Company registration number 355991 (Republic of Ireland)

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Directors	Nicola McDonnell	
	Edelle McMonagle	
	Raymond Fullam	
	Edel Smyth	
	Yvonna Darragh	
	Edward Drew	
	Robert Power	(Appointed 11 December 2025)
	David O'Riordan	(Appointed 11 December 2025)
	Sandra Ann Nicholson	(Appointed 11 December 2025)
Secretary	Edel Smyth	
Company number	355991	
Charity Number	CHY 155585	
Registered office	Unit 21 Thompson Enterprise Centre Clane Business Park Clane Co. Kildare	
Auditor	Hopkins CM & Associates Limited Chartered Accountants Ireland and Statutory Audit Firm 21 The Green, Kensington Lodge Rochestown Avenue, Dun Laoghaire Co. Dublin Ireland A96 AN83	
Accountants	Sisgate Pro Limited Ivy House, Dublin Road, Moate, Co. Westmeath	
Business address	Unit 21 Thompson Enterprise Centre Clane Business Park Clane Co. Kildare	
Bankers	Allied Irish Bank 41 South Main Street Naas Co Kildare	

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

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KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Principal activities

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, Compliance, Research and Data Unit to:

- Provide one to one support to services to assist them in being compliant,
- Contact ELC and SAC services who have major non-compliances following an inspection with the Compliance Framework requirements
- Publicize & circulate compliance related supports (compliance guides etc.)
- Support the DCEDIY in the development and distribution of supports for services to help them achieve and maintain scheme compliance.

2.Support the DCEDIY's Quality Unit to:

- Regulatory and Inspections support: Continue to provide information and/or one to one support to ELC/ SAC services in relation to:
  a. Tusla Early Years inspections (Pre/Post Registration, Ore/Post Inspection and CAPA)
  b. Department of Education Early Years Education inspections
- Support the Delivery of the National Child Safeguarding Programme
- Support the development of Irish language and Irish medium provision
- 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 settings.
- Support the development of SAC services.
- Provide supports and information to SAC services to raise awareness of the National Quality Guidelines
- To connect with services in cluster groups to discuss a range of topics relating to quality using a “Communities of Professional Practice approach”.
- Continue to contribute to the national roll out of Siolta and Aistear in coordination with the National Siolta Aistear Team.
- Supporting the national roll out of the Children’s Participation Framework.
- Support ELC and SAC services and relevant Childminders with the quality requirement of their Core Funding (Equal Start) contract – Quality and Inclusive Practice Plan (QIPP)
- Support the implementation of the National Action Plan for Childminding.
- Day to day support for childminders.
- Childminding Development Grants.
- Data collection Childminding.
- Support additional training opportunities for Childminders.
- Communication Strategy.

3.Support DCEDIY's Workforce Unit to:

- Administration of the Learner Fund Bursary Scheme for 2025.
- Support promotion and rollout of Nurturing Skills Learner Fund.
- Support promotion of and rollout of Nurturing Skills.
- 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).

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.

- All CCC's commit to supporting the DCEDIY programme of interim improvements for the current ELC/SAC operating model identified in the Review including the provision of information and/or data to DCEDIY or its independent agents. This DCEDIY programme 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 FENOCC Unit to:

- Provide information and assistance to ELC and SAC services including one-to-one in relation to the National Childcare Scheme (NCS), ECCE and the CCSP Saver Programme.
- Provide information and support to parents in relation to the rules/general queries with regards to the NCS ECCE and CCSP Saver Programme.
- Ensure CCC website information is checked regularly and kept up to date in line with all DCEDIY national childcare funded programmes.
- Check all fees included on the universal table over Q2 & Q3 of 2025 to ensure they comply with the schemes rules of NCS, ECCE & CCSP Savers.
- Approve minimum number of exemption applications for ECCE.
- Support the following parents in accessing NCS:
  a. Parents who wish to apply for the NCS, who need additional support in understanding the process, accessing a computer for applying, filling in the form or with the application process itself.
  b. 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 help with understanding their entitlements and with the application process itself.
  c. 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.
- Compile and publish on CCC websites a list of Parent & Toddler Groups in the area.
- Provide feedback to DCEDIY on the Parent & Toddler Grant (and other potential supports that exist for those providing informal care).
- Administer the Parent & Toddler Grant as per DCEDIY guidelines.
- 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.
- CCC's 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.

