

Tusla Briefing Document - Oireachtas Committee of Public Accounts.

“Financial Statements 2024 Tusla - Child & Family Agency”

[Annual Report and Financial Statements 2024](#)

2024 Summary

Child Protection & Welfare

- In 2024, the Agency managed **96,666** referrals to Child Protection and Welfare Services, representing an increase of 5% since 2023.
- 22,839 cases were open to social work at the end of 2024 (Child Protection and Welfare & Children in Care).

Alternative Care

- There were **5,823** children in care at the end of 2024, 87% of whom were in foster care (inclusive of Separate Children Seeking Internal Protection)
- 95% of mainstream children in care were in full-time education.
- 916 admissions to care in 2024. 604 children were admitted to care for the first time in 2024.
- 3,809 foster carers were on the approved panel at the end of 2024, 245 of these were approved in 2024.
- 2,935 young adults were in receipt of aftercare services at the end of 2024. 580 referrals were received in 2024. 78% of young people in receipt of aftercare services (18–22 year-olds) were in education or training.
- The Central Statistics Office reported in 2024 that nine in ten children who left care (and aged 18-23 years in January 2024) were in substantial employment or enrolled in education for each of the years 2019-2022, similar to all children in Ireland.
- At the end of 2024, there were 36 mainstream young people placed in Special Emergency Arrangements and there were 108 SCSIP in Special Emergency Arrangements.

Family Support

- 48,443 children were referred to a family support service in 2024
- Approximately 20,000 children were in receipt of a family support service at the end of 2024

Tusla Educational Support Services (TESS)

- In the 2023/2024 academic year, 8,042 referrals were screened by TESS (Tusla Education Support Service) and the service worked with **7,575** children.

Children’s Service Regulation

- 4,045 pre-schools were registered and 2,316 inspections of pre-school services in 2024.

Commissioned Services

- 451 organisations funded in 2024 (funding of €181m provided).

Adoption Birth Information and Tracing Service (BIT)

- 9,337 information requests under the BIT Act from the outset until end of 2024. 9,246 were processed and the services remains fully compliant with statutory timelines.
- 7,615 tracing requests were received under the BIT Act from the outset until end of 2024. 1,740 of these remain awaiting a service.

Tusla 10 years

2024 was the year in which we marked 10 years since the establishment of Tusla, the Child & Family Agency which is an important milestone as we reflected on the changes experienced, progress made and new challenges arising. The Agency has grown significantly since its establishment with over 100% increase in child protection and welfare referrals.

We have also implemented new services in line with changing policy and legislation, such as Family Support Networks, the Birth Information & Tracing Service, and Childminding Registration, and have faced unprecedented situations such as COVID-19 and the HSE Cyber Attack.

Since 2022, we have seen a 500% increase the number of Separated Children Seeking International Protection and young people from Ukraine, under the Temporary Directive initiative, and have rapidly scaled up services in response with 528 young people being accommodated by alternative care services as of 31st August 2025.

Tusla Integrated Reform Programme 2024-2026

Our Tusla Integrated Reform Programme 2024-2026 is being implemented *to ensure that children and young people receive the right response, from the right professional, in the right place, at the right time; that our staff feel supported and valued; and that we are a trusted and respected public service*, with key objectives achieved to date including:

- Service Restructuring – 6 Regions/30 Networks, to ensure equity of access for service provision.
- Strengthening oversight of Third-Party Providers (Private and Community & Voluntary Services).
- Data Management and Digital Transformation Strategy that is making significant progress in maximising the use of technology and innovation in supporting the delivery of our services.
- Significant programme and investment in information security over the last 3 years in line with the increased risk from cyber incidents.
- Digital Portal enables our partners and members of the public to engage directly with our services online.
- Tusla Case Management System (single view of the child across all our services as an integrated system supporting our vision of integrated services for children and families).
- TCM was also extended this year to cover our residential care and foster services. This means we now have an integrated view of the child, their placement in care, their residential bed or foster placement and their engagement with our services.
- Increased staff retention.
- Increased supply and recruitment initiatives including Launch of first Social Work Apprenticeship Programme in May 2024 and Social Care Workbase Learning Programme in 2025.
- Improved recruitment of Foster Carers.
- Opening of first Tusla Children's Residential Unit since 2017.
- An external review of Special Care Services.
- ISO accreditation for Early Years Inspectorate.

