Meeting (11 in total 2022)	Orders Meeting (6 in total 2022)	Emergency Hearing/Order* (8 in total 2022)	Total	Risk & Audit Committee	Research Committee	Fees 2022 €	Expenses 2022 €
	11	6	8	25	4	3		
Orlaith Traynor	11	6	8	25	4	2	57,646	-
Sean O'Brien	10	6	4	20	-	-	7,695	-
Paul Harrison	9	6	6	21	4	-	7,695	-
Judge Patrick McMahon	8	5	6	19	-	-	7,695	-
Helen Buckley (Dr.)	10	4	4	18	-	3	7,695	-
Margo Anglim (Dr.)	9	5	3	17	-	1	7,695	-
Sheila Greene (Prof.)	11	5	3	19	-	3	7,695	-
Claire Byrne	-	-	-	-	2	-	-	-
Tara McDermott	-	-	-	-	4	-	-	-
Patricia Gilheaney	-	-	-	-	2	-	-	-
Claire McGettrick	-	-	-	-	-	1	-	-
Patricia Carey	-	-	-	-	-	1	-	-
Mark Kirwan	-	-	-	-	-	3	-	-
Judy Lovett	-	-	-	-	-	3	-	-
Darren Broomfield	-	-	-	-	-	2	-	-
Richard Sullivan (Prof.)	-	-	-	-	-	2	-	-
Orla Bolger	-	-	-	-	-	2	-	-
Gordon Corrigan	-	-	-	-	-	1	-	-
							103,816	-

*Quorum required

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

The Adoption Act 2010 states that a person is only eligible for appointment as Chairperson of the Board if the person is or was, at any time during the 2 years immediately before the appointment, a Judge of the Supreme Court, the High Court, the Circuit Court or the District Court or is a barrister or solicitor of not less than 10 years standing.

The Chairperson was paid in accordance with agreed rates from the Department of Children, Equality, Disability, Integration and Youth and the Department of Public Expenditure and Reform on the basis of the skill sets required as stated in The Adoption Act 2010.

Key Personnel Changes

Ms. Patricia Carey, Chief Executive Officer, resigned from the Adoption Authority of Ireland on 20th December 2022. Philip Crosby was appointed as Interim Chief Executive Officer on 9th January 2023.

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

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

Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorized into the following bands:

From	Range		Number of employees	
		To	2022	2021
€ 60,000	-	€ 69,999	5	2
€ 70,000	-	€ 79,999	4	2
€ 80,000	-	€ 89,999	1	-
€ 90,000	-	€ 99,999	-	-
€100,000	-	€109,999	-	-
€110,000	-	€119,999	-	-
€120,000	-	€129,999	-	1
€130,000	-	€139,999	-	-
€140,000	-	€149,999	1	-

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee but exclude employer's PRSI.

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GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Consultancy Costs

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

	2022	2021
	€	€
Legal advice		
- General Advice	120,949	128,269
GDPR	318,427	44,244
Review of Accredited Bodies	11,638	34,835
Pension and Human Resources Advice	2,768	7,855
Other Consultancy Costs	61,398	36,422
Information and Tracing *	125,470	303,870
Medical advice	20,157	19,775
Covid-19 Legal Advice and Support - Remote Judicial Hearings	4,197	26,187
Covid-19 Return to Work Assessment and Protocols	540	2,018
Development of Strategic Plan	1,436	190,258
Total consultancy costs	666,980	793,733
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	666,980	793,733
Total	666,980	793,733

** The Birth Information and Tracing Act 2022 was signed into law on 30 June 2022. This landmark legislation provides a full and clear right of access to birth certificates and birth and early life information for all persons who were adopted, boarded out, nursed out, the subject of an illegal birth registration or who otherwise have questions in relation to their origins. It also allows for access to information by next of kin in certain circumstances. The new law establishes a Contact Preference Register and a robust tracing service, as well as a range of new bespoke measures to address issues arising for people affected by illegal birth registration. It also mandates the safeguarding of adoption records by the AAI.*

In 2022, the Adoption Authority of Ireland launched a Public Relations Plan, including a public information campaign, to raise awareness of the new services arising from the Birth Information and Tracing Act, 2022. The Authority further developed and launched a dedicated website for the Act - birthinfo.ie.

