

**Oberstown Children Detention Campus
Annual Report and Financial Statements
For the year ended 31 December 2024**

Oberstown Children Detention Campus

For the year ended 31 December 2024

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Oberstown Children Detention Campus

For the year ended 31 December 2024

Information page

Board Members

Ms Koulla Yiasouma (Chairperson)
Mr Brian Arnold (*re-appointed 1 July 2024*)
Ms Bernadette Costello
Ms Jennifer Gargan
Mr John McDaid
Ms Elizabeth Davey
Ms Una Ni Dhubhghaill
Ms Liz O'Neill
Mr Martin Quigley
Ms Dymphna Sherry
Mr William O Rourke
Mr Fergal Reynolds
Ms Emma Shanahan

Address

Oberstown
Lusk
Co. Dublin

Bankers

Bank of Ireland
Balbriggan
Co. Dublin

Auditors

Office of Comptroller & Auditor General
3A Mayor Street Upper
Dublin 1
DO1 PF72

Oberstown Children Detention Campus

For the year ended 31 December 2024

Governance Statement and Board Members' Report

Governance

The Board of Management of Oberstown Children Detention Campus is established and appointed under the Children Act, 2001. The functions of the Board are set out in section 165 of this Act. The Board is accountable to the Minister for Children, Disability and Equality and is responsible for ensuring good governance. The Board performs this task by setting strategic objectives and targets and taking strategic decisions on all key matters within its competence. The day-to-day management, control and direction of Oberstown Children Detention Campus are the responsibility of the Director under the Children Act 2001. The Director follows the strategic direction set by the Board of Management and ensures the Board has a clear understanding of the key activities and decisions affecting Oberstown performance and of any significant risks likely to arise. The Director is a direct liaison between the Board of Management and the management of Oberstown Children Detention Campus.

Board Responsibilities

The Board has responsibility for the good governance of Oberstown Children Detention Campus and operates according to legislation and guidance to ensure effective controls are in place, which also contains the matters specifically reserved for the Board. Standing items considered by the Board include:

- Reports from Board committees, including Governance, People and Culture, Young People, Sustainability, Strategy and Audit and Risk;
- Financial reports/management accounts (via the Audit & Risk Committee on behalf of the Board)
- Staffing and young people matters
- Performance reports on all aspects of Oberstown operations
- Declaration of conflicts and other interests.

Section 173 of the Children Act, 2001 requires the Board of Management of Oberstown Children Detention Campus to keep, in such form as may be approved by the Minister for Children, Disability and Equality with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of Management of Oberstown Children Detention Campus 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 of Management 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 173 of the Children Act, 2001.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Governance Statement and Board Members' Report (continued)

The maintenance and integrity of the corporate and financial information on Oberstown Children Detention Campus is the responsibility of the Board.

The Board places reliance on the established Department of Children, Disability and Equality and, Department of Justice, managed processes and regulations to underpin its internal controls across these areas.

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

Oberstown operates in accordance with the Children Act 2001 and the principles of good governance under The Code of Practice for the Governance of State Bodies (2016).

Part 10 of the Children Act 2001 outlines the roles and responsibilities of the Minister for Children, Disability and Equality, the Board of Management and the Director of Oberstown Children Detention Campus. In the case of any conflict between the Code of Practice and the legislation, the legislation takes precedence.

Based on the information provided by the Department of Children, Disability and Equality (DCDE) and National Shared Service Office (NSSO), the Board considers that the financial statements of Oberstown give a true and fair view of the financial performance and the financial position of Oberstown Children Detention Campus at 31 December 2024.

Board Structure

The Board of Management consists of a Chairperson and 12 members, all of whom are appointed by the Minister for Children, Disability and Equality. The Chair was appointed on 1st June 2023 and the members of the Board were appointed from 4 July 2019 under the terms of section 164 and 167 of the Children Act 2001. There is provision in the Children Act allowing for the re-appointment of Board members for a second term. Board members' emoluments are disclosed in Note 3(c) to the Financial Statements.

In 2024, the Board committee structure was reviewed and a revised structure was put in place from 1 May 2024. The following standing board committees were in place in 2024:

Audit & Risk Committee; The role of the Audit and Risk Committee is to support the Board of Management in relation to its responsibilities for issues of risk, control and governance. The Committee 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.

Its members are Bernadette Costello (Chair), Koulla Yiasouma, John McDaid, Jennifer Gargan and Elizabeth Davey.

Governance Committee; comprising four Board members. The role of the Governance Committee is to support the Board in meeting legal and statutory requirements of good governance, as well as promoting the adoption of good practice. Terms of reference were reviewed and approved by the Board of Management in July 2023. On 1 May 2024, the Governance Committee merged with the Strategy Committee.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Governance Statement and Board Members' Report (continued)

Board Structure (continued)

Its members as of 30 April 2024 were Martin Quigley (Chair), Koulla Yiasouma, Jennifer Gargan and Elizabeth Davey

The Strategy Committee, comprising four Board members, was established in April 2020 and re-structured in October 2020. The role of the Committee is to support the development of the Strategic Plan 2022-2026 and oversee its implementation. The Terms of reference for the Committee were reviewed and approved by the Board in September 2023. On 1 May 2024, the Strategy Committee merged with the Governance Committee.

Its members as of 30 April 2024 were John McDaid (Chair), Koulla Yiasouma, Una Ni Dhubhghaill and Emma Shanahan.

The Governance & Strategy Committee, comprising five Board Members, was formed on 1 May 2024. The role of the Committee is to assure the Board of the proper governance of Oberstown's activities, and to support the development of the strategic planning and implementation process. The terms of reference for the committee were approved by the Board in May 2024.

Its members are John McDaid (Chair), Koulla Yiasouma, Una Ni Dhubhghail, Emma Shanahan and Martin Quigley.