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 and the integration of IPAS families 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:
  a . Promote AIM to parents and communities through inclusion of AIM information and materials when engaging with families in line with the AIM Communication Guidelines.
  b. Promote and explain AIM to individual parents with children who may benefit from AIM support.
  c. Support parents to access AIM by providing support to access a preschool place for their child and to access AIM support.

- Communicate to Pre-schools in relation to Access and Inclusion Model (AIM):
  a. This will include undertaking the following activities: Promote AIM to Pre-school services through inclusion of AIM information and materials when engaging with all services in line with the AIM Communication Guidelines.
  b. 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
  c. Have knowledge of and explain the rules of AIM to ELCs.
  d. Promote the LINC Inclusion Coordination programme, the Level 3 training and the Universal Guidelines to Pre-school 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 Steering Group, the Complex Healthcare Needs Group, Cross Sectoral Implementation Group (CSIG) and other groups.
- DEI 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
  a. Support the DCEDIY with the roll out of Equal Start as required.
  b. Provide supports and information to the priority services in Tier 1 and Tier 2 and universal.
- Respond 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.
- Provide case management support and information to existing ELC and SAC services in relation to business operations. This includes:
  a. Collaborating with Pobal in developing all sustainability funding requests for all partner services including private and not for profit services.
  b. Carrying out the operational review element of the process providing further information to support a funding request as necessary such as the developing 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 programme 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 the development of Core Funding Fee Table and Parent Statements, 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 with surveys, stakeholder consultation and other research tools.
- Carry out Core Funding Program Year 3 Fee Table and Parent Statement approvals, as part of program readiness for Year 4.
- Provide support to service providers, parents/guardians, Pobal and DCEDIY in relation to fee review queries. Forwarding complex fee queries to Pobal and potential fee increases to the National Fee Review Team.

8.Support DCEDIY's Supply Management Unit to:

- Support and assist DCEDIY in forward planning for ELC and SAC to ascertain current and future supply and demand.
- Provide local data and information to DCEDIY as required in relation to supply interventions in local areas.
- Support and facilitate providers in completing and submitting Capital Grant Applications as required.
- Liaise with other local agencies and stakeholders.

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 2025.

Principal risks and uncertainties

State Funding Dependency and Financial Performance
The charity's primary risk is its operational dependency on state grant income. The financial period resulted in a net deficit of €6,461, driven by rising operational costs. Any reduction or delay in state funding would directly impact core service delivery. The directors manage this risk through strict cost-containment measures and regular review of cash flow forecasts. The board is actively engaging with state bodies to secure funding adjustments and is pursuing alternative income streams to reduce single-source dependency.

Results
The results for the year are set out on page 10.

Despite the current year deficit, the accounts are prepared on a going concern basis. The directors have reviewed cash projections for the next 12 months, confirming that existing reserves and committed state funding are sufficient to meet all liabilities as they fall due.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Nicola McDonnell	
Edelle McMonagle	
Raymond Fullam	
Ciaran Scanlon	(Resigned 2 April 2025)
Edel Smyth	
Yvonna Darragh	
Edward Drew	
Robert Power	(Appointed 11 December 2025)
David O'Riordan	(Appointed 11 December 2025)
Sandra Ann Nicholson	(Appointed 11 December 2025)

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

There were no changes in shareholdings between 31 December 2025 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.

Accounting records
The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken by employing qualified and experienced staff and iaison with the company's external professional advisers and ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's business premises at Unt 21, Thompson Enterprise Centre Clane, Business Park, Clane, Co. Kildare.

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

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.

Auditor
Hopkins CM & Associates Limited were appointed as the company's auditor and in accordance with section 383(2) of the Companies Act 2014, continue in office as auditor of the company.

Statement of disclosure to auditor
Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

Government Department Circulars
Kildare County Childcare Committee Company Limited By Guarantee is compliant with relevant circulars including DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Edel Smyth
Director

Robert Power
Director

Date: 21/05/26

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 that 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 (Generally accepted Accounting Practice in Ireland). 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 that 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 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 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.

