Kildare County Childcare Committee Company Limited

By Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2024

Kildare County Childcare Committee Company Limited by Guarantee

CONTENTS

DIRECTORS AND OTHER INFORMATION

Directors	Edel Smyth Yvonne Darragh Edward Drew Nicola McDonnell Edelle McMonagle Raymond Fullam Ciaran Scanlon
Company Secretary	Edel Smyth
Company Number	355991
Charity Number	CHY 155585
Registered Office	Unit 21 Thompson Enterprise Centre Clane Business Park Clane Co.Kildare
Business Address	Unit 21 Thompson Enterprise Centre Clane Business Park Clane Co.Kildare
Auditors	Patrick Lane & Co Chartered Accountants Chartered Accountants and Statutory Audit Firm 69 Main Street Blackrock Co. Dublin A94 N6D0
Accountants	Sisgate Pro Limited Ivy House Dublin Rd Moate Co.Westmeath
Bankers	Allied Irish Bank 41 South Main Street Naas Co.Kildare

Kildare County Childcare Committee Company Limited By Guarantee
DIRECTORS' REPORT
for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

Principal Activity and Review of the Business
The principal activity of the company Is to focus on the following core objectives which are common to all CCC's and against which Kildare County Childcare Committee Limited have identified relevant and related actions to be carried out:

1. Support the DCEDIY's Finance and Compliance Unit to:
- Provide one to one support to services to assist them in being compliant,
- Contact all non-compliant ELC and SAC services by phone and e-mail or in person to offer support in relation to their compliance with scheme,
- Provide feedback to DCEDIY/Pobal CAR on compliance support/Information/issues as required,
- Publicize & circulate compliance related supports,
- Under Building Blocks Capacity Grant, support and facilitate providers in completing and submitting Expressions of Interest. Assess EoI's as required. Support and facilitate providers in submitting Grant Applications as required.
- Assist DCEDIY in forward planning to ascertain future local need and demand for ELC/SAC places,
- Encourage and promote participation by ELC and SAC services in the annual sector profile by way of email and phone call as directed by DCEDIY and/or Pobal.

2. Support the DCEDIY's Quality Unit to:
- Support the delivery of the Children First National Early Years Program.
- Administration of the Learner Fund Bursary Scheme for 2024
- Support promotion and rollout of new Nurturing Skills Learner Fund,
- Regulatory support system for ELC/SAC/Childminding services – Pre/Post Registration, Pre/Post Inspection and CAPA,
- Support the development of Irish language and Irish language provision,
- Continue to provide Information and/or one to one support to ELC, SAC services in relation to Department of Education (DE) Early Years Inspectorate (EYI) process in particular, regarding policies and procedures particulary with the EYEI expansion to 0 to 6 years.
- Support the development of outdoor play-based learning (indoor settings using outdoor spaces, indoor/outdoor settings and outdoor settings) with potential and existing ELC, SAC and Childminding setting,
- Support the development of SAC services. Provide support and information to SAC services to raise awareness of the National Quality Guidelines,
- Support the implementation of the National Action Plan for Childminding,
- Provide ongoing support to all childminders,
- Support the delivery of the Childminding Development Grant, subject to actions arising out of the National Action Plan for Childminding,
- Provide support and information to childminders in line with the National Childminding Action Plan,
- Provide engagement opportunities for Childminders with the support and assistance from the Childminding Development Officers,
- Data collection Childminding,
- Support training opportunities for Childminders,
- To connect with services in cluster groups to discuss a range of topics relating to quality using a "Communities of Practice approach",
- Respond to critical incidents,
- Roll out critical incident training,
- Provide Networking opportunities for Childminders with the support and assistance from the Childminding Development Officers
- To connect with services in cluster groups to discuss a range of topics relating to quality using a "communities of practice approach",
- Respond to critical incidents,
- Roll out critical incident training,
- Provide support to services in development of complaint management and partnership with parents,
- Continue to contribute to the National roll out of Siolta and Aistear in coordination with the National Siolta Aistear Implementation Office,
- Roll out workshops on the Everyday space's checklist from the Participation Framework to give children and young people a voice in decision-making in everyday settings,
- Participation Framework: Engage in the Training of Trainers program for the participation framework,
- Facilitate the recruitment of staff into the sector for example engaging with ELC/SAC service providers, local further and higher education institutions, local DSP/Intreo offices and ELC Graduates (Levels 5-8)
- Promote the Nutritional Standards to ELG and SAC services which inform, develop and implement healthy eating policies and practices,
- Support ELC services, SAC services and Childminders with the quality requirement of their Core Funding contract,
- Support promotion of and rollout of Nurturing Skills,