The Young People Committee, comprising five Board members, was established in October 2020. The role of the Committee is to support the Board in the fulfilment of its governance and oversight responsibilities with respect to young people in Oberstown. The principal objective of the Young People Committee is to ensure that the views of young people are heard and taken into account by the Board and to assess, guide, report on and make recommendations to the Board for approval in the area of development and implementation of the Oberstown's CEHOP framework including direct engagement with the young people. The Terms of reference were approved by the Board in November 2020. The Terms of reference were revised and approved by the Board in February 2024

Its members are: Jennifer Gargan (Chair), Koulla Yiasouma, Elizabeth Davey, Liz O'Neill, Dymphna Sherry.

The People & Culture Committee, comprising three Board members, was established by the Board in December 2020. The role of the People & Culture Committee is to assess, guide, report on and make recommendations to the Board for approval in relation to the development and implementation of the Oberstown people and culture strategy. Terms of reference were reviewed and approved by the Board in November 2024.

Its members are: Koulla Yiasouma (Chair), Jennifer Gargan, William O Rourke, Dymphna Sherry and Emma Shanahan.

The Sustainability Committee, comprising four Board members, was established by the Board in July 2022. The role of the Sustainability Committee is to assess, guide, report on and make recommendations to the Board for approval in relation to the development and implementation of the

Oberstown Children Detention Campus

For the year ended 31 December 2024

Governance Statement and Board Members' Report (continued)

Oberstown sustainable action plan in line with goal 5 of the Strategy 2022-2026. Terms of reference were reviewed and approved by the Board in October 2023.

Its members are: Brian Arnold (Chair), Dymphna Sherry and Fergal Reynolds.

The Performance Committee, comprising four Board members, was established by the Board in January 2023. The role of the Performance Committee in line with the requirements of the Governance Handbook to have in place a mechanism to review the performance of the Director. Terms of reference were reviewed and approved by the Board in January 2023.

Its members are: Koulla Yiasouma (Chair), Bernadette Costello, John McDaid and Brian Arnold.

The table below covers the year from 1st January 2024 to 31st December 2024

	Board of Management Meetings attendance	Governance committee Meetings attendance	Audit & Risk committee Meetings attendance	Strategy Committee Meetings attendance	Young People Committee Meetings attendance	People & Culture Committee	Sustainability Committee	Performance Committee	Governance & Strategy Committee
Total Number of Meetings	11	2	6	2	8	4	4	4	4
Koulla Yiasouma	11	2	5	2	8	4		4	4
Brian Arnold	11						4	4	
Bernadette Costello	11		6					4	
Jennifer Gargan	11	2	6		8	4			
John McDaid	11		6	2				3	4
Elizabeth Davey	11	2	2		4				
Una Ni Dhubhghaill	11			2					3
Liz O'Neill	9				3				
Martin Quigley	10	2							3
Dymphna Sherry	11				2	2	4		
William O Rourke	8					4			
Fergal Reynolds	11						4		
Emma Shanahan	8			1		1			3

Please refer to page 3 for details of dates

Oberstown Children Detention Campus

For the year ended 31 December 2024

Governance Statement and Board Members' Report (continued)

The Board commissioned Board Excellence to undertake an independent external review of Board (and committees) effectiveness in 2024. The review formed part of the work plan for Board Committees in 2025 with oversight by the Governance & Strategy Committee. It also formed the basis of the Board of Management Annual Work Plan 2025.

Key Personnel Changes

Head of Corporate Services was appointed in October 2024.

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

The Board is responsible for ensuring that Oberstown Children Detention Campus complies with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in August 2016. The following disclosures are required by the Code:

Consultancy Costs

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

	Year ended 31 December 2024	Year ended 31 December 2023
	€	€
Legal Advice	59,798	68,518
Financial	-	40,652
Public Relations	-	-
Human Resources (<i>includes HR investigations</i>)	143,000	195,560
Business Improvement	2,460	23,480
Other	5,996	45,066
Total Consultancy Costs	211,254	373,276

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs and settlements relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by Oberstown Children Detention Campus which is disclosed in Consultancy costs above.

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For the year ended 31 December 2024

Governance Statement and Board Members' Report (continued)

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Legal Fees - Legal Proceedings	-	-
Conciliation and Arbitration Payments	-	1,200
Settlements	-	5,500
Total	-	6,700

There were no settlements paid in 2024 (2023:1). Claims for personal injury dealt with by the State Claims Agency on behalf of Oberstown are detailed in note 9 Provisions.

Travel and Subsistence Expenditure

Travel and Subsistence expenditure is categorised as follows:

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
<i>Domestic</i>		
Board	24,831	24,182
Employees	21,253	22,874
<i>International</i>		
Board	-	-
Employees	11,872	10,819
Total	57,956	57,875

Hospitality Expenditure

Hospitality Expenditure relates to accommodation and entertainment.

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Hospitality Expenditure	2,001	7,721
Total	2,001	7,721

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement of Compliance

The Board of Management has adhered to the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Oberstown was substantially compliant with the Code of Practice for Governance of State Bodies for 2024.

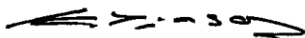
The Board of Management completed a check list of the compliance of Oberstown Children Detention Campus with the Code of Practice, which was submitted to the Department in December 2024, identifying corrective measures for any gaps identified.

The Oversight Agreement between DCDE and Oberstown was approved by the Board in December 2019 and its implementation is monitored by the Governance Committee. This was reviewed and re-signed in November 2024. A Performance Delivery Agreement is also place and was signed in January 2024.

Both DCDE and Oberstown are jointly responsible for ensuring there are good governance arrangements in place. In December 2018 the Oberstown Children Detention Campus Board of Management adopted its Governance handbook, in full compliance with the Code of Practice for the Governance of State Bodies. This is reviewed annually by the Board and published on the Oberstown website.

Oberstown Children Detention Campus Board of Management considers that it is in substantial compliance with the code and that further steps are necessary to enhance and embed the relevant sections of the Code in Oberstown. Exceptions are noted on page 14 and 15 under internal control issues.