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

Legal Costs and Settlements

The table below provides a breakdown of amounts recognized as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Adoption Authority of Ireland which is disclosed in Consultancy costs above.

	2022	2021
	€	€
Legal fees - legal proceedings	1,318,970	1,046,948
Settlements	-	-
Total	1,318,970	1,046,948

Travel and Subsistence Expenditure

Travel and subsistence expenditure are categorized as follows:

	2022	2021
	€	€
Domestic		
Board*	-	-
Employees	4,080	1,985
International		
Board*	-	-
Employees	3,533	-
Total	7,613	1,985

** includes travel and subsistence of €nil paid directly to Board members in 2022 (2021: €nil) and expenditure paid by Adoption Authority of Ireland on behalf of the Board members.*

Hospitality Expenditure

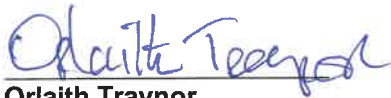
The Income and Expenditure account includes the following hospitality expenditure:

	2022	2021
	€	€
Authority / Committee / Staff hospitality	4,845	625
Total	4,845	625

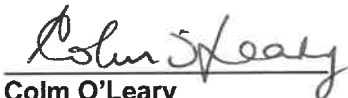
THE ADOPTION AUTHORITY OF IRELAND
GOVERNANCE STATEMENT AND BOARD MEMBERS' REPORT

Statement of Compliance

The Adoption Authority of Ireland has adopted the Code of Practice for the Governance of State Bodies (revised 2016), as published by the Department of Public Expenditure and Reform in August 2016 and has put procedures in place to ensure compliance with the Code.



Orlaith Traynor
Chairperson



Colm O'Leary
Interim Chief Executive Officer

Date **9th June 2023**

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

The Adoption Authority of Ireland was established with effect from 1st November 2010 in accordance with The Adoption Act 2010. I, as Chairperson of the Board make this statement in accordance with the requirement set out in the Department of Public Expenditure and Reform's Code of Practice for the Governance of State Bodies (2016) and I acknowledge the Authority is responsible for the system of Internal Control. The Authority has delegated responsibility to the Chief Executive to deal with management and operational issues and to report to the Authority regularly.

The Authority's payroll administration, processing and payment is carried out by the Payroll Shared Services Centre (PSSC) under a service management agreement which outlines the roles and responsibilities of each party in relation to payroll processing.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material error or irregularities are either prevented or would be detected on a timely basis.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Adoption Authority of Ireland for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Authority has an Risk and Audit Committee (RAC) comprising two Authority members and two external members. The Authority has also established an internal audit function which is adequately resourced and conducts a program of work agreed with the ARC. The ARC met four times in 2022.

The Authority has procured the services of an external firm to carry out the Internal Audit function based on a program of work agreed with the RAC. The internal auditor carried out an audit, in February 2023, of the internal controls in operation in 2022 and their report was submitted to the RAC and the Board as part of the annual review of the effectiveness of internal controls. The internal audit function operates in accordance with the Code of Practice for the Governance of State Bodies (2016).

Impact of Covid-19 pandemic to the Control Environment

The onset of the COVID 19 pandemic in early 2020, and the resulting public health advise and safety measures rapidly changed the working practices of the AAI.

AAI has monitored the developments closely, looking to mitigate the risks that may affect the AAI's business operations, staff and stakeholders. Actions taken by the Authority includes: -

- Initiate AAI's Business as Usual (BAU) model.
- Transition the Board of the Authority to a remote environment for the purpose of making adoption orders.
- Make necessary adaptations to the AAI's physical office environment in line with published guidance and expert assessment.
- Ongoing COVID-19 risk assessments for staff and stakeholders.

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

- Continual assessment of significant risks pertaining to the Covid-19 pandemic and the agility of AAI to respond effectively.
- Ensuring robust segregation of duties remains and adequate cover is in place should specific approving authorities be unavailable.
- Ensuring all existing data protection and records management policies and procedures continue to apply as normal.
- Assess potential for weaknesses in internal controls resulting from COVID-19 and took measures to monitor and update internal controls where necessary

Risk and Control Framework

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

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

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

Ongoing Monitoring and Review

The system of Internal Control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- Appropriate budgeting system with an annual budget which is reviewed regularly by senior management.
- Regular review by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- Regular senior management team meetings.
- Service Management Agreements are in place for areas which are administered on behalf of the Authority.