On behalf of the board

Edel Smyth
.....
Edel Smyth
Director

Date: 21/05/26

.....
Robert Power
Director

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Kildare County Childcare Committee Company Limited By Guarantee ('the company') for the year ended 31 December 2025, which comprise the income and expenditure account, the balance sheet, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. 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 at 31 December 2025 and of its deficit for the 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 to 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 authorised 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 in the annual report. 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 has 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.

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.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, 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 the directors 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 intend to liquidate the company or to cease operations, or have 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 company's 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.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This 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 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.

For and on behalf of Hopkins CM & Associates Limited
Chartered Accountants Ireland and
Statutory Audit Firm
21 The Green, Kensington Lodge
Rochestown Avenue, Dun Laoghaire
Co. Dublin
A96 AN83
Ireland
Date: .....

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	2024 €
Income	**3**	762,224	906,088
Cost of income		(236,841)	(380,705)
Gross surplus		525,383	525,383
Administrative expenses		(531,844)	(527,459)
Deficit before taxation		(6,461)	(2,076)
Tax on deficit		-	-
Deficit for the financial year		(6,461)	(2,076)

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	**6**		31,174		24,766
Current assets					
Debtors	**7**	6,280		3,331	
Cash at bank and in hand		191,739		125,812	
		198,019		129,143	
Creditors: amounts falling due within one year	**8**	(212,966)		(131,221)	
Net current liabilities			(14,947)		(2,078)
Net assets			16,227		22,688
Reserves					
Income and expenditure account			16,227		22,688
Total members' funds			16,227		22,688

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 21/05/26 and are signed on its behalf by:

Edel Smyth
Director

Robert Power
Director

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2025

	Income and expenditure €
Balance at 1 January 2024	24,764
Year ended 31 December 2024:	
Deficit and total comprehensive income	(2,076)
Balance at 31 December 2024	22,688
Year ended 31 December 2025:	
Deficit and total comprehensive income	(6,461)
Balance at 31 December 2025	16,227

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		€	€	€	€
Cash flows from operating activities					
Cash generated from operations	**12**		85,054		99,876
Investing activities					
Purchase of tangible fixed assets		(19,127)		(16,792)	
Net cash used in investing activities			(19,127)		(16,792)
Net increase in cash and cash equivalents			65,927		83,084
Cash and cash equivalents at beginning of year			125,812		42,728
Cash and cash equivalents at end of year			191,739		125,812

1 Accounting policies

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

Company information

Kildare County Childcare Committee Company Limited By Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Unit 21, Thompson Enterprise Centre Clane, Business Park, Clane, Co. Kildare and its company registration number is 355991.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The charity incurred a net deficit of €6,461 during the financial period, which was funded from existing reserves. The directors have assessed the charity’s ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements. The directors have a reasonable expectation that the charity has adequate resources and confirmed allocations of state grant funding to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income and expenditure

Incoming Resources

All income resources are included in the income and expenditure account when the company is entitled to the income and the amount can be measured with reasonable accuracy and is probable.

Expenditure and service-related grants are credited to the income and expenditure account upon the recognition of the associated expense for which the grant was originally received.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred and is recorded as part of the expenditure to which it relates.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1 Accounting policies **(Continued)**

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset may not be recoverable.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The company is not carrying on a business for the purposes of making a profit and has obtained exemption from the Revenue Commissioners in respect of corporation tax. Deposit interest retention tax is payable on interest income.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies **(Continued)**

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income

	2025	2024
	€	€
The income for the financial year is analyzed as follows:		
Pobal-Operational Funding	525,383	525,383
Learner bursary funds	6,000	14,000
Child minding development grant	11,000	9,000
Parent & Toddler group	15,877	16,644
Access Inclusion Model	23,085	24,570
EDI (AIM)	10,000	10,000
DECEDIY FRSP Funding	7,836	26,460
Non DECEDIY Tusla	18,105	140,593
RCMDO	73,000	73,000
Ukrine	36,938	36,938
Core funding support	22,000	22,000
Quality support funding	13,000	7,500
	762,224	906,088

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 Operating deficit

Operating deficit for the year is stated after charging:	2025 €	2024 €
Depreciation of tangible fixed assets	12,719	15,601

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Progrmming	8	8
Adminstration	2	2
Total	10	10

Their aggregate remuneration comprised:

	2025 €	2024 €
Wages and salaries	273,811	310,694
Social security costs	56,420	55,489
Pension costs	47,894	67,732
	378,125	433,915

During 2025, the Chief Executive in place, earned a salary of €91,500 during the year under review.