On behalf of the Board of Management of Oberstown Children Detention Campus:



Koulla Yiasouma
Chairperson



Damien Hernon
Director

Date: 18 December 2025

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement on Internal Control

Responsibility for the System of Internal Control

On behalf of Oberstown Children Detention Campus (Oberstown), we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. Oberstown operates in accordance with the Children Act 2001 and the principles of good governance set out in the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage and reduce risk to a tolerable level rather than to eliminate risk. It is designed to provide reasonable but not absolute assurance that assets are safeguarded, transactions are documented, authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

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 Oberstown for the year ended 31 December 2024 and up to the date of approval of the financial statements except for the control issues outlined.

Shared Services

Payroll function is provided on a shared service basis by the National Shared Services Office for Oberstown through the Department of Children, Disability and Equality. The accounting officer of the National Shared Services Office is responsible for the operation of controls within shared services.

The Department of Justice continues to provide Information Management & Technology (IM&T) services to Oberstown in line with the service level agreement.

Oberstown relies on a letter of assurance from the Department of Justice to confirm that the appropriate controls in relation to IM&T matters are operating effectively in the provision of ICT services provided.

Capacity to Handle Risk

The Board of Management of Oberstown Children Detention Campus has overall responsibility for the system of internal control and risk management. The Board of Management established an Audit and Risk Committee comprising of 5 board members including one member with financial and audit expertise. The Committee met 6 times during the year.

Oberstown has outsourced its internal audit function to an independent professional firm who conduct a programme of work agreed with the Audit and Risk Committee on behalf of the Board.

A review of the risk management framework is currently taking place by an external provider. This project commenced in 2023. The review includes a review of the risk management framework, including review of risk registers, updating risk policy, risk appetite statement and workshop training with Senior Management Team. An updated Policy on Risk and a risk Appetite Statement were approved by the Board in September 2024.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement on Internal Control (continued)

Risk and Control Framework

The Board of Management of Oberstown Children Detention Campus 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 Oberstown. Risks have been identified, evaluated and graded according to their significance and are regularly reviewed as appropriate within the organisation including management (monthly review), the Audit and Risk Committee (at each meeting), other Board committees and the Board of Management (at each meeting). They are brought to the attention of DCDE in line with the Oversight Agreement.

The Risk registers detail the controls and actions needed to mitigate risks and sets out responsibility for operation of controls assigned to specific staff. We confirm that a control environment contained 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 the Board of Management and Senior Management.
- There are systems in place ensuring security of the information and communication technology systems.
- There are systems in place to safeguard assets

In March 2023, the Director advised the Audit & Risk Committee of an issue with the application of annual leave to a number of grades of staff. A project was undertaken in 2023 to rectify the annual leave entitlement. In 2024, an external review of the annual leave calculation took place with final recommendations received in December 2024. In Q1 2025, a project commenced to implement the recommendations.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement of Internal Control (continued)

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way.

We 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 of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

We confirm that Oberstown has procedures in place to ensure compliance with current procurement rules and guidelines during 2024 with the following exceptions noted under internal Control Issues. Matters arising regarding controls over procurement have resulted in non-compliance with rules and guidelines to the amount of €242k (2023: €201k). These matters are highlighted under internal control issues below. Procedures in place will continue to be monitored.

Review of Effectiveness

We confirm that Oberstown has procedures in place to monitor the effectiveness of its risk management and control procedures. Oberstown monitors and reviews the effectiveness of the system of internal control informed by the work of internal and external auditors, the Audit and Risk Committee and the senior management within Oberstown who are responsible for the development and maintenance of the internal control framework.

We confirm that the Audit and Risk Committee on behalf of the Board undertook a review of the effectiveness of internal controls in February 2025 for 2024, in the manner required by the Code of Practice for the Governance of State Bodies. In March 2025 the Audit and Risk Committee reported back to the board on this matter within their Annual Report.

Internal Control Issues

In order to adhere to procurement regulations issued by the DPEIPSRD on procurement excellence, a process of continuing improvement is in place in Oberstown which will improve compliance with public procurement regulations, value for money and increase the usage of contracts awarded by the Office of Government Procurement (OGP). In 2025 Oberstown completed an internal audit with their outsourced internal audit function on Procurement and Contract Management, resulting in a number of recommendations. Oberstown have put additional procedures in place to strengthen the internal controls in place and to ensure compliance with current procurement rules and guidelines.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement on Internal Control (continued)

In 2024 payments were made to the following Suppliers without proper procurement procedures in place:

Internal Control Issues

Supplier	Value €	Circumstances giving rise to using the supplier	Steps taken to rectify the breach
Industrial Relations Consultancy	€81,650	This supplier provided necessary IR consultancy to Oberstown during a time when recruitment of a person to permanently cover the role proved difficult.	Management will ensure procurement guidelines are followed going forward.
Social and Emotional Therapy	€46,057	Services provided ran longer than originally anticipated resulting in a procurement breach.	After an unsuccessful tendering process for Social and Emotional Workshops in 2024, Oberstown is currently preparing a revised SRFT for Under 18s Multi-Disciplinary Team Drug and Alcohol Counselling Services.
Legal Services	€43,255	The Supplier provided legal advice on ongoing cases to Oberstown throughout 2024. The supplier is a listed supplier on the OGP Multi Supplier Framework Agreement for the Provision of Legal Services to Public Sector Bodies, however an official drawdown of services from the Framework did not take place.	Oberstown prepared SRFT documentation for the Provision of Legal Services in 2023 with no response from the market. Oberstown prepared a further request for Tender documentation, going out to the market in December 2023 via eTenders with closing date for submissions 22nd December 2023. Following this process a contract was awarded to the successful supplier for the Provision of Legal Services commencing 1st February 2024 which is due to expire 31st January 2028 with a possible extension of a further 24 months. This new legal services provider provided services on any new cases from February 2024.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Statement on Internal Control (continued)

In 2024 payments were made to the following Suppliers without proper procurement procedures in place:

Internal Control Issues

Executive Search Services	€37,498	This supplier had previous experience in working with Oberstown and provided executive search services in the recruitment of the 'Chief People's Officer' in 2023 which urgently needed to be filled during a time when recruitment of a person to the role proved difficult. The fees paid in 2024 related to fees agreed for completion of placement and final placement fees for the Chief People's Officer	Management will ensure procurement guidelines are followed going forward.
Health Safety & Fire Compliance	€33,795	This supplier was procured without proper procurement guidelines due to the urgent nature of recommendations from a HIQA review and as a result of a failed recruitment drive.	Management will ensure procurement guidelines are followed going forward.