THE ADOPTION AUTHORITY OF IRELAND

STATEMENT ON INTERNAL CONTROL

The following steps have been taken to ensure an appropriate control environment:

- The Authority has a regular schedule of meetings at which it is provided with regular updated reports of expenditure.
- An Audit and Risk Committee of the Authority (ARC) has been established. Its terms of reference include ensuring that the systems of Internal Control are operating effectively.
- Management responsibilities are clearly assigned, with corresponding accountability.

Mechanisms for ensuring the adequacy of the security of the Information and Communication Technology (ICT) systems that include the establishment of appropriate policies and control procedures have been established.

Internal Control Issues

No internal control issues were identified during the year.

Procurement

The Adoption Authority of Ireland has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

Review of Effectiveness

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

I confirm that the Authority conducted an annual review of the effectiveness of internal controls for 2022 in March 2023.

Signed 
Orlaith Traynor
Chairperson

Date: 9th June 2023

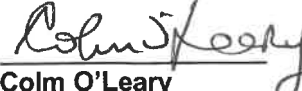
THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Year ended 31 December 2022 €	Year ended 31 December 2021 €
INCOME			
Oireachtas Grants	2	7,971,684	4,139,377
Other Income	3	7,319	7,538
Deferred retirement benefit funding		706,701	514,000
		8,685,704	4,660,915
EXPENDITURE			
Staff Costs	4	3,137,596	2,115,036
Board Costs	5	103,816	97,763
Grant Payments	6	213,256	120,130
Office Expenses	7	648,631	360,127
Professional Fees	8	1,791,124	2,088,449
Information and Tracing	9	2,335,554	303,870
Travel Expenses	10	7,613	1,985
Depreciation	11	46,637	48,663
		8,284,227	5,136,023
Surplus/(Deficit) for the year before appropriations		401,477	(475,108)
Transfer to capital account	15	(54,629)	(52,727)
SURPLUS/(DEFICIT) FOR THE YEAR		346,848	(527,835)
Balance brought forward at 1 January		(1,343,155)	(815,320)
BALANCE CARRIED FORWARD AT 31 DECEMBER		(996,307)	(1,343,155)

The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.

Signed 
Orlaith Traynor
Chairperson

Signed 
Colm O'Leary
Interim Chief Executive Officer

Date 9th June 2023

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	€	€
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR	346,848	(527,835)
Experience gains/(losses) on retirement benefit obligations	(265,000)	140,000
Changes in assumptions underlying the present value of retirement benefit obligations	3,185,000	(908,000)
Total actuarial gains/(losses) in the year	2,920,000	(768,000)
Adjustment to deferred retirement benefits funding	(2,920,000)	768,000
Total Comprehensive Income for the year	346,848	(527,835)

The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.

On behalf of the Authority of the Adoption Authority of Ireland:


Orlaith Traynor
Chairperson


Colm O'Leary
Interim Chief Executive Officer

Date: 9th June 2023

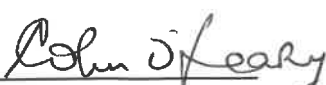
THE ADOPTION AUTHORITY OF IRELAND

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 2022

	Notes	2022 €	2021 €
FIXED ASSETS			
Property, Plant and Equipment	11	246,463	191,834
CURRENT ASSETS			
Cash and Cash Equivalents		97,737	93,006
Receivables	12	156,620	33,338
		<u>254,357</u>	<u>126,344</u>
CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)			
Payables	13	<u>(443,664)</u>	<u>(385,499)</u>
NET CURRENT LIABILITIES			
		<u>(189,307)</u>	<u>(259,155)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>57,156</u>	<u>(67,321)</u>
Provision for Liabilities and Charges	14	(807,000)	(1,084,000)
RETIREMENT BENEFITS			
Retirement benefits obligations	19(iii)	(8,356,000)	(10,794,000)
Deferred retirement benefit funding asset	19(iv)	8,356,000	10,794,000
NET LIABILITIES			
		<u>(749,844)</u>	<u>(1,151,321)</u>
REPRESENTING			
Retained Revenue Reserves		(996,307)	(1,343,155)
Capital Account	15	246,463	191,834
		<u>(749,844)</u>	<u>(1,151,321)</u>

The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.