3. Support DCEDIY's (Schemes Oversight) and Communications (FENOCC) Unit to:
- Post up to date information on CCC website and signpost parents/guardians, ELC and SAC services to the relevant information and other relevant websites,
- Support parents/guardians to understand their childcare choices, to ask the right questions when choosing their ELC or SAC provider and to access relevant information about ELC/SAC services,
- Engage with DCEDIY to ensure appropriate and up- to date local information is included on the parents and practitioner's hub being developed,
- CCCs to keep an updated directory of ELC and SAC services within their CCC area.
- Provide information and/or data to DCEDIY to support Parliamentary business and other ad hoc requests.

4. Support DCEDIY's Governance and Systems Development Unit to:
- Support the participation of any CCC colleagues Involved In formal consultation activities, including thematic working groups, established to implement the recommendation arising out of the Review of the ELC and SAC Operating Model,
- Provide information and/or data to OCEDIY or its agents arising out of the Review of the ELC and SAC Operating Model as requested,
- All CCCs commit to supporting a DECDIY program of interim improvements for the current ELC/SAC operating model identified in the Review. This DCEDIY program of interim improvements will focus broadly on identifying an optimal online offering across CCC's, identifying opportunities for shared service provision to reduce administrative overheads and examining governance arrangements across all CCC's to identify best practice.

5. Support DCEDIY's First 5, ECCE, NCS Operations, Comms and Co-ord Unit (FENOCC) to:
- Provide general support to ELC and SAC in relation to the ECCE and CCSP program, including PAU support and general EYP support,
- Provide Information and support to parents in relation to the rules/general queries with regards to the ECCE and CCSP program,
- Ensure CCC website Information Is checked regularly and kept up to date in line with all DCEDIY national childcare funded programs,
- Check all ECCE and CCSP fees lists over Q2, Q 3 and Q4 of 2024,
- Approve minimum number exemption applications for ECCE,
- Compile and publish on CCC websites a list of Parent & Toddler Groups in the area,
- Provide information and assistance to ELC and SAC services in relation to the National Childcare Scheme (NCS),
- Provide one-to-one assistance to ELC and SAC services in relation to the NCS,
- Supporting the following parents in accessing the NCS, Parents who would wish to apply for the NCS who need additional support in to understanding the process, accessing a computer for applying, filling In the form or with the application process itself. Parents who wish to apply for the NCS but have literacy or language difficulties who may need additional capacity to understand the process and/or offer assistance with understanding their entitlements and with the application process itself. Parents who may be entitled to the NCS sponsorship arrangement by directing them to the relevant statutory body relevant to their needs,
- Assist and support ELC and SAC services by providing Information in relation to "sponsor" arrangements under the NCS,
- Provide feedback to DCEDIY on the Parent and Toddler Grant (and other potential supports that exist for those providing informal care)
- Administer the Parent and Toddler Grant as per DCEDIY guidelines,
- Provide support with the administration of a survey to Parent & Toddler Groups in the local area.

6. Support DCEDIY's Access and Inclusion Unit to:
- Participate in working groups that will be established to progress actions contained in First 5 as needed (one CCC nominee per working group,
- Continue to provide support in the response to the Ukrainian crisis as agreed with joint working group,
- Continue to support the implementation and promotion of My Little Library and Little Book at Bedtime initiatives for families, including actions connecting ELCs and SACs to their local library service,
- Support DCEDIY policy development,
- Communicate with parents in relation to Access and Inclusion Model (AIM): This will include undertaking the following activities: Promote AIM to parents and communities through inclusion of AIM information and materials when engaging with families in line with the AIM Communication Guidelines. Promote and explain AIM to individual parents with children who may benefit from AIM. Support parents to access AIM by providing support to access a preschool place for their child and to access AIM support.
- Communicate to preschools in relation to Access and Inclusion Model (AIM): This will include undertaking the following activities: Promote AIM to preschool services through inclusion of AIM information and materials when engaging with all services in line with the AIM Communication Guidelines. Identify and support services who haven't engaged with AIM to date. Promote AIM to individual services and provide support in accessing targeted support including the Access and Inclusion Profile and the AIM Level 7 application process.
- Have knowledge and explain the rules of AIM to ELCs. Promote the LINC Inclusion Coordinator program, the Level 3 training and the Universal Design Guidelines to preschool services.
- Engage with AIM at policy level as requested by DCEDIY/Pobal. Participate in groups as required to promote and support the implementation of policy and delivery of AIM including the AIM Steering Group, the Complex Healthcare Needs Group, Cross Sectoral Implementation Group (CSIG) and other groups.
- EDI and Inclusion Charter. Roll out the revised Equality Diversity and Inclusion training including the mentoring aspects to promote and develop the Inclusion Charter in targeted settings.
- Equal Start. Support the DCEDIY with the development of EPM as required. Provide supports and information to the providers on EPM as part of the EPM Communication Strategy.