The following table provides an update in relation to 2023 payments that were made without proper procurement procedures in place:

Supplier	Value €	Circumstances giving rise to using the supplier	Steps taken to rectify the breach
Legal Services	€51,921	The Supplier provided legal advice to Oberstown throughout 2023. The supplier is a listed supplier on the OGP Multi Supplier Framework Agreement for the Provision of Legal Services to Public Sector Bodies, however an official drawdown of services from the Framework did not take place in 2023.	Oberstown prepared SRFT documentation for the Provision of Legal Services in 2023 with no response from the market. Oberstown prepared a further request for Tender documentation, going out to the market in December 2023 via eTenders with closing date for submissions 22nd December 2023. Following this process a contract was awarded to the successful supplier for the Provision of Legal Services commencing 1st February 2024 which is due to expire 31st January 2028 with a possible extension of a further 24 months.

Oberstown Children Detention Campus

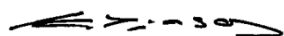
For the year ended 31 December 2024

Statement on Internal Control (continued)

The following table provides an update in relation to 2023 payments that were made without proper procurement procedures in place:

Executive Search Services	€46,643	This supplier had previous experience in working with Oberstown and provided executive search services in the recruitment of the 'Chief People's Officer' in 2023 which urgently need to be filled during a time when recruitment of a person to the role proved difficult.	Management will ensure procurement guidelines are followed going forward.
Industrial Relations Consultancy	€64,654	This supplier provided necessary IR consultancy to Oberstown during a time when recruitment of a person to permanently cover the role proved difficult.	Management will ensure procurement guidelines are followed going forward.
Landscape Design Services	€37,942	This supplier was procured without proper procurement guidelines due to tight timescale for the project the services were used on.	Management will ensure procurement guidelines are followed going forward.

On behalf of the Board of Management of Oberstown Children Detention Campus:



Koulla Yiasouma
Chairperson



Damien Hernon
Director

Date: 18 December 2025



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Oberstown Children Detention Campus

Opinion on the financial statements

I have audited the financial statements of Oberstown Children Detention Campus for the year ended 31 December 2024 as required under the provisions of section 173 of the Children Act 2001. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- 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 Oberstown Children Detention Campus at 31 December 2024 and of its income and expenditure for 2024 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 Oberstown Children Detention Campus 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

Oberstown Children Detention Campus has presented certain other information together with the financial statements. This comprises the governance statement and Board members' 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.

Irena Grzebieniak
For and on behalf of the
Comptroller and Auditor General

19 December 2025

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 173 of the Children Act 2001
- 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 they determine 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 173 of the Children Act 2001 to audit the financial statements of Oberstown Children Detention Campus 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 Oberstown Children Detention Campus'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 Oberstown Children Detention Campus 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.

Oberstown Children Detention Campus

For the year ended 31 December 2024

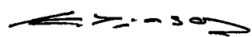
**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE
RESERVES***For the year ended 31 December 2024*

	Note	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Income			
Oireachtas Grants	2	28,040,975	25,233,446
Other Income	1(d)	33,612	31,336
Net Deferred Pension Funding	4(c)	3,616,397	3,586,271
Total Income		31,690,984	28,851,053
Expenditure			
Administration and Operations	3	25,407,314	21,816,570
Retirement benefit costs	4(a)	5,069,408	5,092,108
Depreciation		336,561	277,553
Total Expenditure		30,813,283	27,186,231
Surplus/(Deficit) for the Year before Appropriations		877,701	1,664,822
Transfer from/(to) Capital Account		(639,124)	(221,448)
Surplus/(Deficit) for the Year after Appropriations		238,577	1,443,374
Balance brought forward at 1 January		(7,277,713)	(8,721,087)
Balance Carried Forward at 31 December		(7,039,136)	(7,277,713)

The balance carried forward includes the establishment reserve.

The Statement of Cash Flows on page 22 and notes 1 to 17 on pages 23 to 38 form part of these financial statements.

On behalf of the Board of Management of Oberstown Children Detention Campus:

Koulla Yiasouma
ChairpersonDamien Hernon
Director

Date: 18 December 2025

Oberstown Children Detention Campus

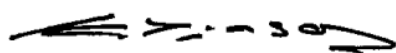
For the year ended 31 December 2024

STATEMENT OF COMPREHENSIVE INCOME*For the year ended 31 December 2024*

	Note	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Surplus(Deficit) for the year after appropriations		238,577	1,443,374
Total Actuarial gain/(loss) in the year	4 (b)	(4,531,000)	(3,662,000)
Adjustment to deferred retirement benefits funding		4,531,000	3,662,000
Total Comprehensive Income for the Year		238,577	1,443,374

The Statement of Cash Flows on page 22 and notes 1 to 17 on pages 23 to 38 form part of these financial statements.

On behalf of the Board of Management of Oberstown Children Detention Campus:



Koulla Yiasouma
Chairperson



Damien Hernon
Director

Date: 18 December 2025

Oberstown Children Detention Campus

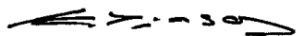
For the year ended 31 December 2024

STATEMENT OF FINANCIAL POSITION*As at 31 December 2024*

	Note	31 December 2024	31 December 2023
		€	€
Fixed Assets			
Property, plant & equipment	5	1,427,809	788,685
Current Assets			
Inventory	6	84,138	80,900
Receivables	7	193,821	163,145
Cash and cash equivalents		1,746,802	1,121,211
		2,024,761	1,365,256
Current Liabilities (amounts falling due within one year)			
Payables	8	(2,733,897)	(2,492,969)
Net Current (Liabilities)		(709,136)	(1,127,713)
Provisions	9	(6,330,000)	(6,150,000)
Retirement Benefits			
Retirement benefit obligations	4(b)	(119,250,397)	(111,103,000)
Deferred retirement benefit funding asset	4(b)	119,250,397	111,103,000
Total Net (Liabilities)		(5,611,327)	(6,489,028)
Representing			
Retained revenue reserves		(7,039,136)	(7,277,713)
Capital account	10	1,427,809	788,685
		(5,611,327)	(6,489,028)

The Statement of Cash Flows on page 22 and notes 1 to 17 on pages 23 to 38 form part of these financial statements.