Signed 
Orlaith Traynor
Chairperson

Signed 
Colm O'Leary
Interim Chief Executive Officer

Date: 9th June 2023

THE ADOPTION AUTHORITY OF IRELAND
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
<u>Cash flows from operating activities</u>			
Surplus/(Deficit) for the year		346,848	(527,835)
Depreciation	11	46,637	48,663
Increase in debtors	12	(123,282)	(1,081)
(Decrease)/Increase in creditors	13 & 14	(218,835)	484,882
Capital account movement	15	54,629	52,727
Loss on Disposal of Assets	7	598	5,863
Net cash inflow from operating activities		106,595	63,219
<u>Cash flows from investing activities</u>			
Payment to acquire fixed assets	11	(101,864)	(109,903)
Proceeds from the sale of fixed assets		-	2,650
Net cash outflow from investing activities		(101,864)	(107,253)
Increase / (Decrease) in cash in the year		4,731	(44,034)
Cash and cash equivalents at the beginning of the year		93,006	137,040
Cash and cash equivalents at the end of the year		97,737	93,006

THE ADOPTION AUTHORITY OF IRELAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

The basis of accounting and significant accounting policies adopted by the Adoption Authority of Ireland are set out below. They have been applied consistently throughout the year and for the preceding year.

a) General Information

The Adoption Authority of Ireland was set up under the Adoption Act, 2010 with a head office at Shelbourne House, Shelbourne Road, Dublin 4. The functions of the Adoption Authority of Ireland are set out in section 96 of the Adoption Act 2010. They include the following:

- performing in the State the role of a Central Authority under The Hague Convention;
- at the request of the Minister, providing general advice to him or her about adoption matters;
- undertaking or assisting in research projects and activities relating to adoption services;
- compiling statistical information and other records as to the proper planning, development and provision of those adoption services;
- maintaining the register of accredited bodies; and
- maintaining the register of intercountry adoptions.

The Adoption Authority of Ireland is a Public Benefit Entity (PBE).

b) Statement of Compliance

The financial statements of the Authority for the year ended 31 December 2022 have been prepared in compliance with the applicable legislation, and with FRS 102 the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

The financial statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Children, Equality, Disability, Integration and Youth with the concurrence of the Minister for Public Expenditure and Reform, in accordance with Section 112 of the Adoption Act 2010.

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

d) Revenue

Oireachtas Grants

Revenue is generally recognized on an accrual basis; one exception to this is in the case of Oireachtas Grants which are recognized on a cash receipts basis and also include amounts paid on behalf of the Authority by the Department of Children, Equality, Disability, Integration and Youth.

Capital Grants

Grant funding used to purchase property, plant and equipment is transferred to a Capital Account and released back to income in line with the depreciation of the related assets. The balance on the Capital Account represents the unamortized value of grant received for capital expenditure purpose.

Other Income

Income shown in the financial statements under Other Income represents amounts invoiced to third parties in the ordinary course of business.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

e) Property, Plant and Equipment

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

(i)	Fixtures and Fittings	10% per annum
(ii)	Office and IT Equipment	20% per annum

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

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

f) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date or at forward purchase contract rates where such contracts exist.

g) Receivables

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

h) Employee Benefits

Short-term Benefits

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

Retirement Benefits

The Adoption Authority of Ireland Superannuation Scheme came into operation on 3 April 2017 under S.I. No. 157 of 2017. This scheme relates to around two-thirds of the Authority's staff who redeployed to the Authority from other civil or public service organisations. Prior to this Scheme, the Authority operated the model superannuation scheme (model scheme) for State employees.

Employee deductions under the Scheme are retained by the Department of Children, Equality, Disability, Integration and Youth.

The Authority also joined the Public Service Transfer Network in 2017 and work is continuing to finalise the arrangements for the transfer of reckonable service for former civil and public service staff who redeployed to the Authority. The Authority has included an actuarially calculated pension liability and pension asset in respect of its superannuation scheme in these financial statements.

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Single Public Service Pension Scheme

The Authority also operates the Single Public Service Pension Scheme (Single Scheme). New entrant public service staff employed by the Authority after 1 January 2013, are members of the Single Scheme in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. The Single Scheme provides for consumer price index-linked defined benefit pensions based on career average pay. The Authority makes the necessary deductions from salaries for staff who are part of the scheme and employee contributions are transferred to the Department of Public Expenditure and Reform on a monthly basis in accordance with the provisions of the Scheme.