- to critical incidents.
- Participate in Training of Trainer for critical incident planning. Roll out critical incident training.

7. Support DCEDIY's Sector Development Unit to:
- Provide one-to-one support and Information to assist possible/new ELC and SAC services in the start-up phase,
- Provide one-to-one case management support and information to existing ELC and SAC Services. Providing updates to Pobal on an ongoing basis and collaborating with Pobal as necessary.
- In the day-to-day support of services, if CCC's identify patterns of emerging/ongoing issues within services will contact both Pobal and DCEDIY Case Management team and provide a report to them on same. The accompanying list of issues is not to be taken as an exhaustive list,
- Provide case management support and information to existing ELC and SAC services in relation to business operations. This includes collaborating with Pobal in developing all Sustainability Funding requests for all partner services including private and not for profit services. This includes carrying out the Operational Review element of the process providing further information to support a funding request as necessary such as the development of service specific engagement and action plans,
- Attend and contribute to the monthly Case Management meetings with Pobal; report on services supported,
- CCC participation in Pobal-led or other training on case management tools to enhance CCC capacity to support ELC & SAC services in relation to governance, finance, reporting requirements and case management tools,
- Deliver training workshops and or information workshops to ELCs/SACs in relation to governance, finance, reporting requirements and case management tools,
- Provide support with the administration and coordination of focus groups and surveys to determine governance and compliance needs of service providers,
- Support services with queries and difficulties throughout the Core Funding Program year cycle, including applying, updating or making changes to an application and reporting requirements,
- Deliver training workshops and/or information workshops in relation to the administration of Core Funding including applying updating, or making changes to an application and supporting Partner Services in fulfilling their Core Funding reporting requirements,
- Support and promote the development and implementation of the New Funding Model by providing support surveys, stakeholder consultation and other research tools,
- Carry out Phase 1 of the Core Funding Fee Review process.

The Company Is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2024.

Principal Risks and Uncertainties
The principal risks and uncertainties that the company face is if the funding from Pobal was to be stopped.

Financial Results
The deficit for the financial year after providing for depreciation amounted to (€2,076) (2023 – (€3,318)).

At the end of the financial year, the company has assets of €153,909 (2023 - €69,973) and liabilities of €131,221 (2023 - €45,209). The net assets of the company have decreased by €2,076.

Directors and Secretary
The directors who served throughout the financial year, except as noted, were as follows:

Edel Smyth
Yvonne Darragh
Edward Drew
Nicola McDonnell
Edelle McMonagle (Appointed 11 December 2023)
Raymond Fullam (Appointed 11 December 2023)
Ciaran Scanlon (Appointed 6 March 2023)

The secretary who served throughout the financial year was Edel Smyth.

There were no changes in shareholdings between 31 December 2024 and the date of signing the financial statements. In accordance with the constitution, the directors retire by rotation and being eligible, offer themselves for re-election.

Future Developments
The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

Auditors
The auditors, Patrick Lane & Co, (Chartered Accountants) have Indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerized accounting systems. The accounting records are located at the company's office at Unit 21, Thompson Enterprise Centre, Clane Business Park, Clane, Co. Kildare.

Signed on behalf of the board

____
Edward Drew
Director

____
Raymond Fullam
Director

Date:______________

Kildare County Childcare Committee Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they *give* a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently.
- make judgements and accounting estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is Inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

E Drew

Edward Drew
Director

Raymond Fullam

Raymond Fullam
Director

Date:_____________

INDEPENDENT AUDITOR'S REPORT
to the Members of Kildare County Childcare Committee Company Limited By Guarantee

Report on the audit of the financial statements

Opinion
We have audited the financial statements of Kildare County Childcare Committee Limited by Guarantee ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, Including the summary of significant accounting policies set out In note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as of 31 December 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are Independent of the company in accordance with the ethical requirements that are relevant lo our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) Issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the directors' use of the going-concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, Individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report have been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT
to the Members of Kildare County Childcare Committee Company Limited By Guarantee

Matters on which we are required to report by exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- 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 our 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.
- 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- 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.

