Company Number: 349347

The Carlow County Childcare Committee Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2025

The Carlow County Childcare Committee Company Limited by Guarantee

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The Carlow County Childcare Committee Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Geralyn Costello Mairead Maddock Margaret Moore Markita Mulvey (Appointed 3 July 2025)
Company Secretary	Margaret Moore
Company Number	349347
Charity Number	15387
Registered Office and Business Address	Enterprise House O'Brien Road Carlow
Auditors	Elaine Reilly & Co Certified Public Accountants and Statutory Auditor Abbey Street Tullow Carlow
Bankers	Allied Irish Bank 36/37 Tullow Street Carlow Ireland
Solicitors	O'Flaherty Brown Greenville Athy Road Carlow

The Carlow County Childcare Committee Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2025

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

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.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(461) (2024 - €(469)).

At the end of the financial year, the company has assets of €14,132 (2024 - €14,178) and liabilities of €8,887 (2024 - €8,472). The net assets of the company have decreased by €(461).

Directors and Secretary

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

Geralyn Costello
Mairead Maddock
Margaret Moore
Markita Mulvey (Appointed 3 July 2025)

The secretary who served throughout the financial year was Margaret Moore.

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.

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, Elaine Reilly & Co, (Certified Public Accountants), continue in office in accordance with 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

M Maddock

Mairead Maddock
Director

Date: 26th March 2026

Margaret Moore

Margaret Moore
Director

Date: 26/3/2026

The Carlow County Childcare Committee Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial 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", 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:
- 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

Mairead Maddock	Margaret Moore
Director	Director
Date: 26th March 2026	Date: 26th/3/2026

INDEPENDENT AUDITOR'S REPORT

to the Members of The Carlow County Childcare Committee Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Carlow County Childcare Committee Company Limited by Guarantee ('the company') for the financial year ended 31 December 2025 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 2025 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 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 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.

Elaine Reilly

Elaine Reilly & Co
for and on behalf of
ELAINE REILLY & CO
Certified Public Accountants and Statutory Auditor
Abbey Street
Tullow
Carlow

Date: 26/03/2026

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:

- 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 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 Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		**391,866**	394,515
Expenditure		**(392,327)**	(394,984)
Deficit for the financial year		**(461)**	(469)
Total comprehensive income		**(461)**	(469)

The Carlow County Childcare Committee Company Limited by Guarantee
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	3,318	5,186
Current Assets			
Debtors	8	1,099	1,069
Cash and cash equivalents		9,715	7,923
		10,814	8,992
Creditors: amounts falling due within one year	9	(5,991)	(4,128)
Net Current Assets		4,823	4,864
Total Assets less Current Liabilities		8,141	10,050
amounts falling due after more than one year	10	(2,896)	(4,344)
Net Assets		5,245	5,706
Reserves			
Income and expenditure account		5,245	5,706
Members' Funds		5,245	5,706

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 26|3|26 **and signed on its behalf by:**

Mairead Maddock
Director

Margaret Moore
Director

The Carlow County Childcare Committee Company Limited by Guarantee
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 January 2024	6,068	6,068
Deficit for the financial year	(469)	(469)
Other movements in Members' Funds	107	107
At 31 December 2024	5,706	5,706
Deficit for the financial year	(461)	(461)
At 31 December 2025	**5,245**	**5,245**

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE
INFORMATION RELATING TO THE GRANTS AND OTHER INFORMATION
for the financial year ended 31 December 2025

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	**295,452**
Pobal	Core Funding Support	The provision of funding for the purpose of CCC's supporting the ongoing implementation of the Core funding scheme	**6,300**
Pobal	Parent and Toddler Funding	The provision of funding for the Parent & Toddler (P&T) Group Initiative Grants 2025 in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**6,700**
DCDE	CMDG	The provision of funding representing the approval of 2025 Childminding Development Grants (CMDG) in accordance with the requirements of the Department of Children, Disability and Equality, for the period up to 31st December 2025	**10,917**
DCDE	Learner Funding	The provision of funding for the Learner Fund Graduate Bursary 2025 in accordance with the requirements of the Department of Children, Disability and Equality, for the period up to 31st December 2025	**2,000**