Both pension schemes are unfunded pay-as-you-go statutory schemes with benefits payable under the Schemes funded by the Exchequer. (See note 19).

i) Provisions

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

j) Contingent Liabilities

Contingent liabilities arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of the uncertain future events not wholly within the Authority's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

k) Critical Accounting Judgements and Estimates

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

Depreciation and Residual Values

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings and have concluded that asset lives and residual values are appropriate.

Provisions

The Adoption Authority makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 GRANTS	2022 €	2021 €
Department of Children, Equality, Disability, Integration and Youth	8,092,522	4,219,354
Less employee contributions retained by DCEDIY	(16,017)	(13,529)
Less employee contributions remitted to DPER (SPSPS)	(70,925)	(42,790)
Less ASC retained by DCEDIY	(33,896)	(23,658)
	<u>7,971,684</u>	<u>4,139,377</u>

Grants are drawn down from the Department of Children, Equality, Disability, Integration and Youth Vote 40 subhead C6.

3 OTHER INCOME	2022 €	2021 €
Income from Adoption Certificates	6,991	6,338
Courier Income	328	1,200
	<u>7,319</u>	<u>7,538</u>

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

4 STAFF COSTS AND EMPLOYEE INFORMATION	2022 €	2021 €
Wages and Salaries (incl PRSI er)	2,239,842	1,512,463
Retirement Benefit Costs (note 19 ii)	678,162	434,023
Outsource Finance Support	127,408	110,108
Training	25,350	23,307
Recruitment Costs	66,834	35,135
	<u>3,137,596</u>	<u>2,115,036</u>

Whole Time Equivalent (WTE) at the end of the year were 48 (2021: 38).

An amount of €33,896 (2021: €23,658) in respect of additional superannuation contributions was deducted from staff salaries and retained by the Department of Children, Equality, Disability, Integration and Youth. In 2022, employee pension contribution amounting to €70,925 (2021: €42,790) was deducted from staff in respect of the Single Scheme and transferred to the Department of Public Expenditure and Reform.

An amount of €2,685 (2021: €509) of overtime payments or allowances was made in the year. An outgoing Higher Executive Officer was paid a retirement lump sum amounting to €92,299 (2021: €nil).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4(a) Employee benefits breakdowns

Range of total employee benefits		Number of Employees	
From	To	2022	2021
€60,000	- €69,999	5	2
€70,000	- €79,999	4	2
€80,000	- €89,999	1	-
€90,000	- €99,999	-	-
€100,000	- €109,999	-	-
€110,000	- €119,999	-	-
€120,000	- €129,999	-	1
€130,000	- €139,999	-	-
€140,000	- €149,999	1	-

4(b) CHIEF EXECUTIVE OFFICER'S REMUNERATION	2022	2021
	€	€
Chief Executive Officer's annual basic salary	<u>134,854</u>	<u>126,997</u>

The Chief Executive Officer did not receive any performance related payments or any other benefit in kind during the year. The Chief Executive Officer's pension entitlements are in line with standard entitlements in the model public sector defined benefit superannuation scheme. The Chief Executive Officer received €11,795 when she resigned from the Adoption Authority of Ireland in December 2022.

5 BOARD COSTS	2022	2021
	€	€
<u>Board members fees and stipends:</u>		
Orlaith Traynor	57,646	52,869
Sean O'Brien	7,695	7,057
Paul Harrison	7,695	7,695
Judge Patrick McMahon	7,695	7,695
Helen Buckley (Dr.)	7,695	7,695
Margo Anglim (Dr.)	7,695	7,695
Sheila Greene (Professor)	7,695	7,057
	<u>103,816</u>	<u>97,763</u>

The Adoption Act 2010 states that a person is only eligible for appointment as Chairperson of the Board if the person is or was, at any time during the 2 years immediately before the appointment, a Judge of the Supreme Court, the High Court, the Circuit Court or the District Court or is a barrister or solicitor of not less than 10 years standing.

The Chairperson was paid in accordance with agreed rates from the Department of Children, Equality, Disability, Integration and Youth and the Department of Public Expenditure and Reform on the basis of the skill sets required as stated in The Adoption Act 2010.

