

Company Number: 349347

The Carlow County Childcare Committee CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2022

The Carlow County Childcare Committee CLG
CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4
Directors' Responsibilities Statement	5
Independent Auditor's Report	6 - 7
Appendix to the Independent Auditor's Report	8
Income and Expenditure Account	9
Balance Sheet	10
Statement of Changes in Equity	11
Information on Pobal Grant	12
Notes to the Financial Statements	13 - 19
Supplementary Information on Income and Expenditure Account	21

The Carlow County Childcare Committee CLG DIRECTORS AND OTHER INFORMATION

Directors	Geralyn Costello Joseph Collins (Resigned 8 July 2022) Kieran Comerford (Resigned 24 October 2022) Margaret Moore (Appointed 8 July 2022) Mairead Maddock (Appointed 8 July 2022)
Company Secretary	Margaret Moore (Appointed 8 July 2022) Joseph Collins (Resigned 8 July 2022)
Company Number	349347
Charity Number	15387
Registered Office and Business Address	Enterprise House O'Brien Road Carlow
Auditors	McDonnell Maher & Co Chartered Accountant & Statutory Auditor Market Square Bagenalstown Co. Carlow
Bankers	Allied Irish Bank 57/58 South Street New Ross Wexford
Solicitors	O'Flaherty Brown Greenville Athy Road Carlow

The Carlow County Childcare Committee CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

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 2022.

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(1,452) (2021 - €392).

At the end of the financial year, the company has assets of €33,965 (2021 - €35,931) and liabilities of €27,559 (2021 - €27,867). The net assets of the company have decreased by €(1,658).

Directors and Secretary

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

Geralyn Costello
Joseph Collins (Resigned 8 July 2022)
Kieran Comerford (Resigned 24 October 2022)
Margaret Moore (Appointed 8 July 2022)
Mairead Maddock (Appointed 8 July 2022)

The secretaries who served during the financial year were:

Margaret Moore (Appointed 8 July 2022)
Joseph Collins (Resigned 8 July 2022)

There were no changes in shareholdings between 31 December 2022 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, McDonnell Maher & Co. (Chartered Accountant & Statutory Auditor) 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 computerised accounting systems. The accounting records are located at the company's office at Enterprise House, O'Brien Road, Carlow.

Signed on behalf of the board



Geralyn Costello
Director

Date: 21/3/2023



Margaret Moore
Director

Date: 21/3/2023

The Carlow County Childcare Committee CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

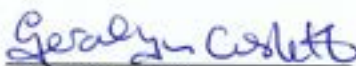
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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:

- o select suitable accounting policies for the company financial statements and then apply them consistently;
- o make judgements and accounting estimates that are reasonable and prudent;
- o 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
- o 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



Geraldyn Costello
Director

Date: 21/3/2023



Margaret Moore
Director

Date: 21/3/2023

INDEPENDENT AUDITOR'S REPORT

to the Members of The Carlow County Childcare Committee CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Carlow County Childcare Committee CLG ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity 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, applying Section 1A of that Standard.

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 2022 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", applying Section 1A of that Standard; 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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. 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Carlow County Childcare Committee CLG

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 5, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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.



MCDONNELL MAHER & CO
Chartered Accountant & Statutory Auditor
Market Square
Bagenalstown
Co. Carlow

Date: 21/3/2023

The Carlow County Childcare Committee CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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 scepticism throughout the audit. We also:

- o 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.
- o 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.
- o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- o 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.
- o 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 timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**The Carlow County Childcare Committee CLG
INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		274,982	262,743
Expenditure		(276,434)	(262,351)
(Deficit)/surplus for the financial year		(1,452)	392
Total comprehensive income		(1,452)	392

Approved by the board on 21/3/2023 and signed on its behalf by:



Geralyn Costello
Director



Margaret Moore
Director

The Carlow County Childcare Committee CLG
BALANCE SHEET

as at 31 December 2022


	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	7	<u>8,986</u>	<u>10,903</u>
Current Assets			
Debtors	8	941	2,017
Cash and cash equivalents		<u>24,038</u>	<u>23,011</u>
		<u>24,979</u>	<u>25,028</u>
Creditors: amounts falling due within one year	9	<u>(20,319)</u>	<u>(19,179)</u>
Net Current Assets		<u>4,660</u>	<u>5,849</u>
Total Assets less Current Liabilities		<u>13,646</u>	<u>16,752</u>
amounts falling due after more than one year	10	<u>(7,240)</u>	<u>(8,688)</u>
Net Assets		<u><u>6,406</u></u>	<u><u>8,064</u></u>
Reserves			
Income and expenditure account		<u>6,406</u>	<u>8,064</u>
Members' Funds		<u><u>6,406</u></u>	<u><u>8,064</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 21/3/2023 and signed on its behalf by:



Geralyn Costello
 Director



Margaret Moore
 Director

The Carlow County Childcare Committee CLG
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2022

	Retained surplus	Total
	€	€
At 1 January 2021	7,672	7,672
Surplus for the financial year	392	392
At 31 December 2021	8,064	8,064
Deficit for the financial year	(1,452)	(1,452)
Other movements in Members' Funds	(206)	(206)
At 31 December 2022	6,406	6,406

THE CARLOW COUNTY CHILDCARE COMMITTEE CLG

INFORMATION RELATING TO THE POBAL GRANT

for the financial year ended 31 December 2022

Grants and Other Information

Name of State Agency	Type of Funding	Details of Funding	Amount €
Pobal	Programme for City & County Childcare Committees (Core Funding)	To fund the administrative supports for the National Childcare Funding Programme and for the implementation of the local implementation plan including pay and general administration, service provision/charitable activity and specified others, including such expenditure as advertising and consultancy.	251,452
Pobal	Core Funding Support	To provide information, support and advice to early years and school age services and parents on the new Core Funding model.	2,100
Pobal	Parent and Toddler Funding	To assist parent and toddler groups. This grant is restricted to assisting active parent and toddler groups	4,360
Pobal	Child Minding Action	To improve access to high quality and affordable early learning and care and school-age childcare through childminding.	2,000
Pobal	Learner Funding	To assist towards the cost of training to support Early Years practitioners to attain appropriate qualifications. This grant is restricted to fund the above programme.	3,750
Pobal	AIM Funding	To support The Access and Inclusion Model programmes at local level on behalf of The Department for Children and Youth Affairs.	6,210
Pobal	EDI	To support the Equality, Diversity and Inclusion programme at a local level.	600
Pobal	Stay and Play Sessions (Sligo CCC)	To fund the delivery of Stay and Play sessions for Ukrainian families and children in Co. Carlow	600
Pobal	CMDO set up costs (Cavan CCC)	To fund the set-up costs for the new post of Childminding Development Officer in Carlow CCC.	474
Pobal	Additional EDI funding (Sligo CCC)	To support the Equality, Diversity and Inclusion programme at a local level.	1,900
			273,446

The Carlow County Childcare Committee CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

The Carlow County Childcare Committee CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 349347. The registered office of the company is Enterprise House, O'Brien Road, Carlow 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 financial year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover mainly represents core and operational funding from Pobal.

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	- 12.5% 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 recognised at fair value and thereafter stated at amortised 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 recognised at fair value and thereafter stated at amortised 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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

The Carlow County Childcare Committee CLG is a registered charity and have availed of the charity tax exemption.

The Carlow County Childcare Committee CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Foreign currencies

These accounts are presented in Euro (€).

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.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Operating (deficit)/surplus	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging/(crediting):		
Depreciation of tangible assets	1,917	1,946
Government grants received	(1,448)	(1,448)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2021 - 3).

One employee received benefits (excluding employer pensions costs) of €60,000 or greater during the year ended 31st December 2022.

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2022	34,674	34,674
	<u> </u>	<u> </u>
At 31 December 2022	34,674	34,674
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2022	23,771	23,771
Charge for the financial year	1,917	1,917
	<u> </u>	<u> </u>
At 31 December 2022	25,688	25,688
	<u> </u>	<u> </u>
Net book value		
At 31 December 2022	8,986	8,986
	<u> </u>	<u> </u>
At 31 December 2021	10,903	10,903
	<u> </u>	<u> </u>