Financial Statements for 2024

- In 2024, our budget allocation was €1.13 billion, the majority of this funding was from the Department of Children, Equality, Disability, Integration and Youth. The Department of Education provided funding of just over €55.4 million for Tusla Education Services (TESS) in 2024.
- This is reflective of a 7.5% increase in 2023 and targeted to address 2023 ELS and critical Foster Care, Residential Care and Community and Voluntary Services. The broad breakdown of Tusla spend equates to 37% on placement costs (emergency, residential and foster care), 36% on staffing, 19% on Community and Voluntary Services, 3% on Legal costs and 5% on other non-pay costs).
- The Audit of the 2024 financial statements was completed by the C&AG and was signed off on 30th June 2025.
- The Agency has a comprehensive system of internal controls, and these are overseen by the Board. In line with the Code of Practice for Governance of State Bodies, on an annual basis, the Agency reviews the effectiveness of its system of internal controls with a comprehensive report compiled of assurances across the organisation. Additionally, the Statement on Internal control also sets out the key areas of weakness that the Agency is focused on and significant progress has been made in mitigating the risks that are presented. The Statement on Internal Control which is incorporated into the Annual Financial Statements, sets out the framework within which internal controls operate.
- The Comptroller and Auditor General draws attention each year to the area of non-compliant procurement which in 2024 amounted to a figure of €5.4 million (€4.8m in 2023). This represents 1.3% (2023 1.43%) of the overall non pay procurable spend in 2024. On foot of the previous requests from the PAC, we have provided a detailed response on procurement and this is included in Appendix 1. The Agency is committed to the regularisation of these contracts and significant work is being undertaken to regularise these contracts as part of our Corporate Procurement Plan. The Agency has undertaken significant procurement projects in 2024 which has continued into 2025 to ensure that the Agency achieves best value for money across all of its areas of expenditure.
- The Comptroller and Auditor General draws attention to Legal Costs and Settlements which were made with four individuals following legal actions taken against the Child and Family Agency. The Agency also draws attention to this in the Governance Statement, legal settlements and costs relating to complex litigation cases arising from service circumstances that occurred prior to 2018. On foot of a subsequent Protected Disclosure to the (then) Minister Children, Equality, Disability, Integration and Youth, related to the circumstances, the Board on legal advice, engaged an external third party to conduct an investigation. The High Court in subsequent litigation ordered that the resulting report be quashed.

While the agency can disclose the costs associated with these cases, due to the High Court order, and confidential settlements which were subject to mediation agreements the Agency cannot disclose details pertaining to the cases as all four cases are related and speaking on any of them could breach the High Court order.

The total costs incurred to date in relation to this matter, relating to 4 individuals is outlined in the table below:

Case Reference	Total Settlement	Settlement Costs paid by Tusla	DPER Approval	Settlement Costs paid by SCA	Legal Costs incurred
<u>First Case (C&AG Case 2)</u>	€300,000 by mediation	€200,000 by Tusla	Received	€100,000 by SCA	Jointly managed by Tusla/SCA, Legal fees not yet received.
<u>Second Case (C&AG Case 3)</u>	€49,999 by mediation	€49,999 by Tusla	N/A Not required as under the threshold of €50,000 requiring approval	Nil by SCA	Plaintiff's costs amounting to €870,683, paid by Tusla: • €720,821 pre mediation • €149,862 mediation process and conclusion
<u>Third Case (C&AG Case 4)</u>	€309,500	Nil	N/A No settlement by Tusla	€309,500 by SCA	Settled in 2025, €146,234 paid by SCA: • Plaintiff €90,788 • SCA €55,446
<u>Fourth Case (C&AG Case 1)</u>	€140,000 by mediation	Nil	N/A No settlement by Tusla	€140,000 by SCA	Settled in 2025, €126,273 paid by SCA: • Plaintiff €79,000 • SCA €47,273

In addition to the costs outlined in this table, Tusla's own costs in relation to this matter have amounted to just under €1.6million to date (including €416k in respect of the investigation and the report by the external firm engaged).