THE ADOPTION AUTHORITY OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6 GRANT PAYMENTS	2022	2021
	€	€
Grant Funding for Accredited Agencies	213,256	120,130
	<u>213,256</u>	<u>120,130</u>
7 OFFICE EXPENSES	2022	2021
	€	€
Contract Cleaning	41,055	35,204
Office Expenses	94,707	25,365
Office Furniture (under €1,000)	14,068	11,705
Conference and Catering Costs	14,885	7,920
Annual Membership, Subscriptions and Registration	18,719	13,368
International Social Service **	5,780	5,000
Telephones and Internet	16,682	20,837
Light and Heat	25,415	17,877
Postage	19,170	12,614
Office Supplies/Stationery	13,325	29,527
Courier	7,679	3,749
Printing	6,496	5,330
Information Communication Technologies	333,296	146,318
Translation Expenses	8,853	3,035
Stenography	11,190	8,685
Hospitality	4,845	625
Bank Charges	891	1,222
Covid-19 Expenses	1,473	2,859
Library	6,220	3,024
Loss on Disposal of Fixed Assets	598	5,863
Insurance	3,284	-
	<u>648,631</u>	<u>360,127</u>

** expenditure on International Social Service represents Ireland's contribution to the International Reference Centre for the Rights of the Children deprived of their Family (ISS/IRC).

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NOTES TO THE FINANCIAL STATEMENTS
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8 PROFESSIONAL FEES	2022 €	2021 €
Legal Fees*		
Operational Cases (Sections 18,30,54 and 92)	852,422	880,626
General Advices	120,949	128,269
Legacy Cases	173,772	20,852
Other Cases	292,776	145,469
Legal Contractor	33,823	44,097
(Decrease) / Increase in Provision	Note 14 (277,000)	351,200
Accountancy and Compliance Costs	83,613	76,157
Review of Accredited Bodies under the remit of s.133, Adoption Act 2010	11,638	34,835
Pensions and Human Resources Advice	2,768	7,855
Research and Consultancy	64,905	34,735
Audit and Risk Committee Costs	34,915	30,383
Audit	20,000	17,800
Internal Audit	31,786	33,689
Medical Contractor	20,157	19,775
GDPR	318,427	44,244
Covid-19 Legal Advice and Support - Remote		
Judicial Hearings	4,197	26,187
Covid-19 Return to Work Assessment and Protocols	540	2,018
Development of Strategic Plan	1,436	190,258
	<u>1,791,124</u>	<u>2,088,449</u>

* included in legal fees are amounts paid for litigation in which the authority was (a) the applicant and (b) the respondent. The authority is obliged to bring certain cases to the High Court where, in domestic adoption, the birth father cannot be notified and consulted on the proposed adoption.

The Authority is also obliged to attend the High Court as a respondent where a birth parent guardian is not consenting to the adoption, where the child is not an orphan or, in certain circumstances, where a party wishes to have an entry in the Register of Intercountry Adoptions and the authority has not been able to grant same in accordance with the provision of the 2010 Adoption Act.

Included in legal fees are amounts paid for litigation in which the authority was the respondent. Included in legal fees are amounts for legal settlements of €nil (2021: €nil).

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**NOTES TO THE FINANCIAL STATEMENTS
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9 BIRTH, INFORMATION AND TRACING	2022	2021
	€	€
Advertising Costs – (TV, Radio, Print Media)	1,504,970	-
PR Consultancy Fees	125,470	231,214
Records Storage	705,114	-
Accredited Bodies Closure and Adopted Records		
Acquisition	-	37,111
Data Protection Advice	-	1,061
Recruitment Costs	-	34,484
	<u>2,335,554</u>	<u>303,870</u>

The Birth Information and Tracing Act 2022 was signed into law on 30 June 2022. This landmark legislation provides a full and clear right of access to birth certificates and birth and early life information for all persons who were adopted, boarded out, nursed out, the subject of an illegal birth registration or who otherwise have questions in relation to their origins. It also allows for access to information by next of kin in certain circumstances. The new law establishes a Contact Preference Register and a robust tracing service, as well as a range of new bespoke measures to address issues arising for people affected by illegal birth registration. It also mandates the safeguarding of adoption records by the AAI.