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Kildare County Childcare Committee Company Limited By Guarantee

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

Patrick Lane
For and on behalf of
Patrick Lane & Co
Chartered Accountants and Statutory Auditor
69 Main Street
Blackrock
Co. Dublin
A94 N6D0

Kildare County Childcare Committee Company Limited By Guarantee

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income	4	**906,088**	690,769
Expenditure		**(908,164)**	(694,087)
Deficit on ordinary activities before tax		**(2,076)**	(3,318)
Tax on deficit on ordinary activities	7	**-**	-
Deficit for the financial year		**(2,076)**	(3,318)
Total comprehensive income		**(2,076)**	(3,318)

Approved by the board on ____________ and signed on its behalf by:

E Drew

Edward Drew
Director

Raymond Fullam

Raymond Fullam
Director

Kildare County Childcare Committee Company Limited By Guarantee

BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	**8**	**24'766**	23,575
Current Assets			
Debtors	**9**	**3,331**	3,670
Cash and cash equivalents		**125,812**	42,728
		129,143	46,398
Creditors: amounts falling due within one year	**11**	**(131,221)**	(45,209)
Net Current Assets		**(2,078)**	1,189
Total Assets less Current Liabilities		**22,688**	24,764
Reserves			
Income and expenditure account		**22,688**	24,764
Equity attributable to owners of the company		**22,688**	24,764

Approved by the board on ____________ and signed on its behalf by:

E Drew

Edward Drew
Director

Raymond Fullam

Raymond Fullam
Director

Kildare County Childcare Committee Company Limited By Guarantee
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2024

	Retained surplus	Total
	€	€
At 1 January 2023	**28,082**	28,082
Deficit for the financial year	(**3,318)**	(3,318)
At 31 December 2023	**24,764**	24,764
Deficit for the financial year	**(2,076)**	(2,076)
At 31 December 2024	**22,688**	22,688

Kildare County Childcare Committee Company Limited By Guarantee
CASH FLOW STATEMENT
for the financial year ended 31 December 2023

	Notes	2024 €	2023 €
Cash flows from operating activities			
Deficit for the financial year		**(2,076)**	(3,318)
Adjustments for:			
Depreciation		**15,601**	12,243
		13,525	8,925
Movements in working capital:			
Movement in debtors		**339**	7,538
Movement in creditors		**86,012**	16,536
Cash generated from/(used in) operations		**99,876**	32,999
Cash flows from investing activities			
Payments to acquire tangible assets		**(16,792)**	(10,257)
Net Increase/(decrease) in cash and cash equivalents		**83,084**	22,742
Cash and cash equivalents at beginning of financial year		**42,728**	19,986
Cash and cash equivalents at end of financial year	**10**	**125,812**	42,728

Kildare County Childcare Committee Company Limited By Guarantee
INFORMATION RELATING TO THE POBAL GRANT
for the financial year ended 31 December 2024

Grants and Other Information

Name of State Agency	Type of Funding	Details of Funding	Amount €
DCEDIY	Early Childhood Care & Education Program	To deliver the DCEDIY approved 2024 local Implementation Plan statement of work: To support DCEDIY's Finance and Governance Unit. DCEDIY's Quality Unit, DCEDIY's (Operations and) Communications Unit, DCEDIY's Projects Unit and DCEDIY's Early Years Policy Unit.	**525,383**
			525,383

Patrick Lane
For and on behalf of
Patrick Lane & Co
Chartered Accountants and Statutory Auditor
69 Main Street
Blackrock
Co Dublin
A94 N6D0

Date:______________

1. General Information

Kildare County Childcare Committee Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is Unit 21, Thompson Enterprise Centre, Clane Business Park, Clane, Co. Kildare, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented In Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance
The financial statements of the company for the year ended 31 December 2023 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained In the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Income
The whole of the income is attributable to the principal activity of the company which Is wholly undertaken in Ireland.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors
Trade and other debtors are initially recognized at fair value and thereafter stated at amortized cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost, less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are Initially recognized at fair value and thereafter stated at amortized cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an Independently administered fund.