6 Tangible fixed assets

	Fixtures, fittings and equipment €
Cost	
At 1 January 2025	100,944
Additions	19,127
At 31 December 2025	120,071
Depreciation and impairment	
At 1 January 2025	76,178
Depreciation charged in the year	12,719
At 31 December 2025	88,897

6 Tangible fixed assets **(Continued)**

	Fixtures, fittings and equipment
	€
Carrying amount	
At 31 December 2025	31,174
At 31 December 2024	24,766

7 Debtors

	2025	2024
Amounts falling due within one year:	€	€
Prepayments	6,280	3,331

8 Creditors: amounts falling due within one year

	Notes	2025	2024
		€	€
Deferred income-Government grants		191,739	-
Other creditors including tax and social insurance		15,880	49
Accruals		5,347	131,172
		212,966	131,221

9 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

10 Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

11 Events after the reporting date

There have been no material events occurring after the reporting date that require adjustment to, or disclosure in, these financial statements.

12 Cash generated from operations

	2025	2024
	€	€
Deficit after taxation	(6,461)	(2,076)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	12,719	15,601
Movements in working capital:		
Increase in debtors	(2,949)	(3,331)
(Decrease)/increase in creditors	(109,994)	131,221
Increase in deferred income	191,739	-
Cash generated from operations	85,054	141,415

13 Analysis of changes in net funds

	1 January 2025	Cash flows	31 December 2025
	€	€	€
Cash at bank and in hand	125,812	65,927	191,739

14 Approval of financial statements

The directors approved the financial statements on .....

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2025 €	2024 €	2024 €
Income				
Pobal-Operational CORE		525,383		525,383
Learner Funds Bursary		6,000		14,000
Childminder Grant		11,000		9,000
Parent & Toddler Funding		15,877		16,644
Non DCEDIY/Tusla Funding		18,105		140,593
AIM Funding		23,085		24,570
EDI Funding		10,000		10,000
DCEDIY FRSP Funding		7,836		26,460
Childminding Development Officer Funding		73,000		73,000
Ukrainian Response Supplementary Funding		36,938		36,938
CORE Funding Supports		22,000		22,000
Quality Support Funding		13,000		7,500
		762,224		906,088
Cost of income				
AIM Core costs	23,085		24,570	
Learner Funds Bursary cost	6,000		14,000	
Childminder Grant costs	11,000		9,000	
Parent & Toddler costs	15,877		16,644	
Non DCEDIY/Tusla costs	18,105		140,593	
DCEDIY/FRSP costs	7,836		26,460	
EDI costs	10,000		10,000	
Childminding Development Officer costs	73,000		73,000	
CORE Funding Support costs	36,938		36,938	
CORE Funding Support costs	22,000		22,000	
Qyality Support Costs	13,000		7,500	
Total direct costs	236,841		380,705	
Total cost of income		(236,841)		(380,705)
Gross surplus	68.93%	525,383	57.98%	525,383

KILDARE COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 €	2025 €	2024 €	2024 €
Administrative expenses				
Wages and salaries	273,811		310,694	
Social security costs	56,420		55,489	
Staff welfare	6,771		2,972	
Staff training	10,358		4,029	
Staff pension costs defined contribution	47,894		67,732	
Rent	9,936		2,643	
Health & Safety	292		1,616	
Cleaning	2,635		3,060	
Power, light and heat	9,271		3,511	
Repairs and maintenance	34,599		4,433	
Insurance	2,968		2,831	
SOW objectives cost	11,460		-	
Computer running costs	11,110		13,725	
Canteen	716		917	
Travelling and entertainmentexpenses	12,821		9,837	
Subscriptions	1,718		2,054	
Professional fees	5,241		3,305	
Accountancy	12,008		7,020	
Audit fees	3,000		3,000	
Bank charges	144		72	
Printing, postage and stationery	2,328		5,908	
Telecommunications	3,279		4,091	
Sundry expenses	345		2,919	
Depreciation	12,719		15,601	
		(531,844)		(527,459)
Operating deficit		(6,461)		(2,076)