A Public Relations Plan, including a public information campaign, was launched to raise awareness of the new services arising from the Birth Information and Tracing Act, 2022. The AAI also designed and launched birthinfo.ie.

10 TRAVEL EXPENSES	2022	2021
	€	€
Domestic Travel	4,080	1,985
Foreign Travel	3,533	-
	<u>7,613</u>	<u>1,985</u>

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NOTES TO THE FINANCIAL STATEMENTS
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11 PROPERTY, PLANT AND EQUIPMENT

	IT and Office Equipment	Fixtures and Fittings	Total
	€	€	€
Cost			
At 1 st January 2022	158,794	146,923	305,717
Additions for the period	67,181	34,683	101,864
Disposals	(1,087)	-	(1,087)
At 31 st December 2022	224,888	181,606	406,494
Accumulated Depreciation			
At 1 st January 2022	72,409	41,474	113,883
Depreciation charge for the period	29,975	16,662	46,637
Disposals	(489)	-	(489)
At 31 st December 2022	101,895	58,136	160,031
Net Book Value			
At 31 st December 2022	122,993	123,470	246,463
At 31 st December 2021	86,385	105,449	191,834

	2022	2021
	€	€
12 RECEIVABLES		
Prepayments	156,620	33,338
	156,620	33,338

	2022	2021
	€	€
13 PAYABLES		
Amounts falling due within one year:		
Creditors	8,987	150,890
Accrued Expenses	386,959	158,401
Value Added Tax	10,761	4,986
Professional Services Withholding Tax	32,751	67,746
Other Creditors	4,206	3,476
	443,664	385,499

Amounts due in respect of Professional Services Withholding Tax relate to amounts withheld from payments to suppliers of professional services. These amounts were paid to the Revenue Commissioners after the year end.

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NOTES TO THE FINANCIAL STATEMENTS
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14 PROVISION	As at 31 December 2022 €	As at 31 December 2021 €
<u>Legal Costs</u>		
Amount at the beginning of the year	1,084,000	732,800
Additions to provision	285,000	459,200
Amounts charged against the provision	(185,000)	(108,000)
Unused amounts reversed	(377,000)	-
Amount at the end of the year	807,000	1,084,000

There are a small number of on-going cases which involve (i) issues which arose following Ireland's accession to The Hague Convention, and (ii) historic matters which arose under the remit of An Bord Uchtála. The Authority is a respondent in these cases and is actively defending the cases. Should it be unsuccessful in these proceedings the Authority will strongly resist the imposition of costs orders. The Authority has made a provision for the costs associated with these proceedings.

In consultation with the Authority's legal advisors the provision made by the Authority is a best estimate of the costs of the proceedings.

15 CAPITAL ACCOUNT	2022		2021	
	€	€	€	€
Balance at 1 st January 2022		191,834		139,107
Purchase of Fixed Assets	101,864		109,903	
Amount amortised in line with asset depreciation for the year	(46,637)		(48,663)	
Loss on Disposal of Fixed Assets	(598)		(8,513)	
Transfer from Income and Expenditure Account		54,629		52,727
Balance at 31st December 2022		246,463		191,834

16 CAPITAL COMMITMENTS

There were no capital commitments at 31st December 2022.

17 CONTINGENT LIABILITIES

As outlined in the accounting policies the Authority makes provision for legal costs where it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be reliably estimated.

While there are a number of cases whereby costs can be estimated and provided for, certain cost elements relating to these cases are uncertain and cannot be reliably estimated due to uncertainty surrounding how the cases will proceed.

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18 RELATED PARTY TRANSACTIONS/ DISCLOSURE OF INTERESTS

Key management personnel consist of the CEO and members of the Authority. Total compensation paid to key management personnel, including Authority members' fees and total CEO remuneration, amounted to €238,670 (2021: €224,760) (Notes 4 and 5).

The Adoption Authority of Ireland complies with the Code of Practice for the Governance of State bodies issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by the Authority members and its staff. Formal procedures exist to ensure adherence with this requirement of the code. No related party transactions took place in 2022.

19 RETIREMENT BENEFIT COSTS

i. Authority Staffing

In accordance with Section 123 of the Adoption Act 2010, the Authority has prepared and submitted to the Minister for his approval a scheme for the granting of superannuation benefits to these staff members and in respect of such members of the staff of the Authority as it may think fit. Administrative approval for the staff superannuation scheme has been received from the Department of Public Expenditure and Reform.