The Carlow County Childcare Committee CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8.	Debtors	2022	2021
		€	€
	Prepayments	<u>941</u>	<u>2,017</u>
9.	Creditors	2022	2021
	Amounts falling due within one year	€	€
	Other creditors	126	-
	Accruals	1,845	1,845
	Deferred income	<u>18,348</u>	<u>17,334</u>
		<u>20,319</u>	<u>19,179</u>
	Other creditors comprises of unutilised grants for 2022 which are repayable in 2023.		
10.	Creditors	2022	2021
	Amounts falling due after more than one year	€	€
	Government grants (Note 11)	<u>7,240</u>	<u>8,688</u>
11.	Government Grants Deferred	2022	2021
		€	€
	Capital grants received and receivable		
	At 1 January 2022	11,584	12,010
	Decrease in financial year	<u>-</u>	<u>(426)</u>
	At 31 December 2022	<u>11,584</u>	<u>11,584</u>
	Amortisation		
	At 1 January 2022	(2,896)	(1,448)
	Amortised in financial year	<u>(1,448)</u>	<u>(1,448)</u>
	At 31 December 2022	<u>(4,344)</u>	<u>(2,896)</u>
	Net book value		
	At 31 December 2022	<u>7,240</u>	<u>8,688</u>
	At 1 January 2022	<u>8,688</u>	<u>10,562</u>

The Department of Children, Equality, Disability, Integration and Youth (DCEDIY) under the Early Childcare and Education Programme approved and provided a capital grant of €12,010 for the installation and upgrade of computer equipment. €1,448 of this grant will be released to the profit and loss account each year for 8 years, this being the estimated useful life of the assets.

The Carlow County Childcare Committee CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

12. State Funding

Agency

Government Department
Grant Programme

Purpose of the Grant

Total Grant Award 2022
Term of Grant
Fund Deferred at 31.12.2021
Received in the year
Spent in the Year
Fund Deferred at 31.12.2022
Unspent Grant at 31.12.2022
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2022
Term of Grant
Fund Deferred at 31.12.2021
Received in the year
Spent in the year
Fund Deferred at 31.12.2022
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2022
Term of Grant
Fund Deferred at 31.12.2021
Received in the year
Spent in the year
Fund Deferred at 31.12.2022
Capital Grant
Restriction on use

Agency

Government Department
Grant Programme
Purpose of the Grant

Total Grant Award 2022
Term of Grant
Fund Deferred at 31.12.2021
Received in the year
Spent in the year
Grant to be Repaid at 31.12.2022
Capital Grant
Restriction on use

Pobal

Department of Children, Equality, Disability, Integration and Youth
Programme for City & County Childcare Committees (Core
Funding)

To fund the administrative supports for the National Childcare
Funding Programme and for the implementation of the local
implementation plan including pay and general administration,
service provision/charitable activity and specified others, including
such expenditure as advertising and consultancy.

251,548
1 Year from January to December 2022.
12,933.98
251,451.73
251,479.98
12,837.71
68.04
No
Core funding is restricted to be specifically used towards the
delivery of service described above in the purpose of the grant.

Pobal

Department of Children, Equality, Disability, Integration and Youth
Parent and Toddler Funding

To assist parent and toddler groups. This grant is restricted to
assisting active parent and toddler groups.

4,360
1 Year from January to December 2022.
0
4,360
4,360
0
No
This grant is restricted to assisting active parent and toddler
groups.

Pobal

Department of Children Equality, Disability Integration and Youth
Learner Fund

To assist towards the cost of training to support Early Years
practitioners to attain appropriate qualifications.

3,750
1 Year from January to December 2022.
0
3,750
3,750
0
No
This grant is restricted to fund the above programme.

Pobal

Department of Children Equality, Disability Integration and Youth
The Access and Inclusion Model (AIM)

To support The Access and Inclusion Model programmes at local
level on behalf of The Department for Children and Youth Affairs.

6,210
1 Year from January to December 2022.
0
6,210
6,213
-3
No
This grant is restricted to fund the above programme.