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognized in respect of all timing differences that have originated but not reversed at the balance sheet dale where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost In a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

The whole of the company's Income is attributable to its market in the Republic of Ireland and Is derived from the principal activity of the company which is wholly undertaken In Ireland.

4. Income

The income for the financial year is analyzed as follows:

	2024	**2023**
	€	€
By Category:		
Pobal – Core Funding	**525,383**	488,149
Learner bursary funds	**14,000**	11,250
Child minding development grant	**9,000**	1,500
Parent & toddler group	**16,644**	11,672
Other funding	**-**	-
Access Inclusion Model	**24,570**	23,625
EDI (AIM)	**10,000**	10,000
DCEDIY FRSP Funding	**26,460**	-
National childminding action plan	**-**	2,500
Non DCEDIY Tusla	**140,593**	29,476
Stay & play	**-**	131
RCMDO	**73,000**	60,015
Ukraine	**36,938**	30,451
Core funding support	**22,000**	22,000
Quality support funding	**7,500**	-
	906,088	690,679

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the company which is wholly undertaken in Ireland.

5. Operating deficit

	2024	**2023**
	€	€
Operating deficit is stated after charging:		
Depreciation of tangible assets	**15,601**	12,243

6. Employees and remuneration

Number of employees
The average number of persons employed (including executive directors) during the financial year was as follows:

	2024 Number	2023 Number
Programming	**8**	8
Administration	**2**	2
	10	10

The staff costs comprise:	2024 €	2023 €
Wages and salaries	**310,694**	276,521
Social welfare costs	**55,489**	39,518
Pension costs	**67,732**	45,347
	433,915	361,386

During 2024, the Chief Executive in place, earned a salary of €75,972 during the year under review.

7. Tax on deficit on ordinary activities

	2024 €	2023 €
Analysis of charge in the financial year		
Current tax:		
Corporation tax	**-**	-

(b) **Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2024 €	2023 €
Taxable at 0.0%	**(,2076)**	(3,318)

No charge to tax arises due to tax losses incurred.

8. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2024	**84,152**	84,152
Additions	**16,792**	16,792
At 31 December 2024	**100,944**	100,944
Depreciation		
At 1 January 2024	**60,577**	60,577
Charge for the financial year	**15,601**	15,601
At 31 December 2024	**76,178**	76,178
Net book value		
At 31 December 2024	**24,766**	24,766
At 31 December 2023	**23,575**	23,575

8.1. Tangible assets prior financial year

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2023	**73,895**	73,895
Additions	**10,257**	10,257
At 31 December 2023	**84,152**	84,152
Depreciation		
At 1 January 2023	**48,334**	48,334
Charge for the financial year	**12,243**	12,243
At 31 December 2023	**60,577**	60,577
Net book value		
At 31 December 2023	**23,575**	23,575
At 31 December 2022	**25,561**	25,561

9. Debtor

	2024	2023
	€	€
Prepayments and accrued income	**3,331**	3,670

10. Cash and cash equivalents

	2024	2023
	€	€
Cash and bank balances	**125,812**	42,728

11. Creditors

Amounts falling due within one year	2024	2023
	€	€
Credit Card	49	-
Accruals	131,172	45,209