New entrant staff employed by the Authority after 1 January 2013 are members of the Single Public Service Pension Scheme in accordance with Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Deductions from staff salaries are transferred to the Department of Public Expenditure and Reform on a monthly basis in accordance with the Act.

ii. Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	31 December 2022	31 December 2021
	€	€
Current service cost *	646,000	415,000
Interest on retirement benefit scheme liabilities	153,000	99,000
Less employee contributions	<u>(120,838)</u>	<u>(79,977)</u>
Total charges to the statement of income and expenditure and retained revenue reserve	678,162	434,023

* the current service cost includes employee contributions totaling €120,838 in 2022. (2021: €79,977)

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NOTES TO THE FINANCIAL STATEMENTS
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iii. Movement in net retirement benefit obligations during the financial year

	31 December 2022	31 December 2021
	€	€
Net retirement benefit obligation at 1 January	10,794,000	9,854,000
Current service costs	646,000	415,000
Interest costs	153,000	99,000
Benefits paid in period	(317,000)	(342,000)
Past Service (gain)/loss	-	-
Experience (gain)/loss on liabilities	265,000	(140,000)
Changes in actuarial assumptions	(3,185,000)	908,000
Net retirement benefit obligations at 31 December	<u>8,356,000</u>	<u>10,794,000</u>

iv. Deferred funding asset for retirement benefits

The Authority recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Authority has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

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

	31 December 2022	31 December 2021
	€	€
Funding recoverable in respect of current year retirement benefit costs	799,000	514,000
Retirement lump sum paid in period	(92,299)	-
	<u>706,701</u>	<u>514,000</u>

The deferred funding liabilities for retirement benefit as at 31 December 2022 amounted to €8,356,000. The Oireachtas grant from DCEDIY (Note 2) did not include funding in respect of pensions as the pension payments of €224,701 (Note 19 iii) were met from Vote 12 Superannuation and Retired Allowances. The balance of €92,299 relates to a retirement lump sum paid to an outgoing Higher Executive Officer.

v. History of defined benefits obligations

	2022	2021
	€'000	€'000
Defined benefit obligations	8,356	10,794
Experience (gains)/losses on defined benefit scheme liabilities	-	-

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vi. Description of scheme

Authority Scheme

The pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current “model” public sector scheme regulations. The scheme provides a pension (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse’s and children’s pensions. Normal Retirement Age is a member’s 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

Single Scheme

The Single Scheme is the occupational pension scheme for public servants hired since 2013. It is a defined benefit scheme, with retirement benefits based on career-average pay. The scheme generates pension credits and retirement lump sum credits for each scheme member. These money credits, known as “referable amounts”, accrue as percentages of pay on an ongoing basis. The referable amounts accrued each year are revalued annually until retirement in line with inflation increases (Consumer Price Index). The annual pension awarded on retirement is the cumulative total of a scheme member’s pension referable amounts, and the retirement lump sum awarded is, similarly, the total of the scheme member’s lump sum referable amounts.

Valuation

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2022.

The principal actuarial assumptions used to calculate the components of the defined benefit cost for the year ended 31 December 2022 were as follows:

	31 December 2022	31 December 2021
Discount rate	3.65%	1.40%
Inflation rate	2.65%	2.15%
Salary increases	4.15%	3.65%
Pension increases	3.65%	3.15%

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The number of members in the Scheme and the number of deaths is too small to analyze and produce any meaningful Scheme-specific estimates of future levels of mortality. Average future life expectancy according to the mortality tables used to determine the pension liabilities are:

	31 December 2022	31 December 2021
	Years	Years
Male aged 65	22.1	21.9
Female aged 65	24.3	24.2

20 ACCOMMODATION

The Adoption Authority of Ireland operates from Shelbourne House, Shelbourne Road. Rent is funded in kind by the OPW for the third and fourth floor. Since the 1st May 2022 the Adoption Authority of Ireland has rented the ground floor of Shelbourne House, Shelbourne Road. The total cost of rent for the year ended 31 December 2022 was €280,486 (2021: €nil) (also see Note 7).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

21 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Adoption Authority of Ireland at its meeting on
28th March 2023.