The Carlow County Childcare Committee CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	EDI
Purpose of the Grant	To support the Equality, Diversity and Inclusion programmes at local level.
Total Grant Award 2022	600
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	2,500
Received in the year	600
Spent in the year	3,100
Fund Deferred at 31.12.2022	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme.
Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	National Childminding Action Plan
Purpose of the Grant	To improve access to high quality and affordable early learning and care and school-age childcare through childminding.
Total Grant Award 2022	2,000
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	0
Received in the year	2,000
Spent in the year	2,000
Fund Deferred at 31.12.2022	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme.
Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	Core Funding Supports
Purpose of the Grant	To provide information, support and advice to early years and school age services and parents on the new Core Funding model
Total Grant Award 2022	2,100
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	0
Received in the year	2,100
Spent in the year	2,100
Fund Deferred at 31.12.2022	0
Capital Grant	No
Restriction on use	Core funding is restricted to be specifically used towards the delivery of service described above in the purpose of the grant.
Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	Stay and Play Sessions (Sligo CCC)
Purpose of the Grant	To fund the delivery of Stay and Play sessions for Ukrainian families and children in Co. Carlow.
Total Grant Award 2022	600
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	0
Received in the year	600
Spent in the year	604.40
Grant to be repaid at 31.12.2022	-4.40
Capital Grant	No
Restriction on use	This grant is restricted to the delivery of Stay and Play sessions for Ukrainian families and children in Co. Carlow.

The Carlow County Childcare Committee CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	CMDO set up costs (Cavan CCC)
Purpose of the Grant	To fund the set-up costs for the new post of Childminding Development Officer in Carlow CCC.
Total Grant Award 2022	5,983
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	0
Received in the year	5,983
Spent in the year	473.87
Fund Deferred at 31.12.2022	5,509.13
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme.

Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	Additional EDI funding (Sligo CCC)
Purpose of the Grant	To support the Equality, Diversity and Inclusion programme at a local level
Total Grant Award 2022	1,900
Term of Grant	1 Year from January to December 2022.
Fund Deferred at 31.12.2021	0
Received in the year	1,900
Spent in the year	1,898.37
Fund Deferred at 31.12.2022	1.63
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme.

Agency	Pobal
Government Department	Department of Children Equality, Disability Integration and Youth
Grant Programme	NSAI (DCEDIY)
Purpose of the Grant	To deliver information workshops on the National Siolta Aistear Initiative (NSAI) in the County.
Total Grant Award 2022	90
Term of Grant	1 Year from January to December 2022
Fund Deferred at 31.12.2021	0
Received in the year	90
Spent in the year	90
Fund Deferred at 31.12.2022	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme.

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 financial 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 2022.

15. Post-Balance Sheet Events

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

16. Tax Compliance

The Carlow County Childcare Committee CLG is compliant with relevant circulars including 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payment".

THE CARLOW COUNTY CHILDCARE COMMITTEE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

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

The Carlow County Childcare Committee CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022

	2022 €	2021 €
Income		
Core Funding - Pobal	251,452	249,672
Core Funding Support	2,100	-
Parent and Toddler Funding	4,360	1,510
CMDO Funding	474	-
Learner Funding	3,750	2,250
AIM Funding	6,210	5,138
NSAI funding	690	-
FAR funding	-	728
Childminding Action	2,000	1,997
EDI Funding	2,498	-
Government grants released to the P/L account	1,448	1,448
	<u>274,982</u>	<u>262,743</u>
Expenditure		
Wages and salaries	156,965	169,865
Social welfare costs	19,199	17,337
Staff defined contribution pension costs	26,477	15,517
Staff defined benefit current service costs	1,544	-
Staff training	1,100	265
Other Staff Costs	310	-
Rent payable	13,882	13,825
Insurance	4,124	3,819
Light, heat and phones	5,386	5,919
Repairs and maintenance	713	6,117
Printing, postage and stationery	1,394	2,412
Computer costs	5,613	-
FAR Expenditure	-	728
Administration Expenditure	6,356	2,477
AIM expenditure	6,213	5,138
Childminding development expenditure	2,000	1,997
Parent and Toddler Expenditure	4,360	1,510
Travelling and entertainment	6,058	-
Learner Fund Expenditure	3,750	2,250
NSAI Funding	694	-
EDI Funding Expenditure	2,498	-
CMDO Post	474	-
Core Funding Support	2,100	-
Accountancy Fees	62	185
Bank charges	469	480
General expenses	811	8,366
Subscriptions	100	333
Auditor's remuneration	1,865	1,865
Depreciation	1,917	1,946
	<u>276,434</u>	<u>262,351</u>
Net (deficit)/surplus	<u>(1,452)</u>	<u>392</u>