On behalf of the Board of Management of Oberstown Children Detention Campus:



Koulla Yiasouma
Chairperson



Damien Hernon
Director

Date: 18 December 2025

Oberstown Children Detention Campus
For the year ended 31 December 2024

STATEMENT OF CASH FLOWS
For the year ended 31 December 2024

	Year ended 31 December 2024	Year ended 31 December 2023
	€	€
Net Cash Flows from Operating Activities		
Excess of expenditure over income	238,577	1,443,374
Depreciation of fixed assets	336,561	277,553
(Increase) in receivables	(30,676)	220,070
Increase in provisions	180,000	(2,268,240)
Increase in payables	240,928	731,862
Decrease/(Increase) in stock	(3,238)	(8,832)
Net Cash Inflow from Operating Activities	962,152	395,787
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(975,685)	(499,002)
Net Cash Flows from Investing Activities	(975,685)	(499,002)
Cash Flows from Financing Activities		
Capital account	639,125	221,448
Net Cash Flows from Financing Activities	639,125	221,448
Net increase in Cash and Cash Equivalents	625,592	118,233
Cash and Cash Equivalents at beginning of year	1,121,210	1,002,977
Cash and Cash Equivalents at end of year	1,746,802	1,121,210

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Oberstown Children Detention Campus are set out below. They have all been applied consistently throughout the year.

a) General Information

Oberstown Children Detention Campus was established as a legal entity from 1 June 2016. (SI 273/2016). The objectives of Oberstown Children Detention Campus are set out in the Children Act 2001 and include the provision of appropriate residential care, education and training programmes and facilities for young people referred to it by a court having regard to their health, safety, welfare and interests including their physical, psychological and emotional well-being.

These are the seventh set of financial statements for the Oberstown Children Detention Campus and cover the year ended 31 December 2024, with comparatives covering the period from 1 January 2023 to 31 December 2023. The following should be noted in relation to these financial statements:

Retained revenue reserves include a deficit of €3.413 million that existed at the establishment date, broken down as follows:

	Opening balance at 1 June 2016 €
Provision for claims with State Claim Agency	(1,938,000)
Payables	(1,710,286)
Bank and cash at hand	234,420
Fixed assets	143,286
Capital account	(143,286)
Net liabilities on establishment 1 June 2016	<u>(3,413,866)</u>

Financial transactions not recognised in financial statements

Ownership of the site and buildings from which the Oberstown Children Detention Campus operates is vested in the Minister for Children, Disability and Equality. The relevant assets are recognised in the Appropriation Account of that department. These financial statements reflect the value of operational assets purchased by the Campus including office equipment, furniture and fixtures, sports and activities, security equipment and vehicles.

Teachers employed to provide educational needs on the campus are paid by the Dublin Dun Laoghaire Education & Training Board (DDLETB) and are not reflected in the financial statements of the Campus. In 2024, 27.27 Whole Time Equivalent (WTE) (2023: 26.66 WTE) teachers were employed on the Campus.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

b) 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 Children's Act 2001. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Oberstown Children Detention Campus's financial statements.

The financial statements of Oberstown Children Detention Campus for the year ended 31 December 2024 have been prepared in accordance with FRS 102 *Financial Reporting Standard Applicable in the UK and Republic of Ireland*, issued by the Financial Reporting Council (FRC).

c) Revenue

Oireachtas Grants

Oireachtas grants are recognised on a cash receipts basis. This includes;

- grants received directly by Oberstown Children Detention Campus from DCDE which are recognised on a cash receipts basis,
- other grants received directly by Oberstown Children Detention Campus from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM) under the project 'Here I am' which is recognised on a cash receipts basis for vouched expenditure relating to the project,
- amounts paid to National Shared Services Office (NSSO) by the DCDE to reimburse NSSO in respect of payments made on behalf of Oberstown Children Detention Campus,
- amounts paid by DCDE on behalf of Oberstown Children Detention Campus. (See note 2).

Refunds of grants paid

Grants paid may become refundable in certain circumstances, or if the conditions of the grant are not met. Grant refunds are recognised when it is probable that the money will be refunded by Oberstown Children Detention Campus and the amount can be estimated reliably; therefore they are accounted for on an accruals basis.

d) Other Income

Other income is recognised on a cash receipts basis. Other income includes income received from staff meals from the canteen, meals on wheels and research project contributions.

e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment.

The cost of the buildings from which the campus operates was borne by DCDE and as such are not recorded in the financial statements of Oberstown Children Detention Campus.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

e) Property, Plant and Equipment (continued)

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. A full years depreciation is charged in the year of acquisition over their estimated useful lives, as follows:

(i) Office Equipment	20% per annum
(ii) Furniture and Fixtures	20% per annum
(iii) Sports and Activities Equipment	20% per annum
(iv) Security Equipment	20% per annum
(v) Plant and Machinery	20% per annum
(vi) Vehicles	20% per annum

Residual value represents the estimated amount which would 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 in which it arises.

f) Inventory

Oberstown Children Detention Campus holds stock in respect of food, medical, cleaning and clothing supplies. Inventories are not pledged as securities.

g) 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

Oberstown Children Detention Campus staff contribute to the Special Superannuation Scheme which is its own defined benefit pension scheme, funded annually on a pay-as-you-go basis from monies provided by the Department of Children, Disability and Equality and from contributions deducted from staff members' salaries.

Oberstown Children Detention Campus also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants initially 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.

Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are remitted to the Department of Children, Disability and Equality and the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

g) Employee Benefits (continued)

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Children, Disability and Equality.

The financial statements reflect, at fair value, the assets and liabilities arising from Oberstown Children Detention Campus's pension obligations and any related funding, and recognises the costs of providing pension benefits in the accounting years in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

h) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires the board and 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.

Depreciation and Residual Values

The Board 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

Oberstown Children Detention Campus makes provisions for legal and constructive obligations, which it knows to be outstanding at the year-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. Claims for personal injury are dealt with by the State Claims Agency (SCA) on behalf of Oberstown. An estimate of the amount required to settle the claims is provided by the Agency at year end, and this amount is provided for in full.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates from healthcare cost trend rates) and are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

i) Expenditure

All expenses settled by NSSO, DCDE and Children Detention Schools Unit (CDSU) on behalf of Oberstown Children Detention Campus are included in the financial statements on being notified of same. The expenditure is categorised based on the information received from NSSO, DCDE and CDSU.

j) Employee Costs

The employee costs included in the financial statements are inclusive of all overtime, shift pay, premium and security pay and are included as notified by NSSO.

There was 1 staff member (2023: 1 staff members) included in the employee costs who was seconded since the 11 April 2022 to other government departments or government funded entities. The cost of the basic salary to the Campus was €100,000 (2023: €96,000) plus associated pension and employer PRSI costs.

Salaries are re-couped as provided for in the secondment agreements.

k) Capital Account

The Capital Account represents the unamortised value of income used to purchase Property, Plant and Equipment.

2. Oireachtas Grants

The Oireachtas Grants voted to Oberstown Children Detention Campus from Department of Children, Disability and Equality (DCDE) and from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM) as shown in the financial statements consist of:

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Grants for current expenditure – Vote 40 - DCDE - Subhead A4	27,849,082	25,606,741
Grants for current expenditure – Vote 40 - DCDE - Subhead B8	348,000	249,000
Grants for the 'Hear I Am' project – Vote 33 – DTCAGSM – Subhead B6	33,801	5,594
Additional superannuation contributions (ASC)	(454,679)	(439,979)
Single Public Service Pension Scheme Contributions	(363,647)	(315,299)
Hybrid Class A Pension Scheme Contributions	(347,267)	(371,613)
	<hr/> 27,065,290	<hr/> 24,734,444
Grants for capital expenditure – Vote 40 – DCDE - Subhead A4	975,685	499,002
	<hr/> 28,040,975	<hr/> 25,233,446

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

2. Oireachtas Grants (continued)

Type	Value €	Value €
Oireachtas grant received from DCDE	8,391,010	6,690,755
Creative Ireland project funding received from DTCAGSM	33,801	5,594
Pay expenditure paid by NSSO reimbursed by the Department	19,806,072	19,164,986
Additional superannuation contributions (ASC)	(454,679)	(439,979)
Single Public Service Pension Scheme contributions	(363,647)	(315,299)
Hybrid Class A Pension Scheme contributions	(347,267)	(371,613)
Grants for capital expenditure – Vote 40 – DCDE - Subhead A4	975,685	499,002
Total Oireachtas grant income recognised in Oberstown Financial Statements	28,040,975	25,233,446

3. Administration and Operations

	Note	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Remuneration and other pay costs	3(a)	17,235,821	17,554,661
Repairs, maintenance and leasing charges		175,624	230,229
Facilities management charges*		1,587,153	1,002,405
Minor capital works and repairs		788,132	299,468
Electricity, cleaning and utilities		555,831	734,885
Communications		42,954	51,944
Information Technology		1,001,920	727,092
Movement in provisions	9	946,743	(1,483,873)
Consumables		414,164	383,827
Educational & recreational Support		799,236	731,125
Child care support		224,823	161,446
Office expenses		150,208	77,133
Audit		41,000	37,300
Professional services		713,718	653,436
Child care professional clinical services		149,527	100,630
Advertising		6,538	6,606
Human Resources		105,639	112,025
Transport		30,993	30,249
Miscellaneous operating expenses**		437,290	405,982
		25,407,314	21, 816,570

*In November 2023, Oberstown entered into a new facilities management contract. There were a number of additional services provided under the new contract, resulting in an increase in costs.

**Miscellaneous operating expenses include general household and childcare costs and other sundry expenses.

Oberstown Children Detention Campus
For the year ended 31 December 2024

Notes to the Financial Statements (continued)

(a) Remuneration and Other Pay Costs

	Note	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Staff salaries	3(b)	15,262,049	15,528,692
Employer's contribution to social welfare		1,673,875	1,660,538
Staff training and development		227,242	265,494
Staff travel and subsistence costs		33,125	33,693
Agency staff		12,917	42,061
Board members' expenses	3(c)	26,613	24,183
		17,235,821	17,554,661

The total number of staff employed at the year-end was 251 (2023: 248)

(b) Staff Salaries

	Note	Year ended 31 December 2024	Year ended 31 December 2023
		€	€
Basic pay		11,358,944	11,563,799
Annual leave accrual	8	903,270	1,227,317
Overtime		776,732	564,428
Allowances		2,223,103	2,173,148
		15,262,049	15,528,692

In 2024 overtime costs include overtime worked by staff to cover vacant posts across a number of grades within Oberstown.

There are 27.27 WTE (2023: 26.66 WTE) teachers employed by Dublin & Dun Laoghaire Education & Training Board (DDLETB), to provide educational needs. It should be noted that these teachers are remunerated directly by the DDLETB and as such their remuneration and pension costs are not included herein. All other costs associated with running the schools are included in these financial statements. Payroll costs associated with the costs are included in the financial accounts of the DDLETB.

With effect from 1st January 2019, Additional Superannuation Contribution (ASC) was introduced which replaced the pension related deduction (PRD). An amount was deducted from staff by way of an additional superannuation contribution and transferred to the Vote 40 Children, Disability and Equality. The additional superannuation contribution deduction for 2024 was €454,679 (2023: €439,979).

There was 1 seconded staff member currently included on the payroll as outlined at Note 1(j).