12. State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	Core Funding
Purpose of the Grant	The purpose of the core funding is to help facilitate and support the development of quality, accessible childcare services for the overall benefit of children and their parents by taking a child-centered and partnership approach.
Term	2024
Total Fund	€525,383
Expenditure	€525,383
Fund deferred or due at financial year end	Nil
Received in the financial year	€525,383
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	Learner Fund Bursary
Purpose of the Grant	The primary aim of the Learner Fund Bursary is to provide funding to support Early Years practitioners who have upskilled to attain a level 7/8 or 9 qualification and recognize this commitment to further professionalization.
Term	2024
Total Fund	€14,000
Expenditure	€14,000
Fund deferred or due at financial year end	Nil
Received in the financial year	€14,000
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	Equality Diversity and Inclusion Training
Purpose of the Grant	The purpose of the Equality Diversity and Inclusion Training Grant is to deliver training.
Term	2024
Total Fund	€10,000
Expenditure	€10,000
Fund deferred or due at financial year end	Nil
Received in the financial year	€10,000
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	Parent & Toddler Group
Purpose of the Grant	The Parent & Toddler initiative recognizes that Parent & Toddler Groups provide informal support to parents, grandparents And childminders as well as to young children.
Term	2024
Total Fund	€16,644
Expenditure	€16,644
Fund deferred or due at financial year end	Nil
Received in the financial year	€16,644
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	AIM Funding
Purpose of the Grant	The Access and Inclusion Model (AIM) is a model of supports designated to ensure that children with disabilities can access the Early Childhood Care & Education (ECCE) program.
Term	2024
Total Fund	€24,570
Expenditure	€24,570
Fund deferred or due at financial year end	Nil
Received in the financial year	€24,570
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	National Childminding Action Plan Funding
Purpose of the Grant	To provide supports and information to childminders in line with the National Childminding Action Plan and to provide information and supports to childminders on registering with Tusla.
Term	2024
Total Fund	€9,000
Expenditure	€9,000
Fund deferred or due at financial year end	Nil
Received in the financial year	€9,000
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	Ukraine
Purpose of the Grant	For the purpose of Ukraine response in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth.
Term	2024
Total Fund	€36,938
Expenditure	€36,938
Fund deferred or due at financial year end	Nil
Received in the financial year	€36,938
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Pobal**
Government Department	DCEDIY
Grant Program	RCMDO
Purpose of the Grant	To support the actions within the Childminding action plan and to support the delivery of all childminding actions in the Statement of Work.
Term	2024
Total Fund	€73,000
Expenditure	€73,000
Fund deferred or due at financial year end	Nil
Received in the financial year	€73,000
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

State Funding

Agency	**Tusla**
Government Department	Kildare CYPSC
Grant Program	Tusla
Purpose of the Grant	To support the Early Years Development initiative in the Implementation of a number of key objectives & actions from the Kildare Children & Young People's Plan (2023-2025)
Term	2024
Total Fund	€140,593
Expenditure	€140,593
Fund deferred or due at financial year end	Nil
Received in the financial year	€140,593
Capital Grant	No Capital grant received
Restriction on use	Yes – as per conditions in contract

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €2.

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

15. Post-balance sheet events

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

16. Tax Clearance Certificate

Kildare County Childcare Committee tax affairs are in order and have been issued with a tax clearance certificate and are compliant with relevant Circulars including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

17. Approval of financial statements

The financial statements were approved and authorized for issue by the board of directors on

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Kildare County Childcare Committee Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income		**906,088**	690,769
Gross surplus percentage		**100.0%**	100..0%
Overhead expenses	1	**(908,164)**	(694,087)
Net deficit		**(2,076)**	(3,318)

Kildare County Childcare Committee Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1: OVERHEAD EXPENSES
for the financial year ended 31 December 2023

	2024 €	2023 €
Administration Expenses		
Wages and salaries	**310,694**	276,521
Social welfare costs	**55,489**	39,518
Staff defined contribution pension costs	**67,732**	45,347
Staff training	**4,029**	15,493
Co Ord Dev T & S	**5,387**	6,287
Admin T & S	**4,450**	1,400
Parent & toddler costs	**16,644**	11,672
AIM Core costs	**24,570**	23,625
Stay & play	**-**	131
Non DCEDIY/Tusla costs	**140,593**	29,476
National childminding action plan	**-**	2,500
DCEDIY FRSP costs	**26,460**	-
EDI/(AIM)	**10,000**	10,000
Ukraine	**36,938**	30,451
RCMDO	**73,000**	60,015
NSAI	**9,000**	1,500
Learner funds bursary	**14,000**	11,250
Rent payable	**2,643**	3,297
Core funding expenses	**22,000**	22,000
Core work program costs	**-**	10,909
Quality support costs	**7,500**	-
Insurance	**2,831**	2,293
Light and heat	**3,511**	2,178
Cleaning	**3,060**	1,300
Repairs and maintenance	**4,433**	2,445
Printing, postage and stationery	**5,908**	6,276
Telephone	**4,091**	8,333
Computer costs	**13,725**	18,543
Legal and professional	**3,305**	13,885
Bank charges	**72**	50
Board expenses	**2,586**	3,000
Health & safety	**1,616**	4,500
Team building	**2,972**	4,900
General expenses	**1,252**	-
Other office supplies	**-**	7,383
Subscriptions	**2,054**	-
Auditor’s remuneration	**3,000**	3,084
Accountancy fees	**7,020**	**-**
Depreciation of tangible assets	**15,601**	12,243
	908,164	694,087