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

INFORMATION RELATING TO THE GRANTS AND OTHER INFORMATION

for the financial year ended 31 December 2025

Pobal	AIM supports	The provision of funding for the purpose of supporting AIM supports in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**5,805**
Pobal	Ukraine Response	The provision of funding for the purpose of supporting families and children from Ukraine in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**11,500**
Pobal	Quality Supports	The provision of funding for the purpose of the CCC supporting quality development and improvement in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**8,250**
Pobal	CMDO Funding	The provision of funding for the purpose of hosting a CMDO post in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**36,500**
Pobal	EDI Training	The provision of funding for the purpose of supporting EDI training in accordance with the requirements of the Department of Children, Equality, Disability, Integration and Youth, for the period up to 31st December 2025	**2,500**
DCEDIY	Financial Reporting Support payment	The provision of funding for eligible ELC and SAC providers (not-for-profit and for-profit) who are beneficiaries of Core Funding to fulfil their reporting obligations under the Scheme for Year 2	**4,014**
			389,938

1. General Information

The Carlow County Childcare Committee Company Limited by Guarantee is a company limited by guarantee incorporated and registered in 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 2025 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. 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. Funding was also received from the DCEDIY in 2025.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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.

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

	2025	2024
	€	€
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	**1,868**	1,883
Government grants received	**(1,448)**	(1,448)

6. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

No employees received benefits (excluding employer pension costs) of €60,000 or greater during the year ended 31st December 2025.

Employer pension contributions for the year totalled €24,151 (2024: €23,671)

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	34,674	34,674
At 31 December 2025	34,674	34,674
Depreciation		
At 1 January 2025	29,488	29,488
Charge for the financial year	1,868	1,868
At 31 December 2025	31,356	31,356
Net book value		
At 31 December 2025	**3,318**	**3,318**
At 31 December 2024	5,186	5,186

8. Debtors

	2025	2024
	€	€
Prepayments	**1,099**	1,069

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Accruals	1,845	1,845
Deferred Income	4,146	2,283
	5,991	4,128

10. Creditors
Amounts falling due after more than one year

	2025 €	2024 €
Government grants (Note 11)	2,896	4,344

11. Government Grants Deferred

	2025 €	2024 €
Capital grants received and receivable		
At 1 January 2025	11,584	11,584
Amortisation		
At 1 January 2025	(7,240)	(5,792)
Amortised in financial year	(1,448)	(1,448)
At 31 December 2025	(8,688)	(7,240)
Net book value		
At 31 December 2025	2,896	4,344
At 1 January 2025	4,344	5,792

The Department of Children, Equality, Disability, Integration & 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 income and expenditure account each year for 8 years, this being the estimated useful life of the assets.

12. State Funding

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Programme for City & County Childcare Committees (Core Funding)
Purpose of the Grant	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
Total Grant award 2025	295,452
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	299,514.47
Spent in the year	295,452
Repaid in the year	0
Fund deferred at 31.12.2025	4,062.47
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

The Carlow County Childcare Committee Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Parent and Toddler Funding
Purpose of the Grant	To assist parent and toddler groups. This grant is restricted to assisting active parent and toddler groups
Total Grant award 2025	6,700
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	7,216.85
Spent in the year	6,700
Repaid in the year	-516.85
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	This grant is restricted to assisting active parent and toddler groups

Agency	**Pobal**
Government Department	Department of Children, Disability and Equality
Grant Programme	Learner Fund
Purpose of the Grant	To assist towards the cost of training to support Early Years educators to attain appropriate qualifications
Total Grant award 2025	2,000
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	2,000
Spent in the year	2,000
Repaid in the year	0
Fund deferred at 31.12.2025	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 & Youth
Grant Programme	The Access and Inclusion Model (AIM)
Purpose of the Grant	To support the Access and Inclusion Model programme at local level on behalf of The Department of Children and Youth Affairs
Total Grant award 2025	5,805
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	5,805
Spent in the year	5,805
Repaid in the year	0
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme

Agency	**Pobal**
Government Department	The Department of Children, Equality, Disability, Integration & Youth
Grant Programme	EDI
Purpose of the Grant	To support Equality, Diversity and Inclusion programme at local level
Total Grant award 2025	2,500
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	2,500
Spent in the year	2,500
Repaid in the year	0
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme

Agency	**Pobal**
Government Department	The Department of Children, Equality, Disability, Integration & 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 2025	6,300
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	6,300
Spent in the year	6,300
Repaid in the year	0
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	Core funding is restricted to be specifically used towards the delivery of services described above in the purpose of the grant