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

(b) Staff Salaries (continued)

In 2018 Staff salaries included an amount of €89,100 in relation to salary costs for an Oberstown staff member seconded to a not-for-profit organisation up to the end of 2018. The organisation is a registered charity. The total value of salary costs to be recouped under the agreement is €491,040 and will be paid over to DCDE. During 2020, DCDE and the registered charity agreed on a methodology to recoup the monies through private fundraising by the charity. The agreement is now in place and has been signed by both parties. As at 31 December 2024, €125,000 (2023: €100,000) had been recouped under the agreement. The secondment arrangement concluded in November 2018 in line with the original Agreement.

(c) Board Members' Emoluments

Board Members	Board Fees	Vouched Expenses	Board & Committee Meetings Attended
	€	€	
Ms Koulla Yiasouma (Chairperson)	8,978	5,271	40
Mr Brian Arnold	5,985	-	19
Ms Bernadette Costello	5,985	4,318	21
Ms Jennifer Gargan	5,985	979	31
Mr John McDaid	5,985	502	25
Ms Elizabeth Davey	5,985	2,468	19
Ms Una Ni Dhubhghaill	-	-	16
Ms Liz O'Neill	-	-	12
Mr Martin Quigley	-	-	15
Ms Dymphna Sherry	5,985	-	19
Mr William O Rourke	-	-	12
Mr Fergal Reynolds	-	-	15
Ms Emma Shanahan	-	-	13
	44,888	13,538	

Please refer to page 3 for details of dates. The vouched expenses do not include accommodation costs paid directly by Oberstown.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

(d) Employee Short-Term Benefits Breakdown

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

Range		Number of Employees	
From	To	2024	2023
€60,000	- €69,999	41	45
€70,000	- €79,999	49	49
€80,000	- €89,999	31	14
€90,000	- €99,999	4	5
€100,000	- €109,999	5	3
€110,000	- €119,999	3	1
€120,000	- €129,999	-	2
€130,000	- €139,999	-	-
€140,000	- €149,999	2	1

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.

There were 6 members (2023: 9 members) of the Board who did not receive a Board fee under the One Person One Salary (OPOS) principle. Mr Martin Quigley waived his Board fee.

(e) Key Management Personnel

Key Management personnel in Oberstown Children Detention Campus consists of the Board, the Director, the Deputy Directors and the Senior Management Team. The total value of employee benefits for the Deputy Directors and the Senior Management team is set out below:

	Year Ended 31 December 2024	Year Ended 31 December 2023
	€	€
Salary	591,962	556,120
Allowances	42,594	28,382
	<u>634,556</u>	<u>584,502</u>

This does not include the value of retirement benefits earned in the period. Standard Public Sector Pension arrangements apply. The Board emoluments and expenses are disclosed in note 3 (c).

Notes to the Financial Statements (continued)

(f) Director's Salary and Benefits

The Directors remuneration package for the period was as follows:

	Year Ended 31 December 2024	Year Ended 31 December 2023
	€	€
Salary	130,882	120,802
Allowances	10,254	-
Travel & Subsistence expenses	3,701	4,232
	<u>144,837</u>	<u>125,034</u>

This does not include the value of retirement benefits earned in the period. Standard Public Sector Pension arrangements apply.

4. Retirement Benefit Costs

(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	Year ended 31 December 2024 €'000	Year ended 31 December 2023 €'000
Current service costs	2,670	2,536
Interest on retirement benefit scheme liabilities	3,565	3,683
Less: Employee Contributions	(1,166)	(1,127)
	<u>5,069</u>	<u>5,092</u>

(b) Movement in net retirement benefit obligations during the financial year

	Year ended 31 December 2024 €'000	Year ended 31 December 2023 €'000
Net retirement benefit obligation at 1 January	111,103	103,855
Current service costs	2,670	2,536
Interest costs	3,565	3,683
Actuarial (gain)/loss	4,531	3,662
Benefits paid in the year	(2,619)	(2,633)
Net retirement benefit obligation at 31 December	<u>119,250</u>	<u>111,103</u>

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

(c) Deferred funding for retirement benefits

The Board recognises these amounts as an asset corresponding to 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 Board 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 was as follows:

	Year ended 31 December 2024 €'000	Year ended 31 December 2023 €'000
Funding recoverable in respect of current year retirement benefit costs	6,235	6,219
State grant applied to pay retirement benefits	(2,619)	(2,633)
	3,616	3,586

The deferred funding asset for retirement benefits at 31 December 2024 amounts to €119,250,397 (2023: €111,103,000).

(d) History of defined benefit obligations

	Year ended 31 December 2024 €'000	Year ended 31 December 2023 €'000
Defined benefit obligations	119,250	111,103

(e) General description of the scheme

The retirement benefit 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 (being 1/80 per year of service), a gratuity or lump sum (being 3/80 per year of service) and spouses 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.

With effect from 1st January 2013, new entrants become members of the Single Public Service Pension Scheme. This provides career-average revalued earnings related benefits revalued in line with increase in the Consumer Price Index. The Scheme's minimum retirement age will be linked to the State Pension Age (currently 66).

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

(e) General description of the scheme (continued)

In 2024 €363,647 in SPSPS contributions were paid to DPENDR (2023: €315,299).

The principal actuarial assumptions were as follows:

Year of attaining age 65	2024	2023
Rate of increase in salaries	4.00%	3.75%
Rate of increase in retirement benefits in payment	3.50%	3.25%
Discount rate	3.30%	3.15%
Inflation rate	2.50%	2.25%

Mortality

58% of ILT15 for males with improvements (see below).

62% of ILT15 for females with improvements (see below).

Annuity factors increase by:

0.36% p.a. (Males with no spouse's pension)

0.30% p.a. (Females with no spouse's pension)

0.30% p.a. (Males with spouse's pension)

0.25% p.a. (Females with spouse's pension)

The mortality basis explicitly 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. The table below shows the life expectancy for members attaining age 65 in 2024 and 2044.