Agency	**Pobal**
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Ukraine Response Supplementary Funding 2025
Purpose of the Grant	The provision of funding for the purpose of supporting families and children from Ukraine in accordance with the requirements of The Department of Children, Equality, Disability, Integration & Youth for the period up to 31 December 2025
Total Grant award 2025	11,500
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	11,500
Spent in the year	11,500
Repaid in the year	0
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	This grant 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, Disability and Equality
Grant Programme	Childminding Development Grant
Purpose of the Grant	The provision of funding representing the approval of 2025 Childminding Development Grants (CMDG) in accordance with the requirements of The Department of Children, Equality, Disability, Integration & Youth for the period up to 31 December 2025
Total Grant award 2025	11,000
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	1,000
Received in the year	11,000
Spent in the year	10,916.83
Repaid in the year	-1,000
Fund deferred at 31.12.2025	83.17
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 & Youth
Grant Programme	Quality Support Funding
Purpose of the Grant	Supporting quality development and improvement through: Regulatory and Inspection supports; Quality supports; Childminding supports
Total Grant award 2025	8,250
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	8,250
Spent in the year	8,250
Repaid in the year	0
Fund deferred at 31.12.2025	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 & Youth
Grant Programme	CMDO Funding
Purpose of the Grant	The provision of funding for the purpose of hosting a CMDO post in accordance with the requirements of The Department of Children, Equality, Disability, Integration & Youth for the period up to 31 December 2025
Total Grant award 2025	36,500
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	0
Received in the year	36,500
Spent in the year	36,500
Repaid in the year	0
Fund deferred at 31.12.2025	0
Capital Grant	No
Restriction on use	This grant is restricted to fund the above programme

Agency	**Department of Children, Equality, Disability, Integration & Youth**
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Financial Reporting Support Payment
Purpose of the Grant	To support financial reporting costs for practitioners in the County
Total Grant award 2025	4,014
Term of Grant	1 year from January to December 2025
Fund deferred at 31.12.2024	1,282.55
Received in the year	4,014
Spent in the year	4,014
Repaid in the year	-1,282.55
Fund deferred at 31.12.2025	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 2025.

The Carlow County Childcare Committee Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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"

17. Other Income

Other income is made up of the following:

	2025 €	2024 €
Sligo CCC	480	511
Wicklow CCC	-	186
Fingal CCC	-	186
Dun Laoghaire Rathdown CCC	-	186
South Dublin CCC	-	186
Kildare CCC	-	186
Dublin City CCC	-	186
	480	1,627

18. Reserves

Reserves is made up as follows:

	2025 €	2024 €
Restricted Reserves	1,655	1,655
Unrestricted Reserves	3,590	4,051
	5,245	5,706

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on ____________________.

THE CARLOW COUNTY CHILDCARE COMMITTEE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

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

The Carlow County Childcare Committee Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Core Funding - Pobal	295,452	295,452
Parent and Toddler Grant	6,700	6,694
Childminding Development Officer Salary	36,500	36,500
Ukraine Response Supplementary Funding	11,500	15,580
CMDG	10,917	9,000
FRSP	4,014	7,861
Learner Fund	2,000	2,000
AIM Supports	5,805	5,805
Quality Supports	8,250	3,750
Core Funding Support	6,300	6,300
EDI Training	2,500	2,500
Government grants released to P&L	1,448	1,448
Sundry income	480	1,625
	391,866	394,515
Expenditure		
Wages and salaries	209,058	200,660
Staff defined contribution pension costs	32,097	33,686
Staff defined benefit current service costs	942	928
Staff training	-	433
Other Staff Costs	10,797	11,242
Rent payable	15,498	14,086
Insurance	3,555	3,486
Light, heat and phone	5,636	4,471
Repairs and maintenance	856	608
Printing, postage and stationery	3,371	3,897
Office Equipment/IT	6,532	8,518
AIM	5,805	5,805
Childminding Development Grant	10,917	9,000
Parent and Toddler Grant	6,700	6,694
EDI Training	2,500	2,500
Learner Fund	2,000	2,000
Objective 1	-	25
Objective 2	-	4,686
Objective 4 and 5	-	554
Objective 6	-	291
Objective 7	-	1,780
Core Funding Support	6,300	6,300
Ukraine Costs	11,500	15,580
CMDO Costs	36,500	36,500
Quality Support	8,730	3,750
FRSP	4,014	7,861
Bank charges	482	464
Other expenses	3,915	4,572
Subscriptions	643	613
Auditor's remuneration	2,111	2,111
Depreciation	1,868	1,883
	392,327	394,984
Net deficit	(461)	(469)