Year of attaining age 65	2024	2044
Life expectancy male	22.2 years	24.4 years
Life expectancy female	24.5 years	26.5 years

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

5. Property, Plant & Equipment

	Sports & Activities Equipment €	Security Installations €	Furniture & Fixtures €	Office Equipment €	Plant & Machinery €	Vehicles €	Land & Buildings €	Capital Work-in- Progress €	Total €
Cost/Valuation									
At 1 January	100,610	969,691	1,459,274	47,932	186,599	310,271	-	-	3,074,377
Additions	-	79,242	188,968	6,089	4,176	83,840	965,520	613,370	1,941,205
Transfer of assets	-	-	-	-	-	-	(965,520)	-	(965,520)
Disposals	-	-	-	-	-	-	-	-	-
At 31 December	100,610	1,048,933	1,648,242	54,021	190,775	394,111	-	613,370	4,050,062
Depreciation									
At 1 January	75,103	593,679	1,273,957	36,477	132,277	174,199	-	-	2,285,692
Charge for the year	12,375	135,157	90,709	5,625	18,412	74,283	-	-	336,561
Disposals	-	-	-	-	-	-	-	-	-
At 31 December	87,478	728,836	1,364,666	42,102	150,689	248,482	-	-	2,622,253
Net Book Value									
At 1 January	25,507	376,013	185,319	11,455	54,319	136,072	-	-	788,685
Net movement for the year	(12,375)	(55,915)	98,259	464	(14,236)	9,557	-	613,370	639,124
At 31 December	13,132	320,098	283,578	11,919	40,083	145,629	-	613,370	1,427,809

In order to establish the fixed asset register of the three schools that came together to form Oberstown Children Detention Campus on 1 June 2016, independent asset valuers were brought in to review all the assets held and to put current valuation on those assets as at that date. All assets acquired subsequent to that date are stated at cost. The ownership of the site and building from which the Oberstown Children Detention Campus operates is vested in the Minister for Children, Disability and Equality and are not shown in these financial statements. *As a result any capital expenditure on Land and buildings was transferred back to the Department of Children, Disability and Equality.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

6. Inventory

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Inventory	84,138	80,900
	84,138	80,900

Inventory comprises of stocks in respect of food, medical, cleaning and clothing supplies. Stocks are valued at the lower of cost and net realisable value.

7. Receivables

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Prepayments	193,197	162,856
Other receivables	624	289
	193,821	163,145

8. Payables

Amounts falling due within one year

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Trade creditors	411,353	391,029
Accruals	1,392,038	864,607
Annual leave accrual	903,270	1,227,317
Other creditors	27,236	10,016
	2,733,897	2,492,969

In 2023 an error was discovered in relation to the calculation of annual leave dating back to 2012. A project was undertaken to rectify the annual leave entitlement and the backdated annual leave entitlements. It was agreed to manage the annual leave balances over a three year period. Staff will be entitled to take their entitlement in the form of additional annual leave in the period 1 January 2024 - 31 December 2026. Payment in lieu of the leave entitlement is not an option. The figure for annual leave accrual includes the monetary value identified as part of the project.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

9. Provisions

	2024 Provision for claims managed by SCA €'000	2023 Provision for claims managed by SCA €'000
Balance at 1 January	6,150	8,418
Reduction/Increase in provision	947	(1,484)
Utilisation of provision	(767)	(784)
Movement in provision in year	180	(2,268)
Provision at 31 December	6,330	6,150

Claims for personal injury are dealt with by the State Claims Agency on behalf of Oberstown. An estimate of the amount required to settle the claims is provided by the Agency at the year end. €6.330 million was provided for at the year-end (2023: €6.150m).

10. Capital Account

	Year ended 31 December 2024 €	Year ended 31 December 2023 €
Opening Balance at 1 January	788,685	567,237
Transfer (to) from Statement of Income and Expenditure and Retained Revenue Reserves		
Funding to acquire assets	975,685	499,002
Amortisation in line with asset depreciation	(336,561)	(277,554)
Closing Balance at 31 December	1,427,809	788,685

11. Related Party Disclosures

Key management personnel in Oberstown Children Detention Campus consist of the Board, the Director, Deputy Directors and the Senior Management Team. Total compensation paid to Key Management Personnel, including Board members' fees and expenses and total remuneration of Oberstown Director and the Deputy Directors and Senior Management Team, are disclosed in Note 3.

Oberstown Children Detention Campus adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation covering the personal interests of Board members. In the normal course of business, Oberstown Children Detention Campus may approve grants or enter into other contractual arrangements with entities in which Oberstown Children Detention Campus Board members are employed or are otherwise interested.

In cases of potential conflict of interest, the Board of Management have a conflicts of interest register in place. The Chair is advised in advance of meetings of any conflicts that arise as a result of the board documents issued. A register is maintained and available on request of all such instances. There were no instances of conflicts of interest in the year.

Oberstown Children Detention Campus

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

12. Contingent Liabilities

There are a number of legal cases currently ongoing against Oberstown Children Detention Campus. The Board and the State Claims Agency have considered each of these and in accordance with the accounting policy in place have only made provisions in respect of uninsured probable future obligations with regard to these cases.

13. Going Concern

The Statement of Financial Position records liabilities of €9,064m. The largest liability relates to the provision of €6,330m for legal claims. On an annual basis CDSU through DCDE on behalf of Oberstown allocate funds to cover the legal claims when they are settled. Based on cash projections and the budget set with DCDE

the Board believes it will have funds to continue for the next 12 months.

14. Important Events during the Year

The Board approved the senior management structure in November 2024. The interim Chief People's Officer resigned March 2024, following a recruitment process a Head of Corporate Services was appointed in October 2024.

15. Comparative Figures

Changes to the 2023 comparative figures were made to the Consultancy Costs note to exclude some services which are deemed outsourced 'business-as-usual' functions and to make them consistent with 2024 disclosures.

16. Subsequent Events

There were no subsequent events to be reported.

17. Approval of the financial statements

The financial statements were approved by the Board of Management of Oberstown Children Detention Campus on 18 December 2025.